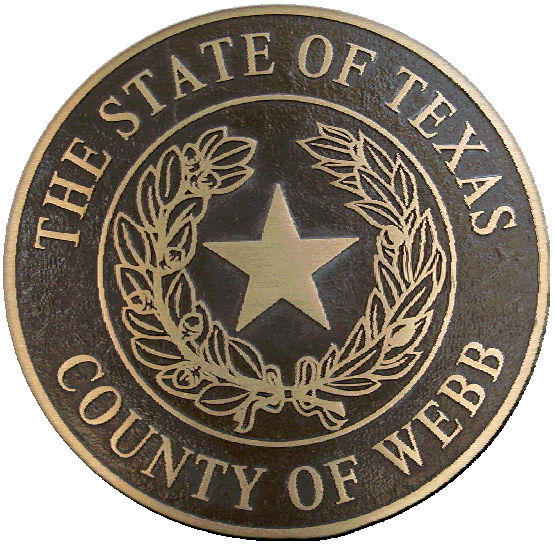
COMPREHENSIVE ANNUAL FINANCIAL REPORT

Webb County, Texas
For the Fiscal Year Ended September 30 , 2005



Leo Flores
Webb County Auditor

Comprehensive Annual Financial Report
of Webb County, Texas
For The Fiscal Year Ended, September 30, 2005

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March 1, 2006

Hon. County Judge and Commissioners
Hon. Members of the Auditors Board of District Judges

Texas Local Government Code, 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 to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the County of Webb for the fiscal year ended September 30, 2005.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. 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.

The firm of Mejia & Company, P.L.L.C., an independent certified public accounting firm has audited the County's financial statements. 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, 2005, are free of material misstatements. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2005 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Additionally, the independent 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.

REPORT STRUCTURE:

The Introduction has the Auditor's Letter of Transmittal, graphs displaying different economic trends, the Certificate of Achievement for Excellence in Financial Reporting, the County's organizational chart, and a list of county officials identified by name and position.

The Financial Section has the independent auditor's report, MD&A, Basic Financial Statements, Required Supplementary Information, Combining Statements and Supplementary Information.

The Statistical Section has a ten year history of the county's financial activities, tax rates direct and overlapping, economic data, demographic data, and other related information.

The Compliance Section contains the independent auditor's report on the county's internal control structure and compliance with specific requirements applicable to federal financial assistance programs in accordance with Government Auditing Standards and OMB Circular A-133 and UGCMS. This section also includes a schedule of Federal Financial Assistance and a schedule of Federal Findings and Questioned Costs.

COUNTY GOVERNMENT OVERVIEW

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 fifth (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 Child Welfare Unit and the Community Action Agency (CAA) are County components that operate with advisory boards. Operational authority, however, remains with Commissioner's Court. Both units are included in the Special Revenue Funds section. The Child Welfare Unit is funded by the state and provides child protective services. CAA is funded by Federal and State Grants and by County contributions and provides health and welfare services for the needy.

MAJOR INITIATIVES

The Economic Development Department actively pursues capital and funding sources by way of federal and state grants and by inter-local agreements with other government entities. Focus is primarily on 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 acquires grants tailored to strengthen areas of law enforcement, child development programs, and to support affordable housing programs.

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 fund purpose.

Governmental Accounting Standards Board (GASB) issued Statement No. 34 which establishes a new financial reporting model for state and local governments. The new model requires that, at a minimum, the basic financial statements of a government will include: (1) MD&A as a component of required supplementary information; (2) both government-wide financial statements and fund financial statements; (3) notes to the financial statements; and (4) supplementary information other than MD&A. The CAFR will still need to include appropriate combining and individual fund statements and schedules as part of the financial section, as well as separate introductory and statistical sections.

The implementation of GASB Statement No. 34 is mandated for Webb County as phase 2 which includes governments with total annual revenues of $10 million or more but less than $100 million for periods beginning after June 15, 2002. GASB Statement No. 34 also set the retroactive reporting of major networks and subsystems of general infrastructure assets in phase 2 for years beginning after June 15, 2006. Finally, a component unit must implement GASB Statement 34 no later than its primary government, regardless of the amount of the component unit's own total revenues. Webb County was not required to implement GASB 34 until September 30, 2003, but the reporting requirements were part of the County's financials for the fiscal year ended September 30, 2002.

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 property tax rate for the calendar year ending December 31, 2005 was $.437923 per $100 of assessed valuation. The debt service portion of the tax rate is $.072333 and is used to service principal and interest payments on certificates of obligation, general obligation bonds, and equipment lease/purchase obligations.

Debt payments for FY 2004-2005 Governmental Funds totaled $6,493,503. Principal payments on bonds and certificates of obligation were $2,751,646; interest and other charges totaled $3,045,466; lease payments on equipment notes totaled $530,760; and $165,134 was paid on the LoanSTAR energy savings note.

Debt payment for FY 2004-2005 Enterprise Funds totaled $458,302. Principal payments on bonds and certificates of obligation were $118,354 and interest totaled $339,948.

BUDGETARY CONTROLS

As the official budget officer, the County Judge submits a budget to Commissioners Court in a manner prescribed by state statute. The court can adopt the budget as submitted or propose changes that will require a majority vote of the court to get adopted. The County's fiscal year begins October 1st and ends September 30th, but a different fiscal year period for a department may be prescribed by a 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 required by state law. The county auditor has access to the budgetary accounting program and monitors budget line item balances before allowing disbursements. The County Auditor submits monthly reports of departmental revenues and expenditures to the Auditor's Board of District Judges and to Commissioners Court during regularly scheduled meetings.

INTERNAL CONTROLS

Internal controls are the single most important element in the accounting system to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition and that financial records are reliable for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the cost of internal controls is no greater than the benefit to be derived and that the amount of such costs versus the benefits are based on estimates and decisions made by management. The county's internal controls are regularly examined and changes are adopted when necessary to maintain their effectiveness in safeguarding public funds and assets.

RISK MANAGEMENT

The Risk Management Department was initiated by Commissioners Court in October 1988. Primary responsibilities include the coordination of employee health and life insurance benefits, workers compensation benefits, administration of IRS section 125 Cafeteria Plan, COBRA plan benefits, and the Property Casualty and Liability Insurance Package. The department has a safety program in place

to reduce workers compensation claims and liability exposures. The month of May is recognized as "Health & Safety" month by Commissioners Court. Monthly events include training courses in CPR and first aid, a health fair, video presentations regarding safety in the workplace, and a two-day conference addressing personnel and liability issues.

The risk manager has responsibility to procure the services of insurance professionals to better meet the needs of the County and its employees. Case management is contracted to an outside entity in efforts to contain costs and to encourage employee rehabilitation. Periodic reports on loss control and loss occurrence are provided to Commissioners Court by the risk manager.

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 for $272,908 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 and the Webb County Worker's Compensation Reserve 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 seven 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, and the Cash Bonds 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 south of San Antonio, 145 miles west of the Gulf Coast and 147 miles north of Monterrey, Mexico.

In the 1900's Laredo's population grew three times faster than the State; it created new jobs at a rate twice as fast as the State; and it outpaced the State in terms of per capita income growth. Since the implementation of NAFTA (1994), trade between the U.S. and Mexico has increased by 200 percent. Laredo's port of entry accounts for a third of U.S.-Mexico overland (truck and rail) merchandise

trade. Laredo stands today as one of the fastest growing cities in the country and 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. At Texas A&M International University, a $49.5 million building expansion is under construction and will increase campus facilities by sixty percent to meet the demands of the growing student population. A fifth international bridge is close to getting a presidential permit for construction in south Laredo. The Laredo Entertainment Center, home to a professional ice hockey team, has had tremendous success. Laredo is the seat of a new Catholic Diocese that covers seven counties (11,000 square miles) headquartered at the historic San Agustin Cathedral in downtown Laredo.

CERTIFICATE OF ACHIEVEMENT

Webb County was awarded a "***Certificate of Achievement for Excellence in Financial Reporting***" by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2004. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of government financial reports.

To be honored with the Certificate of Achievement award, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Webb County has received a Certificate of Achievement for the last fourteen years (1991 thru 2004). This year's Comprehensive Annual Financial Report was prepared to meet with the requirements of the Certificate of Achievement program and it will be submitted to GFOA for that consideration.

ACKNOWLEDGEMENTS

Clearly, preparing a report of this dimension is not an easy task. The successful completion could not have been possible without the hard work, dedication, and long hours willingly given by the entire County Auditor's staff. Personal and special appreciation is extended to each of them and most notably to Chief Deputy Auditor Rafael Pérez. Particular appreciation is also 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 Auditor's Board of District Judges for the leadership role they provide and for supporting the goals and mission of the office of the Webb County Auditor.

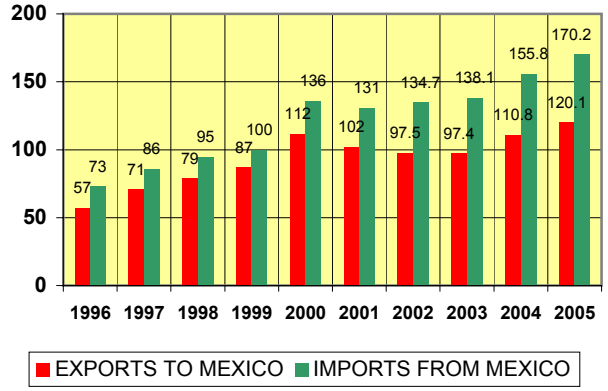
Respectfully submitted,

Leo Flores
Webb County Auditor

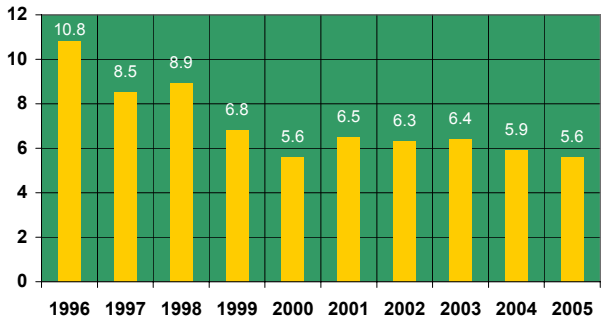
WEBB COUNTY'S BUSINESS BAROMETER

U.S. / MEXICO TRADE

($ BILLIONS)



UNEMPLOYMENT RATE

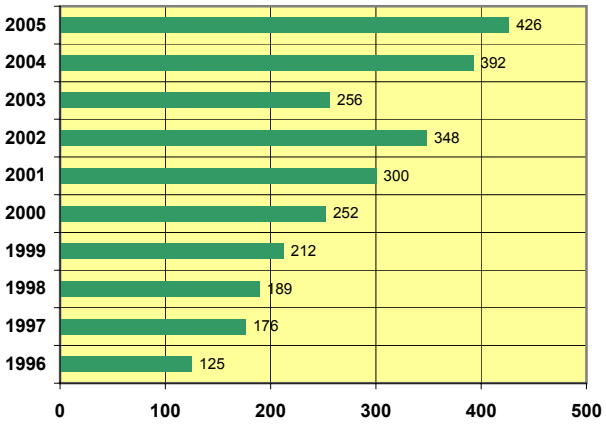


AIRLINE PASSENGERS

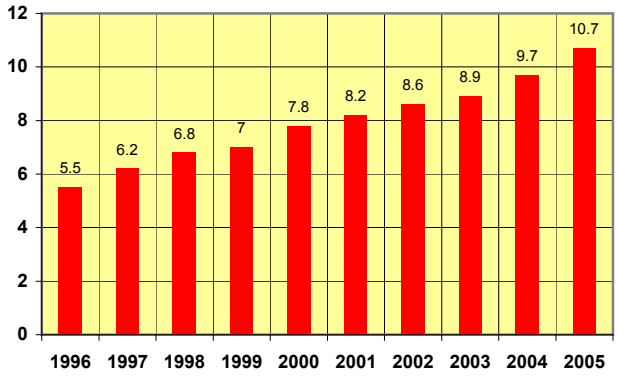
(THOUSANDS)

TOTAL BUILDING PERMITS

($ MILLIONS)

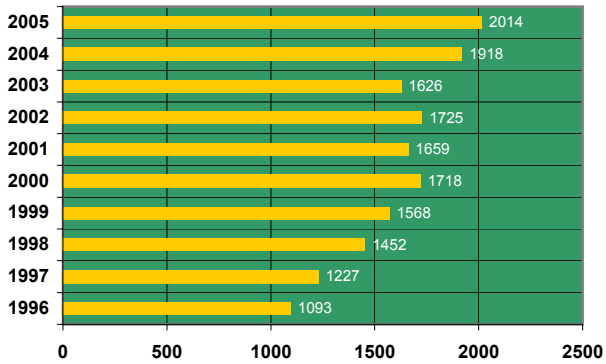


WEBB COUNTY SALES TAX REBATES



TRUCK SHIPMENTS THROUGH LAREDO

LOADED SHIPMENTS IN THOUSANDS



SOURCE: LAREDO DEVELOPMENT FOUNDATION

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Certificate of Achievement for Excellence in Financial Reporting

Presented to

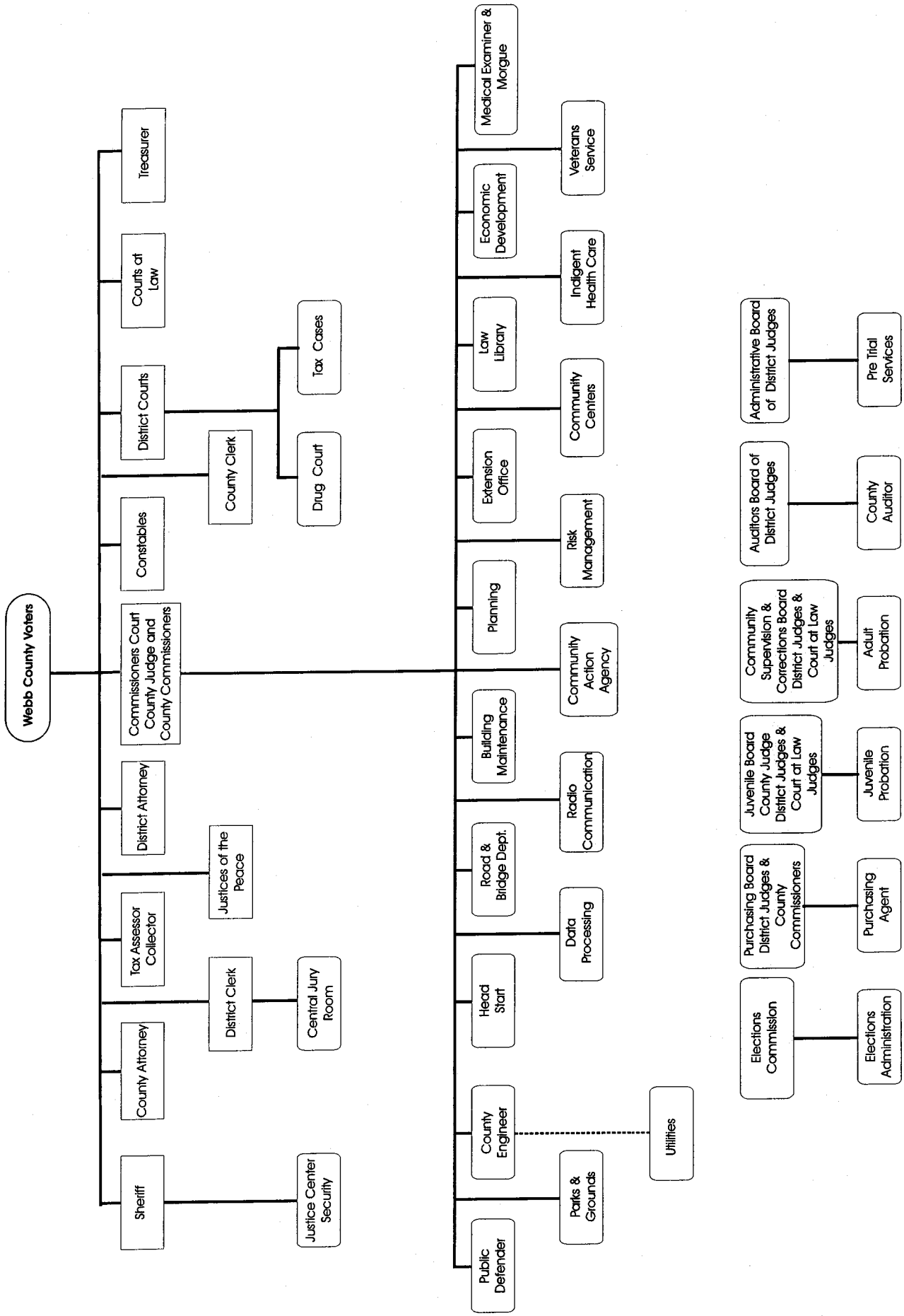
Webb County, Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2004

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

President

Executive Director


Webb County Voters
Sheriff
County Attorney
Tax Assessor Collector
District Attorney
Commissioners Court County Judge and County Commissioners
Constables
District Courts
Courts at Law
Treasurer
Justice Center Security
District Clerk
Justices of the Peace
Central Jury Room
County Clerk
Tax Cases
Drug Court
Public Defender
County Engineer
Head Start
Road & Bridge Dept.
Building Maintenance
Planning
Extension Office
Law Library
Economic Development
Medical Examiner & Morgue
Parks & Grounds
Utilities
Data Processing
Radio Communication
Community Action Agency
Risk Management
Community Centers
Indigent Health Care
Veterans Service
Elections Commission
Elections Administration
Purchasing Board District Judges & County Commissioners
Purchasing Agent
Juvenile Board County Judge District Judges & Court at Law Judges
Juvenile Probation
Community Supervision & Corrections Board District Judges & Court at Law Judges
Adult Probation
Auditors Board of District Judges
County Auditor
Administrative Board of District Judges
Pre Trial Services

WEBB COUNTY OFFICIALS

COMMISSIONERS COURT

Bruni, Louis H.	County Judge
Sciaraffa, Francisco J.	Commissioner Precinct 1
Gutierrez, Judith G.	Commissioner Precinct 2
Garza, Gerardo A.	Commissioner Precinct 3
Brunner, Cynthia C.	Commissioner Precinct 4

COURTS OF LAW

Benavides, Santos	Justice Of The Peace Precinct 2 Place 1
Ender, Elma T. Salinas	341st. Judicial District Judge
Flores, Manuel R.	49th. Judicial District Judge
Gallego, Paul	Cluster Court Judge
Garcia, Alfredo, Jr.	Justice Of The Peace Precinct 3
Garza, Jesus	County Court At Law II Judge
Hale, Oscar J., Jr.	406th. Judicial District Judge
Liendo, Hector J.	Justice Of The Peace Precinct 1 Place 1
Martinez, Oscar Omar	Justice Of The Peace Precinct 4
Morales, Alvino "Ben"	County Court At Law I Judge
Rangel, Ricardo	Justice Of The Peace Precinct 2 Place 2
Valdez, Daniel	Justice Of The Peace Precinct 1 Place 2
Vasquez, Raul	111th. Judicial District Judge

ELECTED OFFICIALS

Barrera, Patricia A.	Tax Assessor-Collector
Flores, Ricardo	County Sheriff
Gutierrez, Manuel	District Clerk
Ibarra, Margarita, R	County Clerk
Juarez, Agustin M. "Tino"	Constable Precinct 4
Munoz, Annette	Constable Precinct 3
Perales, Delia	County Treasurer
Ramirez, J. Homero	County Attorney
Reyes, Ruben	Constable Precinct 2
Rodriguez, Rodolfo	Constable Precinct 1
Rubio, Jose M., Jr.	District Attorney

APPOINTED OFFICIALS

Casso, Raul	Chief of Staff for County Judge
Cavazos, Gerardo	Public Safety Communications Engineer
Cuellar-Castillo, Rosa M.	Law Librarian
Flores, Eduardo	Management Information Systems Interim Director
Elizondo, Raul R.	Building Maintenance, Parks & Grounds Director
Flores, Leo	County Auditor
Gonzales, George L.	County Extension Agent
Kazen, Mike	Community Action Agency Director
Mares, Cynthia	Risk Management & Insurance Manager
Medford, Leroy R.	Public Defender
Meza, Roberto	Chief Adult Probation Officer
Mojica, Melissa L	Chief Juvenile Probation Officer
Oliveros, Aliza	Head Start Program Director
Ramirez, Eloy, Jr.	County Purchasing Agent
Rodriguez, Tomas, Jr., P.E.	County Engineer
Salinas,Francisco X.	Central Welfare Director
Silva, Antonio	Veteran's Service Officer
Tiffin, Rhonda	Planning & Physical Development
Vargas, Juan	Economic Development Director
Villarreal, Carlos R.	Executive Administrator for Commissioners Court
Villarreal, Oscar	Elections Administrator
Vacant	Medical Examiner

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge Louis H. Bruni and
the Honorable County Commissioners
Webb County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of and for the year ended September 30, 2005, which collectively comprise Webb County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Webb County, Texas' management. Our responsibility is to express an opinion 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; the provisions of the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the provisions of the State of Texas *Uniform Grant and Contract Management Standards (UGCMS)*. Those standards, OMB Circular A-133 and UGCMS, require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of September 30, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards* and *UGCMS*, we have also issued our report dated February 21, 2006 on our consideration of Webb County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Webb County, Texas' basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGCMS, and is not a required part of the basic financial statements of Webb County, Texas. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory section, the combining and individual 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 combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

The Management's Discussion and Analysis and the Required Supplemental Information, as listed in the table of contents, are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Mejia + Company, PLLC

Laredo, Texas
February 21, 2006

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2005. 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 vii) and the County's financial statements (beginning on page 19).

FINANCIAL HIGHLIGHTS

Highlights for Government-wide Financial Statements

- The assets of the County exceeded its liabilities at the close of the fiscal year 2005 by $86,085,892 (*total net assets*). Of this amount, $19,085,583 (*unrestricted net assets)* may be used to meet the government's ongoing obligations to citizens and creditors.

- The County's total net assets increased by $11,438,766 (15.3%) from the previous year. The most significant change that led to this increase was revenues in excess of expenses of $11,173,068 from infrastructure and environmental services function in the governmental activities.

- The governmental net assets increased by $11,329,113 (15.3%) and the business-type net assets increased by $109,653 (28.6%) from the previous year.

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 $34,176,460, a decrease of $3,658,218 from the prior year.

- At the end of the current fiscal year, the unreserved fund balance for the general fund was $9,209,024, or 18.5% of total general fund expenditures.

General Financial Highlight

- In May 2005, Webb County issued $14,775,000 of limited tax refunding bonds. These bonds were issued for the purpose of refunding certain maturities of the outstanding Certificates of Obligation, Series 1999, and Certificates of Obligations, Series 2000.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

The *Statement of Net Assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the *financial position* of the County is improving or deteriorating. During 2005, the net assets of the County increased by $11.4 million.

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

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

- **Governmental activities** - All of the County's basic services that are principally supported by property taxes, charges for services, and intergovernmental revenues are considered to be governmental activities. The governmental activities of Webb County include general government, public safety, justice system, health and human services, infrastructure and environmental services, correction and rehabilitation, and community and economic development.

- **Business-type activities** - Other functions of the County that are intended to recover all or a significant portion of their costs through user fees and charges are considered to be business-type activities. This includes the Webb County Water Utility Fund.

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

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds and not the County as a whole. Some funds are required to be established by State

law and by bond covenants. However, the County establishes other funds to help it control and manage money for particular purposes or to show that it is meeting the requirements for the use of certain taxes, grants, and other money. The County's three categories of funds – *governmental, proprietary and fiduciary* use different accounting approaches.

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

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

The County maintains 150 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Head Start Fund, and Juvenile Youth Village Fund, each of which are considered to be major funds. Information for the other 147 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 *schedules* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 22 - 29 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. *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 and worker compensation funds. 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 30 - 33 of this report.

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

The basic fiduciary fund financial statements can be found on pages 34 - 35 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 pages 37 - 79 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 and major special revenue fund (Head Start Program). Required supplementary information can be found on pages 81 - 87 of this report.

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. Combining and individual fund statements and schedules can be found on pages 89 - 429 of this report.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The government-wide financial analysis focuses on the net assets and changes in net assets of the County's governmental and business-type activities. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets exceeded its liabilities by $86,085,892 at September 30, 2005.

Webb County's Net Assets
(in Thousands)

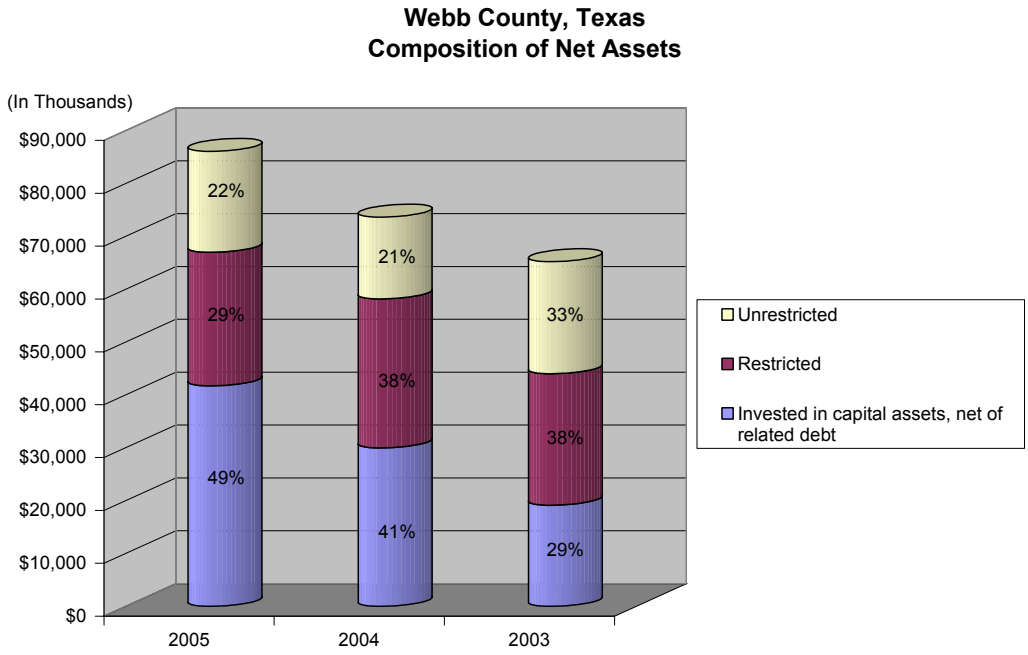
	Governmental Activities		Business-type Activities		Total	
	2005	2004	2005	2004	2005	2004
Current and other assets	$ 60,932	$ 67,854	$ 597	$ 1,846	$ 61,529	$ 69,700
Capital Assets	107,474	95,061	6,444	4,665	113,918	99,726
Total assets	168,406	162,915	7,041	6,511	175,446	169,426
Long-term liabilities outstanding	69,635	73,695	6,249	5,768	75,884	79,463
Other liabilities	13,177	15,952	300	363	13,477	16,315
Total liabilities	82,812	89,647	6,548	6,131	89,360	95,778
Net assets:						
Invested in capital assets, net of related debt	41,561	29,800	177	188	41,738	29,988
Restricted	24,911	27,977	352	206	25,263	28,183
Unrestricted	19,122	15,491	(36)	(14)	19,086	15,477
Total net assets	**$ 85,593**	**$ 73,268**	**$ 492**	**$ 380**	**$ 86,086**	**$ 73,648**

By far, the largest portion of the County's net assets, $41,737,617 (48.5%) reflects investment in buildings, vehicles, equipment, infrastructure and construction and infrastructure in progress, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, $25,262,692 (29.3%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* $19,085,583 (22.2%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Webb County as a whole is able to report positive balances in all three categories (invested in capital assets - net of related debt, restricted and unrestricted) of net assets. However, business-type activities did report a deficit balance of $36,414 in the unrestricted portion of net assets.

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



The following table demonstrates the County's net assets increased by $11,438,766 from the prior year.

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

	Governmental Activities		Business-type Activities		Total	
	2005	2004	2005	2004	2005	2004
REVENUES						
Program revenues:						
Charges for services	$ 12,485	$ 10,958	$ 1,364	$ 1,334	$ 13,848	$ 12,292
Operating grants and contributions	25,379	23,607			25,379	23,607
Capital grants and contributions	10,684	7,451			10,684	7,451
General revenues:						
Property taxes	38,674	35,897			38,674	35,897
Other taxes	11,567	10,478			11,567	10,478
Other	2,932	2,225	60	26	2,991	2,251
Total Revenues	$ 101,721	$ 90,617	$ 1,423	$ 1,360	$ 103,144	$ 91,977
EXPENSES						
Program activities						
Primary government:						
Governmental activities:						
General Government	$ 15,830	$ 14,586			15,830	$ 14,586
Public Safety	$ 9,948	8,857			9,948	8,857
Justice System	$ 22,537	19,319			22,537	19,319
Health and Human Services	$ 17,015	15,475			17,015	15,475
Infrastructure and Environmental Services	$ 6,412	6,468			6,412	6,468
Correction and Rehabilitation	$ 13,233	12,347			13,233	12,347
Community and Economic Development	$ 2,230	1,568			2,230	1,568
Interest on Long-term Debt	$ 3,107	3,366			3,107	3,366
Business-type Activities						
Webb County Water Utility			$ 1,393	$ 1,323	1,393	1,323
Total Expenses	$ 90,312	$ 81,986	$ 1,393	$ 1,323	$ 91,705	$ 83,309
Increase (decrease) in net assets before transfers	$ 11,409	$ 8,631	$ 30	$ 37	$ 11,439	$ 8,668
Transfers	(80)		80			
Increase in net assets	$ 11,329	$ 8,631	$ 110	$ 37	$ 11,439	$ 8,668
Net assets - beginning of year (restated)	74,264	64,637	383	343	74,647	64,980
Net assets - end of year	**$ 85,593**	**$ 73,268**	**$ 492**	**$ 380**	**$ 86,086**	**$ 73,648**

During the current fiscal year, the County's total revenues increased by $11,166,947 (12.1%) and total expenses increased by $8,396,450 (10.1%). Total revenues for this year were more than total expenses resulting in an increase in *total net assets* of $11,438,766. Most of the growth reflects an increase in revenues from capital grants and contributions and property taxes as compared to the previous year.

Governmental Activities

Governmental activities increased the County's net assets by $11,329,113, resulting in 99.0% of the total growth in net assets. Key elements of this increase are as follows:

- Property taxes collected increased by $2.8 million (7.7%) from the previous fiscal year. The increase in revenues is the result of higher assessed taxable property values and residential growth.

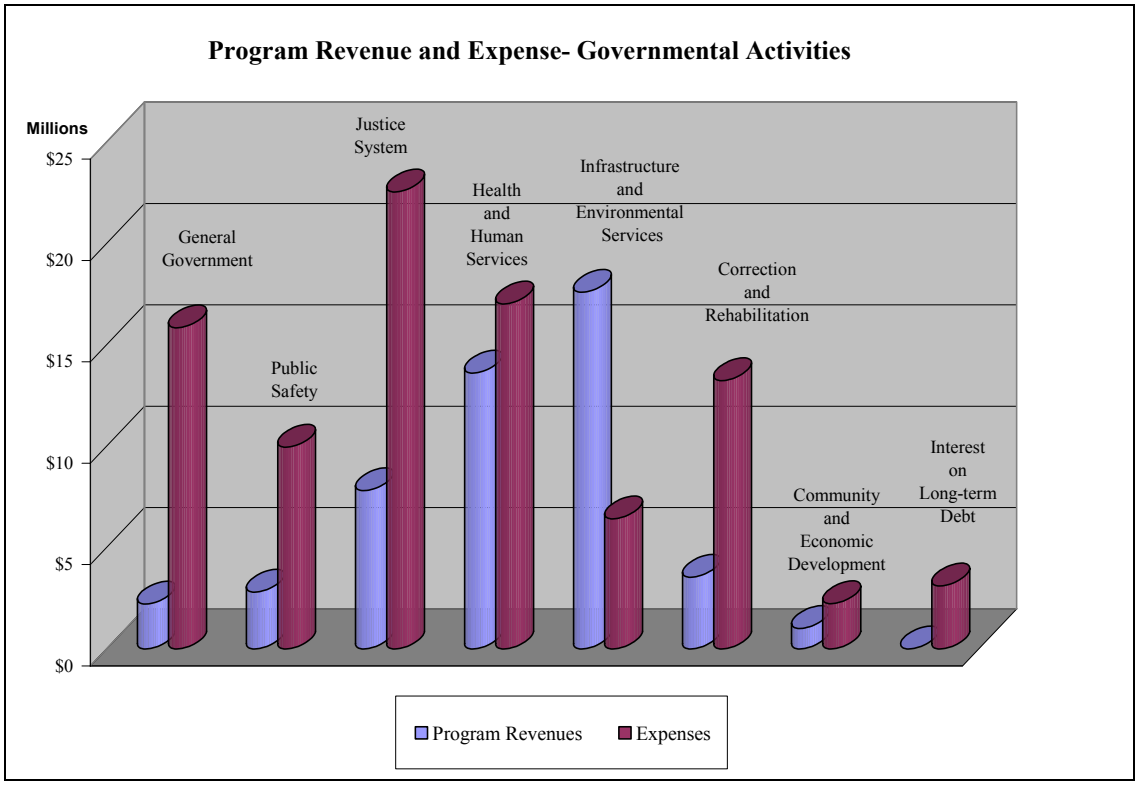
- Infrastructure and environmental services had a positive net change of $11,173,068. Most of this increase is attributed to a capital grant from Texas Water Development Board and Texas Department of Transportation for water and wastewater projects.

- Revenues from charges for services increased by $1,556,561 (12.7%).

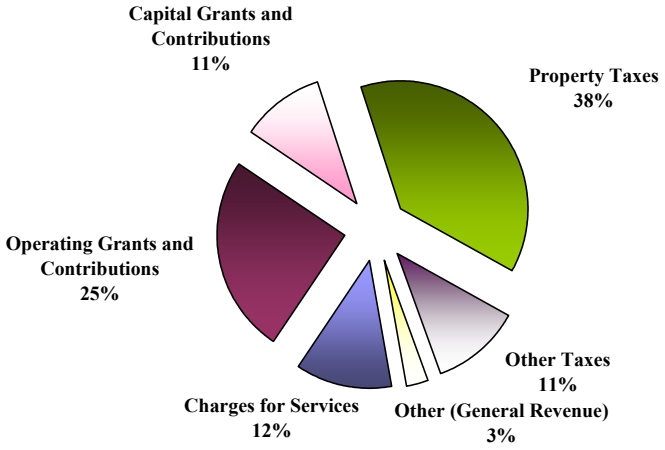
- Special revenue taxes (sales and hotel/motel tax) increased by $1,088,688 from the previous fiscal year.

- Expenses of governmental activities increased by $8.3 million which is a 10.2% increase from the prior year.

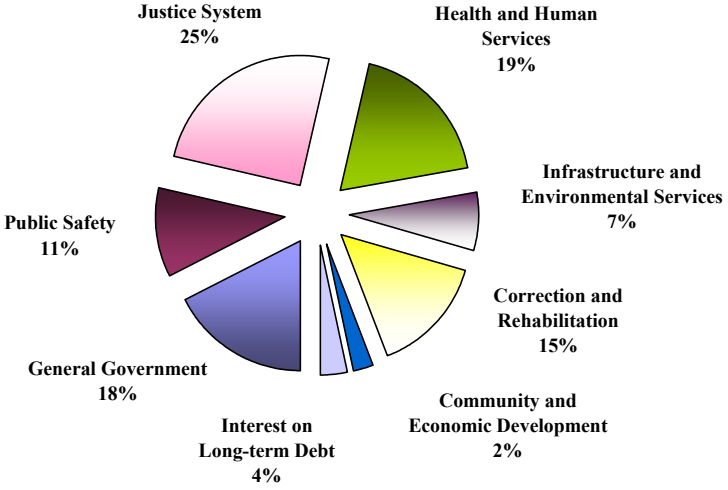
- The most significant increases in expenses were evident in the functions of community and economic development and justice system by $661,948 (42.2%) and $3.2 million (16.7%) from the previous fiscal year expenses, respectively.



Revenues by Source - Governmental Activities



Expenses by Function - Governmental Activities

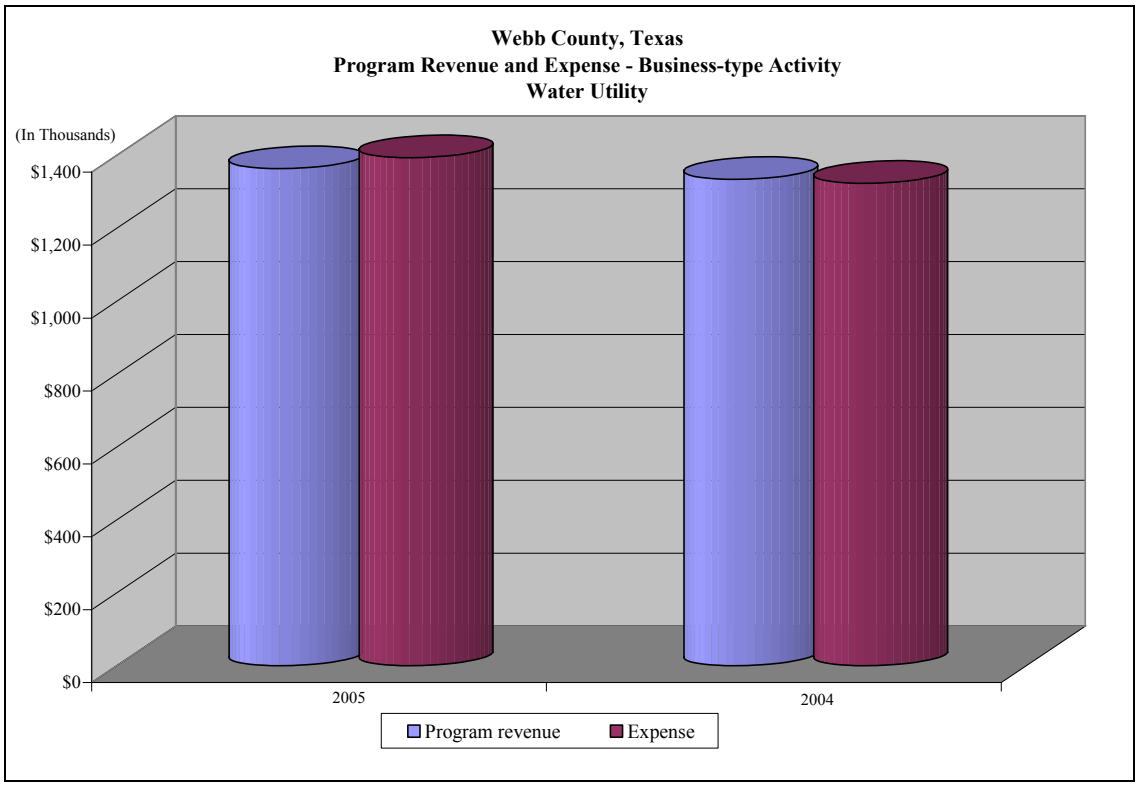


Business-type Activities

Business-type activities increased the County's net assets by $109,653 which resulted in an ending net asset balance of $492,408. Key elements of the current year increase in net assets are as follows:

- Transfers in of $80,000 from the general fund.
- Charges for services increased by a moderate $29,613 (2.2%), compared to the prior year. This is a result of a modest increase in demand.
- Investment earnings, which are restricted for debt service payments, increased by $33,087 from the previous year.

The following charts represent the fiscal year trends for the business-type activity.



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. In particular, *unreserved 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 $34,176,460, a decrease of $3,658,217 from the prior year.

The **General Fund** is the chief operating fund of the County. At the end of the current fiscal year, unreserved balance of the General Fund was $9,209,024, while the total fund balance was $10,102,516. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 18.4 % of total General Fund expenditures.

The Fund Balance of the Webb County's General Fund increased by $140,480 from the previous fiscal year. Key differences between last year's General Fund activities and this year's include:

- An increase in property values increased property tax revenues by $3.5 million.
- Receipts from sales and miscellaneous taxes were better than anticipated by $810,780.
- Expenditures for Health and Human Services increased by $1.1 million.
- Receipts from intergovernmental revenues decreased by $2.2 million.

The **Head Start Fund** accounts for resources received by the Department of Health and Human Services - Administration for Children and Families. These resources are used for student's education, nutrition, physical and mental health, disability and medical services as well as parent's literary services. This fund does not contribute to the governmental fund balance at year end as the revenues received directly offset the expenses incurred. In addition to this, Webb County provided in-kind contributions (non-federal share) which exceeded the amount required by $204,825.

The **Juvenile Youth Village Fund** accounts for the $11.3 million construction project which will house a juvenile detention center and possibly a juvenile justice alternative education program at a later date. Although investment earnings were earned, fund balance decreased by $23,567 due to capital outlay expenditures of $320,291.

Proprietary Funds

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

- Total *net assets* of the Water Utility Fund at year end totaled $455,756. Of this amount, 38.8% is invested in capital assets net of related debt. Factors relating to the Water Utility fund have already been addressed in the discussion of the Webb County's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

At year end, general fund expenditures were less than budget estimates by $951,870. General fund revenues were also less than budgeted estimates by $857,949 resulting in a positive variance of $93,921. The most significant variance was for intergovernmental revenues with a $1.2 million negative variance. In addition, the Webb County Commissioner's Court approved transfers between functions which had no effect in the total appropriated budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business type activities as of September 30, 2005, amounted to $113,917,518 (net of accumulated depreciation). The total increase in the County's net investment in capital asset for the current fiscal year was 14.2%. 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:

- Infrastructure in progress costs for a water and wastewater project, an international bridge, and for paving roads in colonias. The total costs are $13,241,918.

- Various ongoing construction projects with a total cost of $895,205.

- Construction for a Justice of the Peace Courthouse in South Laredo for $1,078,995. The amount incurred for fiscal year 2005 was $444,576.

- Addition of new law enforcement vehicles at a cost of $631,831.

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

	Governmental Activities		Business-type Activities		Total	
	2005	2004	2005	2004	2005	2004
Capital assets, not being depreciated:						
Land and improvements	$ 6,577	$ 6,577	$ 216	$ 216	$ 6,794	$ 6,794
Infrastructure in progress	31,945	19,746	5,452	3,632	37,398	23,378
Construction in progress	1,637	3,289			1,637	3,289
Total capital assets, not being depreciated	40,159	29,612	5,669	3,848	45,828	33,460
Capital assets, being depreciated, net:						
Infrastructure	13,062	12,636	364	374	13,426	13,010
Buildings	48,831	47,010	405	417	49,236	47,428
Furniture, fixtures and equipment	5,422	5,802	6	25	5,428	5,828
Total capital assets, being depreciated, net	67,315	65,448	775	817	68,090	66,266
Total	**$ 107,474**	**$ 95,061**	**$ 6,444**	**$ 4,665**	**$ 113,918**	**$ 99,726**

Additional information on the County's capital assets can be found in note III C on pages 53 - 54 of this report.

Debt Administration

At the end of the current fiscal year, the County had total bond debt outstanding of $72,179,900. 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.

The County's total debt decreased by $3,204,716 (4.3%) from the previous fiscal year.

New borrowing during the year was $14,775,000 in Limited Tax Refunding Bonds, Series 2005 and lease purchases of $126,553. Proceeds from the Limited Tax Refunding Bonds, Series 2005 will be used to refund Certificates of Obligations, Series 1999 and 2000.

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

	Governmental Activities		Business-type Activities		Total	
	2005	2004	2005	2004	2005	2004
Certificates of obligation	$ 23,736	$ 37,400	$ 629	$ 2,640	$ 24,365	$ 40,040
General obligation refunding bonds	7,540	7,610			7,540	7,610
Limited tax refunding bonds	23,183	11,642	1,949		25,132	11,642
Limited tax improvement bonds	10,095	10,510			10,095	10,510
Other lending requirements	1,250	1,755	3,580	3,620	4,830	5,375
Total	**$ 65,805**	**$ 68,917**	**$ 6,157**	**$ 6,260**	**$ 71,962**	**$ 75,176**

The presently outstanding ad valorem tax supported debt of Webb County has an underlying rating of "A2" by Moody's, "A" by Standard & Poor's, and "A" by Fitch. By virtue of an insurance policy, the Limited Tax Refunding Bonds, Series 2005, have received a rating of "Aaa" by Moody's and "AAA" by Standard & Poor's and Fitch.

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 $2,416,151,448 which is significantly in excess of the County's outstanding general obligation debt.

Additional information on the County's long-term debt can be found in note III G on pages 57 - 66 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 unemployment rate for the County of Webb is currently 5.6%, which is a decrease from a rate of 5.9% a year ago. Although this is good news, Webb County's unemployment rate was still higher than the state and national average.

- Texas Court of Appeals reversed a prior ruling by state District Judge John Dietz that said the county did not need the city's permission to build an international bridge within city limits. Webb County officials would seek to have the case reheard or appeal the decision to a higher court.

- The U.S. Marshals renewed a contract with the Sheriff to house federal inmates in the Webb County Jail. The per diem rate to house federal inmates increased from $49.43 per day to $56.84.

- Webb County employer's retirement contribution rate decreased from 7.07% to 6.99% effective January 1, 2006.

- The real property assessed value for calendar year 2005 increased by $946,152,287 (10.9%) from the previous calendar year.

- Webb County is planning to issue Certificates of Obligation debt in 2006. The expected amount is $10 million to be used for construction projects and equipment purchases.

All of these factors were considered in preparing the Webb County's budget for the 2005 fiscal year.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

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Webb County, Texas
Statement of Net Assets
September 30, 2005

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Equivalents	$ 38,865,739	$ 2,088,451	$ 40,954,190
Receivables	10,896,383	242,897	11,139,280
Internal Balances	2,116,680	(2,116,680)	-
Due from Other Governmental Agencies	7,693,385	-	7,693,385
Inventories	165,075	14,363	179,438
Other assets	1,194,724	367,760	1,562,484
Capital Assets			
Land and improvements not being depreciated	6,577,370	216,295	6,793,665
Infrastructure and infrastructure in progress	84,937,018	5,857,549	90,794,567
Buildings	73,336,595	496,623	73,833,218
Equipment and Furniture	26,819,702	378,885	27,198,587
Construction in Progress	1,636,504	-	1,636,504
Less: Accumulated Depreciation	(85,833,510)	(505,513)	(86,339,023)
Total Capital Assets	107,473,679	6,443,839	113,917,518
Total Assets	168,405,665	7,040,630	175,446,295
LIABILITIES			
Accounts payable and accrued expenses	11,108,210	299,527	11,407,737
Due to other governmental agencies	883,049	-	883,049
Unearned revenue	1,186,076	-	1,186,076
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	3,603,749	157,256	3,761,005
Accrued interest	419,131	50,879	470,010
Compensated absences	1,104,860	14,473	1,119,333
Due in more than one year			
Bonds, capital leases and contracts	62,200,805	5,999,863	68,200,668
Compensated absences	1,008,937	26,224	1,035,161
Claims and judgments	1,297,364	-	1,297,364
Total liabilities	82,812,181	6,548,222	89,360,403
NET ASSETS			
Invested in capital assets, net of related debt	41,560,728	176,889	41,737,617
Restricted for:			
Capital projects	19,441,340	-	19,441,340
Debt service	690,887	351,933	1,042,820
Legislative	4,778,532	-	4,778,532
Unrestricted	19,121,997	(36,414)	19,085,583
Total net assets	$ 85,593,484	$ 492,408	$ 86,085,892

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

Webb County, Texas
Statement of Activities
For the Year Ended September 30, 2005

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions
Primary government			
Governmental Activities			
General Government	$ 15,830,470	$ 1,865,953	$ 349,845
Public Safety	9,947,515	483,137	2,314,652
Justice System	22,536,903	5,160,264	2,642,168
Health and Human Services	17,015,316	-	13,605,373
Infrastructure and Environmental Services	6,411,532	4,363,782	2,537,153
Correction and Rehabilitation	13,232,571	611,765	2,921,875
Community and Economic Development	2,230,306	-	1,008,230
Interest on Long-term debt	3,107,381	-	-
Total governmental activities	90,311,994	12,484,901	25,379,296
Business-type activities			
Webb County Water Utility	1,393,392	1,363,536	-
Total business-type activities	1,393,392	1,363,536	-
Total primary government	91,705,386	13,848,437	25,379,296

General revenues:
Taxes:
Property taxes, levied for general purposes
Property taxes, levied for debt service
Hotel Motel occupancy tax
Sales and miscellaneous tax
Unrestricted investment earnings
Miscellaneous
Transfers
Total general revenues, special items, and transfers
Change in net assets
Net assets - beginning, restated
Net assets - ending

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

Webb County, Texas
Statement of Activities
For the Year Ended September 30, 2005

	Net (Expense) Revenue and Changes in Net Assets		
	Primary Government		
Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
$ -	$ (13,614,672)		$ (13,614,672)
-	(7,149,726)		(7,149,726)
-	(14,734,471)		(14,734,471)
-	(3,409,943)		(3,409,943)
10,683,665	11,173,068		11,173,068
-	(9,698,931)		(9,698,931)
-	(1,222,076)		(1,222,076)
-	(3,107,381)		(3,107,381)
10,683,665	(41,764,132)		(41,764,132)
-		(29,856)	(29,856)
-		(29,856)	(29,856)
10,683,665	(41,764,132)	(29,856)	(41,793,988)
	32,727,988	-	32,727,988
	5,946,478	-	5,946,478
	394,955	-	394,955
	11,172,137	-	11,172,137
	1,466,724	59,509	1,526,233
	1,464,963	-	1,464,963
	(80,000)	80,000	-
	53,093,245	139,509	53,232,754
	11,329,113	109,653	11,438,766
	74,264,371	382,755	74,647,126
	$ 85,593,484	$ 492,408	$ 86,085,892

Webb County, Texas
Balance Sheet
Governmental Funds
September 30, 2005

	General Fund	Headstart	Juvenile Youth Village
ASSETS			
Cash and investments	$ 10,642,784	$ -	$ 11,128,743
Taxes receivable, net	7,086,896	-	-
Due from other funds	3,286,263	206,332	-
Receivable from other governments	1,556,731	416,656	-
Other receivables	165,789	-	-
Inventories	165,075	-	-
Prepaid items	14,855	3,970	-
Total assets	22,918,393	626,958	11,128,743
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	3,301,240	364,012	-
Due to other funds	341,982	63	-
Payable to other governments	262,037	-	-
Deferred revenue	6,729,338	-	-
Other accrued expenditures	1,397,139	262,883	-
Other payables	784,141	-	-
Total liabilities	12,815,877	626,958	-
Fund balances:			
Reserved for:			
Inventories	165,075	-	-
Debt service	-	-	-
Capital projects	728,417	-	11,152,310
Other purposes	-	-	-
Unreserved, reported in:			
General Fund	9,209,024	-	-
Debt service			
Capital projects	-	-	(23,567)
Special revenues	-	-	
Total fund balances	10,102,516	-	11,128,743
Total liabilities and fund balances	$ 22,918,393	$ 626,958	$ 11,128,743

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

Webb County, Texas
Balance Sheet
Governmental Funds
September 30, 2005

Nonmajor Governmental Funds	Total Governmental Funds
$ 12,434,378	$ 34,205,905
1,454,807	8,541,703
3,448,075	6,940,670
3,870,944	5,844,331
137,499	303,288
-	165,075
-	18,825
21,345,703	56,019,797
1,898,547	5,563,799
2,312,802	2,654,847
31,660	293,697
2,549,542	9,278,880
468,797	2,128,819
1,139,154	1,923,295
8,400,502	21,843,337
-	165,075
303,657	303,657
10,893,841	22,774,568
5,523,669	5,523,669
-	9,209,024
278,833	278,833
(3,309,660)	(3,333,227)
(745,139)	(745,139)
12,945,201	34,176,460
$ 21,345,703	$ 56,019,797

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Webb County, Texas
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
September 30, 2005

Total fund balance, governmental funds	$	34,176,460
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.		
Add - capital assets		193,223,121
Deduct - accumulated depreciation		(85,760,147)
Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.		
Taxes receivables, deferred		8,092,804
Accounts receivables and fines, net		2,825,961
The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.		174,056
Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.		
Add - bond discounts		75,232
Add - Deferred Amount for Refunding		901,814
Add - bond issuance cost		1,175,899
Deduct - bonds payable		(65,912,951)
Deduct - accrued interest on bonds payable		(419,131)
Deduct - bond premiums		(868,649)
Deduct - accrued compensated absences and other long-term liabilities		(2,090,985)
Net Assets of Governmental Activities in the Statement of Net Assets	$	85,593,484

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, 2005

	General Fund	Headstart	Juvenile Youth Village
REVENUES			
Property Taxes	$ 32,182,137	$ -	$ -
Sales and miscellaneous taxes	10,975,780	-	-
Fees and fines	292,607	-	-
Intergovernmental	2,118,913	8,358,062	-
Charges for services	2,974,799	-	-
Investment earnings	566,093	-	296,724
Miscellaneous	331,563	-	-
Grant matching	-	2,228,408	-
Total revenues	49,441,891	10,586,470	296,724
EXPENDITURES			
Current:			
General government	12,927,092	-	-
Public safety	6,849,029	-	-
Justice system	15,324,329	-	-
Health and human services	3,815,029	10,120,750	-
Infrastructure and environmental services	142,581	-	-
Corrections and rehabilitation	9,964,062	-	-
Community and economic development	976,688	-	-
Debt Service:			
Principal	-	22,383	-
Interest and other charges	-	4,235	-
Payment to escrow agent			
Capital outlay	-	439,102	320,291
Total Expenditures	49,998,810	10,586,470	320,291
Excess (deficiency) of revenues over expenditures	(556,919)	-	(23,567)
OTHER FINANCING SOURCES (USES)			
Long-term debt issued	-	-	-
Premium (discount) on bonds issued	-	-	-
Payments to refunded bond escrow agent	-	-	-
Transfers in	1,402,000	-	-
Transfers out	(749,876)	-	-
Total other financing sources and uses	652,124	-	-
SPECIAL ITEM			
Proceeds from sale of equipment	45,275	-	-
Net change in fund balances	140,480	-	(23,567)
Fund balances - beginning, Restated	9,962,036	-	11,152,310
Fund balances - ending	$ 10,102,516	$ -	$ 11,128,743

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

Webb County, Texas
Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2005

Nonmajor Governmental Funds	Total Governmental Funds
$ 6,498,315	$ 38,680,452
394,955	11,370,735
2,296,093	2,588,700
22,204,501	32,681,476
3,988,802	6,963,601
514,352	1,377,169
944,295	1,275,858
1,033,073	3,261,481
37,874,386	98,199,472
1,494,069	14,421,161
3,024,708	9,873,737
3,255,674	18,580,003
2,596,204	16,531,983
4,652,815	4,795,396
2,505,653	12,469,715
1,000,105	1,976,793
3,360,530	3,382,913
3,106,355	3,110,590
202,066	202,066
16,551,912	17,311,305
41,750,091	102,655,662
(3,875,705)	(4,456,190)
12,716,562	12,716,562
776,633	776,633
(13,240,188)	(13,240,188)
4,036,940	5,438,940
(4,201,453)	(4,951,329)
88,494	740,618
12,080	57,355
(3,775,131)	(3,658,217)
16,720,332	37,834,677
$ 12,945,201	$ 34,176,460

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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, 2005

Net change in fund balances - total governmental funds:	$ (3,658,217)
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 $17,311,305 exceeded depreciation $4,504,073 in the current period.	12,807,232
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 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.	(57,355)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.	3,775,271
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. This is the amount by which proceeds exceeded repayments.	
Debt issued:	
Refunding bonds issued	(12,716,562)
(Premium) discount on bonds issued	(776,633)
Repayments	
To escrow agent	13,240,188
Principal payments	3,382,913
Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
Accrued interest not reflected on Governmental funds	30,146
Bond issuance costs	253,006
Changes in inventory	17,784
Bad debt expenses	(4,330,973)
Compensated absences	(31,290)
Issuance cost expense	(116,371)
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.	(490,026)
Change in net assets of governmental activities	$ 11,329,113

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

Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2005

	Enterprise Fund	Internal Service
	Water Utility	Funds
ASSETS		
Current assets:		
Cash and investments	$ 2,088,449	$ 4,659,840
Accounts Receivable, net	241,616	-
Deferred charges	367,760	-
Due from other funds	2,580,162	2,397,465
Other receivables	1,281	29,276
Inventories	14,363	-
Total current assets	5,293,631	7,086,581
Non-current assets:		
Capital Assets:		
Land and improvements	216,295	-
Infrastructure	5,109,922	-
Utility System	747,627	-
Buildings	496,623	-
Equipment and Furniture	378,885	84,068
Less Accumulated depreciation	(505,513)	(73,363)
Total non-current assets	6,443,839	10,705
Total assets	11,737,470	7,097,286

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

Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2005

	Enterprise Fund	Internal Service Funds
	Water Utility	
LIABILITIES		
Current Liabilities:		
Accounts payable	64,741	999,728
Salaries payable	20,910	-
Accrued interest payable	50,879	-
Due to other funds	4,733,493	4,529,957
Other accrued expenses	213,875	36,720
Compensated absences	14,473	22,812
Bonds, notes and loans payable	157,256	-
Total current liabilities	5,255,627	5,589,217
Non-current liabilities:		
Compensated absences	26,224	-
Claims and judgments	-	1,297,364
Bonds, notes and loans payable	5,999,863	-
Total non-current liabilities	6,026,087	1,297,364
Total liabilities	11,281,714	6,886,581
NET ASSETS		
Invested in capital assets, net of related debt	176,889	10,705
Restricted for debt service	351,933	-
Unrestricted	(73,066)	200,000
Total net assets	$ 455,756	$ 210,705
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	36,652	
Net assets of business-type activities	$ 492,408	

Webb County, Texas
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended September 30, 2005

	Enterprise Fund	Internal Service
	Water Utility	Funds
REVENUES		
Charges for services	$ 1,328,826	$ 8,224,661
Miscellaneous	34,709	-
Total operating revenues	1,363,535	8,224,661
OPERATING EXPENSES		
Personal services	559,209	-
Contractual services	1,752	43,295
Utilities	193,819	-
Repairs and maintenance	65,885	-
Other supplies and expenses	165,167	9,118
Insurance claims and expenses	-	7,929,381
Depreciation	74,825	8,069
Total Operating Expenses	1,060,657	7,989,863
Operating income (loss)	302,878	234,798
NON-OPERATING REVENUES (EXPENSES)		
Interest and investment revenue	59,509	89,345
Interest expense	(339,948)	-
Total non-operating revenue (expenses)	(280,439)	89,345
Income (loss) before contributions and transfers	22,439	324,143
Transfers in	80,000	2,351,114
Transfers out	-	(3,068,725)
Change in net assets	102,439	(393,468)
Total net assets - beginning, restated	353,317	604,173
Total net assets - ending	$ 455,756	$ 210,705
Change in net assets, per above		
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	7,214	
Change in net assets of business-type activities (page 48)	$ 109,653	

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

Webb County, Texas
Statement of Cash Flows
Proprietary Funds
For Year Ended September 30, 2005

	Business Type Activities Enterprise Fund Water Utility	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	$ 1,316,410	$
Premiums from participants		8,224,661
Payments to employees	(557,468)	
Payments to vendors, suppliers, and insurance administrators	(511,382)	(6,009,716)
Internal Transactions	1,290,439	
Net cash provided by operating activities	1,537,999	2,214,945
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES		
Transfer In	247,807	2,351,114
Transfer Out	(167,807)	(3,068,725)
Net cash provided by non capital financing activities	80,000	(717,611)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Infrastructure	(1,820,793)	
Short Term Notes Payable	48,902	
Interest Paid on Debt	(339,948)	
Long Term Notes Payable	436,517	
Issuance Cost for Bonds	(115,859)	
Net cash provided by capital financing activities	(1,791,181)	
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment earnings	59,509	89,345
Net cash provided by investing activities	59,509	89,345
Net Increase/(Decrease) in Cash and Cash Equivalents	(113,673)	1,586,679
Cash and pooled investments, beginning of year	2,202,123	3,073,161
Cash and pooled investments, end of year	$ 2,088,450	$ 4,659,840
Reconciliation of operating income to net cash provided (used) by operations:		
Operating income	$ 302,878	$ 234,796
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	42,715	8,069
Amortization	32,110	
(Increase) Decrease in Due from Other Funds	(1,201,471)	(2,389,317)
(Increase) Decrease in Accounts Receivable	(45,954)	(25,548)
(Increase) Decrease in Other Receivable	(1,171)	
(Increase) Decrease in Inventories	4,267	
Increase (Decrease) in Accounts Payable	(154,478)	53,030
Increase (Decrease) in Other Payables	69,254	(21,240)
Increase (Decrease) in Accrued Liabilities		394,178
Increase (Decrease) in Accrued Wages Payable	3,075	
Increase (Decrease) in Accrued Interest Payable	(3,802)	
Increase (Decrease) in Due to Other Funds	2,491,910	2,081,196
Increase (Decrease) in Funds Held In Trust		2,240,083
Increase (Decrease) in Long Term Risk Liability		(360,302)
Increase (Decrease) in Short Term Accrued Compensated Absences	1,326	
Increase (Decrease) in Long Term Accrued Compensated Absences	(2,660)	
Total adjustments	1,235,121	1,980,149
Net cash provided by operating activities	$ 1,537,999	$ 2,214,945

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

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2005

	Trust Funds	Agency Funds
ASSETS		
Cash and investments	$ 15,133,026	$ 12,974,742
Other receivables	85,777	709,083
Total receivables	85,777	709,083
Total assets	15,218,803	13,683,825
LIABILITIES		
Accounts payable	624,041	43,634
Due to other governments	-	3,113,988
Refunds payable and others	1,500	10,526,203
Total liabilities	625,541	13,683,825
NET ASSETS		
Held in trust for benefits and other purposes	14,593,262	

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

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2005

	Trust Funds
ADDITIONS	
Contributions:	
Employer	$ -
Plan Members	47,981
Total contributions	47,981
Investment earnings:	
Net increase in fair value of investments	
Interest	382,577
Total net investment earnings	382,577
Other Additions:	
Fees and collections	1,168,917
Grazing lease and royalties	636,246
Transfers in	1,805,163
Total other additions	2,235,720
Total additions	
DEDUCTIONS	
Benefits	18,614
Claims	89,464
Administrative	10,047
Education	490,495
Transfers out	486,246
Total deductions	1,094,866
Change in net assets	1,140,854
Net assets - beginning	13,452,408
Net assets - ending	$ 14,593,262

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

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The 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 193,117 (2000 census) 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 four-year terms from four election districts. 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 accordance with Generally Accepted Accounting Principles in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standard Board ("GASB") is the standard-setting body for governmental accounting and financial reporting. Pronouncements of the Financial Accounting Standard Board ("FASB") issued after November 30, 1989 are not applied in the preparation of the financial statements of the enterprise fund in accordance with the election made by the County under GASB Statement #20. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The County's significant accounting policies are described below:

For the reporting year, the County elected early implementation of GASB Statement #34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."

A. REPORTING ENTITY

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

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

Additional, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Because of the closeness of their relationship with the primary government (the County), two component units are blended as though they are part of the primary government. The reporting funds of the Component Units listed below are included in the Special Revenue Funds section of the County's CAFR. These component units do not issue separately audited comprehensive annual financial reports. The only financial data available on these component units are included in the County's CAFR and may be obtained from the Webb County Auditor's Office.

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

Blended Component Unit The Webb County Community Action Agency (CAA) is an entity incorporated by the State of Texas. CAA's primary purpose is to take advantage of all Federal and State programs that are specially designed to aid and educate the underprivileged in the County. The Webb County Commissioners' Court is CAA's governing body. CAA has a twenty-one member advisory board consisting of (A) public officials, (B) indigent and, (C) the private sector. CAA's operations are reported in the special revenue funds.

Blended Component Unit The Laredo Webb County Child Welfare Board (Board) is an entity incorporated by the State of Texas. The Board's purpose is to provide foster care for neglected, delinquent and handicapped children of the County. The Webb County Commissioners' Court is the Board governing body. Thirteen resident members make up an advisory board appointed by the Commissioners' Court. The Board's operations are reported in the special revenue funds.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

The government-wide Statement of Activities reflects both the gross and net cost per functional categories (public safety, public works, etc.) that are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues must be directly associated with the function or a business-type activity. Program revenues include revenues from fines, and forfeitures, licenses and permit fees, taxes 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 net cost (by function or business-type activity) is normally covered by general revenue (property, sales, or use taxes, intergovernmental revenues, interest income, etc.). Historically, the previous model did not summarize or present net cost by function or activity. The County does not currently employ an indirect cost allocation system.

This government-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The fund financial statements are, in substance, very similar to the financial statements presented in the previous model. Emphasis here is on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column.

Unless an internal service fund is combined with the business-type activities (deemed to be an infrequent event), totals on the business-type activity fund statements should 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 (police, fire, public works, etc.). The County's fiduciary funds (which have been redefined and narrowed in scope) are presented in the fund financial statements by type (pension, private purpose and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated in the government-wide statements.

The focus of the revised model is on the County as whole and the fund statements, including the major individual funds of the governmental and business-type categories, as well as the fiduciary funds, (by category). Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the 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. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule is that debt service expenditure, compensated absences and claims and judgments, are recognized when due.

In applying the "susceptible to accrual" concept to intergovernmental revenues pursuant to GASB Statement #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

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 new reporting model (GASB Statement #34) sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

GOVERNMENTAL FUNDS:

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

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

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Head Start Program Fund, which is one of the special revenue funds, is presented as a major fund. Head Start revenues are received from the U. S. Department of Health and Human Services –Administration for Children and Families. Eligible participants are provided with education, nutrition, physical and mental health, disability and medical services. Head Start revenues are also used to provide literacy services for eligible parents. In addition to this, Webb County provides in-kind contributions as non-federal share. Other non-major special revenues funds are created as deemed appropriate.

Debt Service Funds are used to account for the accumulation of funds 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 to be used for the acquisition and construction of major capital facilities (other than those financed by Business-type/Proprietary Funds). The Juvenile Youth Village fund is a major fund for land acquisition and the construction of a juvenile facility to be used for detention and probation purposes and benefit of the troubled youth of our community, funded by Limited Tax Improvements Bonds, Series 2002. Other non-major capital projects are created as deemed appropriate.

PROPRIETARY FUND TYPES:

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

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

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

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

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

FIDUCIARY FUNDS:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focus is upon net assets and changes in net assets and employs accounting principles similar to proprietary funds.

Trust and Agency Funds are used to account for the trust (either pension, investments [held for third parties] or private purpose) or agencies, which are custodial in nature.

The Permanent School Fund accounts for interest income and other revenues earned for the benefits of various independent school districts in the County. The Available School Fund accounts for the annual distribution to the independent school districts earned by the Permanent School Fund. The Employees Retiree Insurance Fund accounts for health insurance.

Non-Current Governmental Assets/Liabilities:

GASB Statement #34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the Governmental column in the government-wide Statement of Net Assets

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

Pooled Cash - The County maintains pooled cash accounts for funds not require to be segregated. Some funds incur negative cash balances that are equivalent to liabilities. As a result, bank overdrafts are reported as interfund payables in the balance sheet. The general fund is the offsetting interfund receivable for the negative cash balance.

Bank Overdraft - Individual funds with their own bank account incurring cash overdraft balances are the results of payroll interfund bank transfers or transfers from the state investment pool occurring after the year end or special revenues and capital projects' grant funds on a reimbursement basis.

2. INVENTORIES

Inventories are valued at cost, which approximates market value, using the first in, first out method, with some inventories on the average cost method. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, material amounts of inventories are reported as assets of their respective funds. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates the assets are unavailable for appropriation even though they are a component of reported assets.

3. CAPITAL ASSETS AND DEPRECIATION

Capital Assets – Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, dam, and similar immovable items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County elected early implementation of the infrastructure reporting requirements of GASB Statement 34.

Capital assets are defined as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such 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. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the County are depreciated using the straight-line method over the estimated useful life of the assets as follow:

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 station	40 years

4. INTERFUND TRANSACTIONS

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

5. DUE FROM OTHER GOVERNMENTAL UNITS

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

6. FUND EQUITY

Certain fund balances or portions thereof have been reserved to indicate amounts that are not appropriated for expenditures or are legally segregated for a specific future purpose. Designation of a portion of the fund balance is established to indicate tentative plans for financial resource utilization in a future period.

7. CAPITAL GRANT

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

8. OTHER ASSETS AND UNAMORTIZED BOND ISSUANCE COSTS

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

In the proprietary funds, bond discounts and issuance costs are deferred and amortized over the term of the bonds using the bonds outstanding method that approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of the revenue bonds payable whereas issuance costs are recorded as other assets. Expenses relating to the sale of the combination tax and revenues bonds in the enterprise fund are amortized over the life of the issue.

As part of the reconciliation and presentation at the government-wide level these costs (in the governmental funds) are adjusted and reflected similarly to proprietary funds.

Governmental Activities:		
Unamortized Bond Issuance Costs		1,175,899
Prepaid Expenses		10,030
Deposits		8,795
	Total $	1,194,724
Business Activities:		
Proprietary Fund:		
Enterprise Fund		
Unamortized Bond Issuance Costs		367,760
	Total $	367,760

9. RECLASSIFICATION

Certain September 30, 2004 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2005.

10. ADJUSTMENTS TO NET ASSETS AND FUND BALANCE

Prior period adjustments were made to the governmental activities financial statements to reflect corrections to the General Fund accounts receivable, accounts payable, due to governmental agencies and deferred revenues reported as restatement of beginning governmental fund balance and the beginning governmental activities net assets for 2004.

Accounts receivable for $ 98,917 for claim settlement $ (7,183), $ 46,085 to establish hot checks for County departments and the delinquent tax attorney $ 60,015. Accounts payable invoices $ 72,224 not presented for payment. Due to other governmental agencies $ (7,424) court cost was due to the State of Texas.

On June 2, 2003, the County had estimated $ 1,387,546 storm damage and received a portion of the insurance proceeds. Clean-up cost was incurred during the fiscal year and a small segment of the repairs were to commence February 2004. The roof repairs required additional competitive bidding processing and contractual agreements were finalized October 2004. The buildings interior repairs have not been release for competitive bids. The insurance proceeds were deferred until all repairs are finalized. All repairs require Commissioners' Court approval and the unexpended funds are reserved for construction cost. In September 2005, the final bids for repairs for the buildings were approved. Governmental Accounting Standards Board Statement No. 42 Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Proceeds were not implemented due to the temporary impairment. Expenditures were reported in the statement of activities and statement of revenues, expenses, and changes in fund net assets. Deferred revenue $ 974,274 for the June 2003 storm damage is from insurance proceeds for repairs to County property. The total effect to the general fund was an increase of $ 1,137,991 as of October 1, 2004.

The Hotel Motel Occupancy Tax special fund was adjusted $ 15,000 for accounts payable invoices not present for payments.

The District Attorney State Forfeiture special revenue fund was adjusted for accounts payable to the District Attorney State Seizure's fiduciary fund for $ (28,483).

Capital leases $ (126,553) was adjusted for the Headstart Program modular building $ (93,617) and the County $ (32 936) additions to the telephone system.

The Texas Water Development Board Loan series 2004A was adjusted a net balance $ (1,735) $(2,651) for interest income and $ 916 for issuance cost amortized to record assets and liabilities from governmental type activities to business type activities.

The total effect to governmental funds was an increase of $ 996,220 as of October 1, 2004.

Prior period adjustments was adjusted to the business type activities financial statements to reflect the Water Utility Fund assets and Texas Water Development Board Loan series 2004A liabilities reported as restatement of beginning enterprise fund balance and the beginning business type activities net assets for 2004.

Interest Income earned last year $ 2,651 was adjusted and the assets and liabilities for the Texas Water Development Board Loan series 2004A reported from governmental activities to business type activities.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FIANANCIAL STATEMENTS

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

The proprietary fund statement of net assets include a reconciliation between net asset – total enterprise fund and net assets of business-type activities as reported in the government-wide statements of net assets. The description of the sole elements of that reconciliation is "Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds." The details of the $ 36,652 difference are as fellows:

Internal receivable representing charges in excess of cost to business-type activities – prior years	$ 29,438
Internal receivable representing charges in excess of cost to business-type activities – current year	7,214
Net adjustment to increase net assets – total enterprise fund to arrive at net assets – business-type activities	$ 36,652

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. EXCESS EXPENDITURES OVER APPROPRIATIONS

An excess of expenditures / expenses over appropriations were incurred for the following governmental funds as of September 30, 2005:

Governmental Accounts	Appropriations	Expenses / Expenditures	Excesses
Special Revenue Funds			
Election Services Contract Fund	$	164,661	164,661
Proprietary Funds:			
Internal Service Funds:			
Webb County Employee Health Benefits Fund	6,019,949	7,556,205	1,536,256
Webb County Worker's Compensation Fund	1,296,138	3,068,725	1,772,587
Total	$ 7,316,087	$ 10,789,591	$ 3,473,504

The $ 164,661 excesses for the election services contract fund resulted from election fund having no budget according to the State's Election Code. The contractual revenues and fund balance absorbed the excess expenditures.

The $ 1,536,256 excess is for Webb County Employees Health Benefits increase to major medical and dental claims over the total original budget. The County commissioners approved a $2,128,725 transfer from the Webb County Workers Compensation Fund and $222,389 from the General Fund to absorb the excess expenses and tentative deficit fund balance before the transfers.

The $ 1,772,587 excess for the Webb County Workers Compensation resulted from a transfer out to the Webb County Health Benefits to cover the fund's deficit. Revenues and the fund balance absorbed the excess expenses.

B. DEFICIT FUND EQUITY

The Enterprise Fund - Webb County Water Utility had a deficit fund balance as of September 30, 2005:

The Enterprise Fund – Webb County Water Utility had an unreserved retained earning fund balance deficit of $ 36,414 which exists due to expenses exceeding revenues. The County conducted a water and sewer rate study by the NADBank in order to meet the fund's expenses, debt service requirements and the Texas Water Development Board's bond order covenants. The commissioners' court approved an $ 80,000 transfer from the General Fund for the current fiscal year and 2006 in lieu of the rate increase due to the construction phase of the regional water and wastewater plant. The construction phase is expected to end in 2006.

IV. DETAILED NOTES ON ALL FUNDS

A. CASH AND CASH EQUIVALENTS, INVESTMENTS, AND BANK OVERDRAFT

CASH - At September 30, 2005 the carrying amount of the County's deposits (including certificates of deposits of $ 232,897 and $ 25,266 money market accounts in the fiduciary funds) was $22,037,971 and the bank balance was $ 22,591,209. Of the bank amount, 100 percent was insured or collateralized with securities held by the County's agent in the County's name.

The State of Texas Public Funds Investment Act limits the types of authorized investments that the County may make. Legal collateral and investments are generally limited to direct obligations of the United States of America or guaranteed by governmental entities or its agencies and instrumentalities, certificate of deposit and repurchase agreements.

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

The County invests primarily in TexPool which is a public fund pool administered by the State Comptroller of Public Accounts. There is a twenty-four hour fund availability of these funds; therefore, the Texpool's investment of $ 38,547,567 is reported as cash equivalent. Texpool's net assets value is .99985% of the County's carrying value as of September 30, 2005. Accordingly, the fair valve of the position in TexPool is the same as the value of TexPool shares.

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

MBIA Texas Cooperative Liquid Assets Securities System (Texas CLASS) is also a public fund pool for the County permanent school fund. Texas CLASS establishes a trust so long as MBIA Municipal Investors Services Corporation is the Program Administrator organized and existing under the laws of State of Texas. The Board of Trustees shall conduct the Trustees activities, execute all documents and sue or be sue under either of the under the foregoing names. There is twenty-four hour fund availability of these funds; therefore, the Texas CLASS investment of $ 5,498,035 is also reported as cash equivalent. MBIA's net asset value is 1.0% of the County's carrying value as of September 30, 2005. The fair valve of the position in Texas CLASS is the same as the value of Texas CLASS shares.

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

	Primary Government		
Financial Statements	Governmental Activities	Business-type Activities	Fiduciary Funds
Cash on hand	$ 11,777	150	
Deposits	15,805,112		5,974,696
Money market accounts			25,266
Certificates of deposit			3,199,354
Texpool State Investment Pool	23,048,850	2,088,301	13,410,416
MBIA Investment Pool			5,498,035
Total Cash and Cash Equivalents	$ 38,865,739	2,088,451	28,107,767

Reconciliation of bank overdraft:

Per Fund Type		Negative Pooled Cash
Internal Service Funds		
BC/BS Group Health Insurance	$	29,170
Worker's Comp County Contribution		2,514
Total Bank Overdraft Balance	$	31,684

The Webb County Employees Health and the Webb County Workers Compensation Funds bank account had a negative cash balance as of September 30, 2005.

1. Investments

The County's investment policies are in accordance with the laws of the State of Texas. The policies identify authorized investments and investment terms, collateral requirements and safekeeping requirements for collateral.

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 market 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 manages its exposure to declines in fair values by limiting the weighted average days to maturity of its investment portfolio.

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

Investment Type		Fair Value	Weighted Average Days to Maturity
Money market accounts	$	25,266	Less then 90
Certificates of deposits		232.897	Less then 90
Certificates of deposits		2,966,457	Less then 365
Texpool Investment Pool		38,547,567	27 (1) 52 (2)
MBIA Investment Pool		5,498,035	39
Total	$	47,270,222	

(1) This weighted average maturity calculation uses the SEC Rule 2A-7 definition for stated maturity for any floating rate instrument held in the portfolio to determine the weighted maturity for the pool.

(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 pool.

3. Credit Risk

The County is authorized by statute and the investment policy to invest in obligations of, or guaranteed by the United States Government this includes "pass-through" mortgage-backed securities issued by such agencies or instrumentalities, with some exceptions listed in the investment policy. Fund may be invested in fully collateralized repurchase agreements if the repurchase agreement 1) has a defined termination date; 2) is secured by obligations described in the Public Funds Investment Act; 3) require the securities being purchased by the County to be pledged to the County, held in the County's name, and deposited at the time the investment is made with the County or with a third party selected and approved by the County.

4. Concentration of Credit

The County's investment policy provides that the investment pools authorized by the Public Funds Investment Act may constitute up to 100% of the portfolio. The County's policy limits the investment in commercial paper such as government sponsored securities to 75% of the portfolio. Authorized investment in repurchase agreements shall not constitute than 50% and certificates of deposit shall not constitute more than 20% of the portfolio. The County and District Clerk seven percent of certificates of deposits are mandates by the court orders.

5. Custodial Credit Risk

In accordance with state and County's investment policy, County investments are insured or registered, or securities held by the County or County's agent name of the County.

B. RECEIVABLES

Accounts, billings, and taxes receivables and related allowances are as follows:

Receivables	Governmental Activities	Business-type Activities
Tax Receivable - Delinquent	7,546,255	
Billings Receivable		241,616
Accounts Receivable	513,302	1,281
Fines Receivable	2,314,426	
Probation Fees Receivable	437,617	
Notes Receivable	83,267	
Accrued Interest Income	1,516	
Total Receivables	$ 10,896,383	$ 242,897

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

	Unavailable	Unearned
Properties taxes receivables – General Fund	6,729,338	
Properties taxes receivables – Road and Bridge Fund	213,002	
Properties taxes receivables – Debt Service Fund	1,160,461	
Grant drawdown prior to meeting all eligibility requirements		1,186,076
Total	$ 8,102,802	$ 1,186,076

C. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2005 was as follows:

	Beginning Balance 10/1/2004	Increases	Decreases	Ending Balance 9/30/2005
Governmental activities:				
Capital assets, not being depreciated:				
Land and improvements	$ 6,577,370	$	$	$ 6,577,370
Infrastructure in progress	19,746,139	13,207,532	1,008,520	31,945,151
Construction In progress	3,288,777	903,214	2,555,488	1,636,502
Total capital assets, not being depreciated	29,612,285	14,110,746	3,564,008	40,159,024
Capital assets, being depreciated:				
Infrastructure	51,902,378	1,089,487		52,991,866
Buildings	69,620,659	3,715,938		73,336,597
Furniture, fixtures, and equipment	25,609,960	1,577,218	367,475	26,819,703
Total capital assets, depreciated	147,132,997	6,382,644	367,475	153,148,165
Less accumulated depreciation for:				
Infrastructure	(39,266,734)	(663,365)		(39,930,099)
Buildings	(22,610,309)	(1,895,069)		(24,505,377)
Furniture, fixtures, and equipment	(19,807,524)	(1,953,709)	363,199	(21,398,034)
Total accumulated depreciation	(81,684,567)	(4,512,142)	363,199	(85,833,510)
Total capital assets, being depreciated, net	65,448,430	1,870,501	4,276	67,314,656
Governmental activities capital assets, net	$ 95,060,716	15,981,248	$ 3,568,284	$ 107,473,679

	Beginning Balance 10/1/2004	Increases	Decreases	Ending Balance 9/30/2005
Business-type activities:				
Capital assets, not being depreciated:				
Land and improvements	$ 216,295	$	$	$ 216,295
Infrastructure in progress	3,631,621	1,820,793		5,452,414
Total capital assets, not being depreciated	3,847,916	1,820,793		5,668,709
Capital assets, being depreciated:				
Infrastructure	405,135			405,135
Buildings	496,623			496,623
Furniture, fixtures, and equipment	378,885			378,885
Total capital assets, depreciated	1,280,643			1,280,643
Less accumulated depreciation for:				
Infrastructure	(30,749)	(10,573)		(41,322)
Buildings	(79,152)	(12,416)		(91,568)
Furniture, fixtures, and equipment	(353,429)	(19,194)		(372,623)
Total accumulated depreciation	(463,330)	(42,183)		(505,513)
Total capital assets, being depreciated, net	817,312	(42,183)		775,129
Business-type activities capital assets, net	$ 4,665,228	$ 1,778,610	$	$ 6,443,839

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

Governmental activities:	
General Government	$ 1,017,479
Public Safety	388,931
Justice System	553,307
Health and Human Service	242,760
Infrastructure and Environmental Services	1,557,100
Correction and Rehabilitation	396,458
Community and Economic Development	348,039
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	8,069
Total depreciation expense - governmental activities	$ 4,512,142
Business-type activities:	42,183
Total depreciation expense - Business-type activities	$ 42,183

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
Bank overdraft	$ 31,684	$
Accounts payable	6,395,787	64,741
Accrued wages	2,131,349	20,910
Other liabilities	1,477,242	11,106
Restitution payable	85,157	
Retainage payable	986,096	160,778
Customer deposits	892	41,991
Total Accounts Payable and Accrued Liabilities	$ 11,108,210	$ 299,527

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.

Individual interfund receivable and payable balances at September 30, 2005 were:

Primary Government	Interfund Receivables	Interfund Payables
Primary Government		
General Fund	$ 3,286,263	$ 341,982
Head Start Program	206,332	63
Nonmajor Governmental Funds	3,448,075	2,312,802
Governmental Funds Subtotals	6,940,670	2,654,847
Proprietary Funds		
Enterprise Fund	2,580,162	4,733,493
Internal Service Funds		
Employee Health Benefits	2,397,465	2,333,108
Workers Compensation Reserve		2,196,849
Internal Service Funds Subtotals	2,397,465	4,529,957
Total	$ 11,918,297	$ 11,918,297

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. During the fiscal year ended September 30, 2005, transfers were as follows:

Interfund transfers:

	Transfers In:					
Transfers Out:	General Fund	Nonmajor Governmental Funds	Water Utilities Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total
General Fund	$	447,487	80,000	222,389		749,876
Nonmajor Governmental Funds	612,000	3,589,454				4,201,454
Water Utility Enterprise Funds						
Internal Service Funds	790,000			2,128,725	150,000	3,068,725
Total	$ 1,402,000	4,036,941	80,000	2,351,114	150,000	8,020,054

The general fund transferred out $ 222,389 to the Webb County Employees' Health Benefit internal service fund to cover the fund's deficit. The County Commissioners' Court also approved the $2,128,725 transfer from the Worker's Compensation Reserve Fund to the Webb County Employees' Health Benefit internal service fund to cover the reminder fund's deficit

F. LEASES

The County entered into contractual lease agreements for equipment, heavy equipment, vehicles, and portable buildings for the General Fund, Road and Bridge Fund and the TJPC – Juvenile Justice Alternative Education Program. The leases met the criteria of a capital lease, in which the benefits and risks of ownership are essentially transferred to the lessee, the County. Upon entering into these capital leases, the County records capital outlay and other financing sources for governmental funds equal to the capitalization amounts of the equipment in the fund that accounts for the acquiring governmental funds. The County records the asset and the related liability for the enterprise fund.

The assets acquired through capital lease are as follows:

		Governmental Activities
Asset:		
Buildings	$	82,905
Equipment		3,099,266
Less: Accumulated Depreciation		(1,866,959)
Total	$	1,315,211

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, 2005, were as follows:

Year Ending September 30		Governmental Activities
2006	$	322,101
2007		89,597
2008		82,943
2009		62,979
2010		62,979
2011 – 2013		141,261
Total minimum lease payments		698,881
Less: amount representing interest		(85,647)
Present value of minimum lease payments	$	613,233

G. LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended September 30, 2005. The Certificates of Obligations, Limited Tax Refunding and Combination Tax, Revenue Certificate of Obligations, General Obligation Refunding, Limited Tax Refunding bonds, and LoanSTAR Loan pertain to governmental funds. The governmental debt is retired from Debt Service Fund revenues; primarily ad valorem taxes. The TWDB Water and Sewer DFUNDII Loan series 2000, a portion of the Certificates of Obligation non-refunded, series 1999 and 2000, Limited Tax Refunding Bonds, Series 2005 and TWDB EDAP Loan (series 2004 & series 2004A) are retired by the Webb County Water Utility self-supporting fees.

Long-term liabilities activity for the fiscal year ended September 30, 2005, was as follow:

	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Governmental Activities:						
Certificates of Obligations & Bonds						
Certificates of Obligations, Series 1996	7,500,000	180,000		85,000	95,000	95,000
General Obligations Refunding Bonds, Series 1998	8,020,000	7,610,000		70,000	7,540,000	75,000
Certificates of Obligations, Series 1999	13,664,700	11,541,20		9,145,287	2,395,963	553,980
Certificates of Obligations, Series 2000	5,995,000	5,599,047		4,168,522	1,430,525	153,820
Certificates of Obligations, Series 2001	7,000,000	6,690,000		115,000	6,575,000	130,000
Limited Tax Improvement Bonds, Series 2002	11,300,000	10,510,00		415,000	10,095,000	425,000
Certificates of Obligations, Series 2002	4,300,000	3,770,000		150,000	3,620,000	155,000
Limited Tax RefundingBonds, Series 2002	6,275,000	5,570,000		1,005,000	4,565,000	1,055,000
Limited Tax RefundingBonds, Series 2003	6,335,000	6,280,000		270,000	6,010,000	425,000
Certificates Of Obligation, Series 2003	10,000,000	9,620,000			9,620,000	60,000
Limited Tax RefundingBonds, Series 2005			12,716,562		12,716,562	34,944
	80,389,700	67,370,27	12,716,562	15,423,809	64,663,050	3,162,744
Bond premiums		145,454	776,633	53,438	868,649	
Bond discounts		(81,792)		(6,560)	(75,232)	
Less deferred amount on refundings		(271,805)	(703,825)	(73,816)	(901,814)	
Total Certificates of Obligations & Bonds	80,389,700	67,162,14	12,789,370	15,396,871	64,554,653	3,162,744
Loans						
LoanSTAR Revolving Loan Program	1,124,039	710,466		140,185	570,281	144,193
Total Loans	1,124,039	710,466		140,185	570,281	144,193
Lease Purchases						
Lease Purchases	2,129,724	1,044,150	126,553	491,083	679,620	296,812
Total Lease Purchases	2,129,724	1,044,150	126,553	491,083	679,620	296,812
Governmental activities long-term liabilities	83,643,463	68,916,70	12,915,923	16,028,139	65,804,554	3,603,749
Business-type Activities:						
Certificates of Obligations, Series 1999	1,135,300	958,750		759,713	199,037	46,020
Certificates of Obligations, Series 2000	1,800,000	1,680,953		1,251,478	429,475	46,180
Limited Tax RefundingBonds, Series 2005			2,058,438		2,058,438	5,056
	2,935,300	2,639,703	2,058,438	2,011,191	2,686,950	97,256
Bond premiums			117,392	4,271	113,121	
Less deferred amount on refunding			(231,370)	(8,419)	(222,951)	
Total Certificates of Obligations	2,935,300	2,639,703	1,944,460	2,007,044	2,577,119	97,256
Loans						
TWDB Water & Sewer DFUNDII, Series 2000	1,958,000	1,930,000		30,000	1,900,000	40,000
TWDB EDAP Loan, Series 2004		1,102,000			1,102,000	10,000
TWDB EDAP Loan, Series 2004A	588,000	588,000		10,000	578,000	10,000
Total Loans	2,546,000	3,620,000		40,000	3,580,000	60,000
Business-type Activity Long-term Liabilities	5,481,300	6,259,703	1,944,460	2,047,044	6,157,119	157,256

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, 2005.

	Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
PRIMARY GOVERNMENT:					
Governmental Activities					
Certificates of Obligations, Series 1996	courthouse restoration; land acquisition at 1100 Washington; remodeling of building at 1100 Washington; air conditioning equipment for the jail; juvenile detention facility; regional sewer plant land acquisition and professional services; gas depot and vehicle wash racks at road and bridge department; 911 program engineering services; IBM AS-400 upgrade for county networking; costs incurred in connection with issuance of the bonds	7,500,000	95,000	7.30%	98,468
General Obligation Refunding Bonds, Series 1998	refund a portion of the County's currently outstanding Certificates of Obligation, Series 1996; costs incurred in connection with issuance of the bonds	8,020,000	7,540,000	3.50%-4.45%	2,034,278
Certificates of Obligations, Series 1999	a new County administration building; a new courtroom for the 406th District Court; a chiller to serve County buildings; automobiles, trucks, and road equipment; computer and software equipment for County departments including Y2K compliance; and elevated storage tank in Rio Bravo; water transmission lines in the El Cenizo area; water utility equipment, including pumps and related equipment and buildings and improvements for the the County Water Utilities Department; vehicle maintenance equipment for County garages; and the payment of contractual obligations for professional services in connection with the above projects	13,664,700	2,395,965	5.00%-6.00%	715,416
Certificates of Obligations, Series 2000	completion of the new county administration building; purchase 7,084 square feet of land adjoining the administration building; construction of improvements to the Webb County Jail; improvements to the computer network; purchase of 2000 Hawk fire apparatus; construction of building modifications; road rehabilitation; right-of-way acquisition; construction of a water treatment plant, raw water delivery system, and raw water storage tank; purchase of vehicles, computers, laboratory equipment, backhoes, water and wastewater pumps, generators, and other equipment for water treatment plant and general county operations; and the payment of contractual obligations for professional services in connection with the above projects	5,995,000	1,860,000	4.55%-6.00%	707,595
Certificates of Obligations, Series 2001	acquisition and renovation of the land and buildings for the downtown Villa Antigua project; replacement or upgrade of the County's main computer system and purchase of additional computer equipment; acquisition of land and construction of the County's morgue; expansion or rehabilitation of existing County buildings; construction, renovation, and improvements to various County parks; right-of-way acquisition in the colonias area; construction of an	7,000,000	6,575,000	4.55%-5.73%	860,331

	international bridge; purchase of computers, printers, copiers, furniture, and vehicles for various County departments; and the payment of contractual obligations for professional services in connection with such projects			
Limited Tax Improvement Bonds, Series 2002	design, planning, acquisition, construction, capital outlay, and equipping of juvenile detention facility; and the payment of contractual obligations for professional services in connection with such project	11,300,000	10,095,000	3.00%-4.80%	850,900
Certificates of Obligations, Series 2002	design, planning, acquisition, construction, capital outlay, and equipping of community centers, other County buildings, improvements to the County parks, construction of bridges, acquisition of water supply and general equipment and other projects; and paying the costs of issuance thereof	4,300,000	3,620,000	3.00%-5.03%	305,919
Limited Tax Refunding Bonds, Series 2002	refund the outstanding obligations of the County listed on Schedule 1 hereto (the "Refunded Obligations") on February 15, 2003 on a current basis with a delivery date for the Refunding Bonds of November 21, 2002.	6,275,000	4,565,000	5.00%	1,260,750
Limited Tax Refunding Bonds, Series 2003	refund the outstanding obligations of the County on Schedule 1 hereto (the "Refunded Obligations") on March 1, 2004.	6,335,000	6,010,000	2.50%-3.00%	948,600
LoanStar Loan	Revenues are from the State Energy Conservation Office in the form of a loan. Funds are to be used for the energy conservation retrofit measures of the Law Enforcement Center and the Justice Center.	1,197,256	570,281	4.04%	165,134
Certificates Of Obligations, Series 2003	for the design, planning, acquisition, construction, and equipping of golf course improvements; purchase and renovation of the site and building called "Tex-Mex" building at 1202 Washington Street; sites for and construction of ionization towers and monitoring station for rain enhancement; construction, renovation, equipment, and improvement to various County parks and community centers; right-of-way acquisition and road improvements in the colonias areas; construction of an international bridge; acquisition of a secondary County water source; purchase computers, copiers, fax machines, furniture, vehicles, heavy equipment and other equipment for the County courts, the Sheriff's department, and other various County departments; Casa Blanca Lake rehabilitation; development of recreational facilities through interlocal agreements with LISD, UISD, and City of Laredo; development of the North Shiloh Community Center in Precinct 3 of the County; land acquisition and developments and/or rehabilitation of the recreational and community centers in the Rio Bravo and El Cenizo areas of Southern Webb County; improvements to County property used for recreational purposed in the area known as "LIFE Downs"; and the payment of contractual obligations for professional services in connection with such projects	10,000,000	9,620,000	2.50%-5.00%	1,158,956
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	12,716,562	3.00%-5.00%	1,617,099
Total Governmental Activities		94,303,518	65,662,808		

	Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Annual Debt Service
Business-Type Activities					
Certificates of Obligations, Series 1999	completion of the new county administration building; elevated water tank; capital outlay; and the payment of contractual obligations for professional services in connection with the above projects	1,135,300	199,038	5.00%-6.00%	94,199
Certificates of Obligations, Series 2000	financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds	1,800,000	429,475	4.55%-6.00%	231,518
TWDB DFUND II Loan	financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds	1,958,000	1,900,000	5.59%	207,915
TWDB EDAP Loan Series 2004	design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo	1,102,000	1,102,000	2.75%-5.60%	104,408
TWDB EDAP Loan Series 2004A	design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo	588,000	578,000	3.33%-5.93%	55,696
Limited Tax Refunding Bonds, Series 2005	refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds	2,058,438	2,058,438	3.00%-5.00%	314,750
Total Business-Type Activities		8,641,738	6,266,951		

Governmental Activities:

Fiscal Year	Certificates of Obligations & Bonds Total for all Series			LoanSTAR Loan			Contract Payable (Lease Obligation)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2006	3,162,744	3,530,017	6,692,761	144,193	20,941	165,134	296,812	25,289	322,101
2007	3,359,930	3,378,402	6,738,332	150,107	15,027	165,134	71,475	18,122	89,597
2008	3,694,173	3,215,849	6,910,022	156,264	8,870	165,134	68,602	14,340	82,943
2009	4,052,415	3,037,143	7,089,558	121,389	2,460	123,849	51,753	11,226	62,979
2010	3,892,647	2,405,977	6,298,624				54,506	8,473	62,979
2011	4,243,356	2,019,426	6,262,781				57,411	5,568	62,979
2012	4,275,079	1,867,563	6,142,642				60,477	2,502	62,979
2013	4,478,477	1,681,640	6,160,117				15,176	127	15,303
2014	4,727,771	1,480,114	6,207,886						
2015	5,042,817	1,261,433	6,304,250						
2016	3,434,455	1,067,354	4,501,809						
2017	3,595,608	904,386	4,499,994						
2018	3,764,167	731,697	4,495,864						
2019	3,946,858	548,900	4,495,758						
2020	3,362,558	366,649	3,729,207						
2021	2,485,000	221,690	2,706,690						
2022	2,015,000	108,844	2,123,844						
2023	1,130,000	28,956	1,158,956						
2024									
Total Debt	64,663,054	27,856,041	92,519,095	571,953	47,298	619,251	676,212	85,647	761,860

Business-Type Activities:

Fiscal Year	Certificates of Obligations, Total for all Series			TWDB EDAP Loan Series 2004			TWDB EDAP Loan Series 2004A		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2006	97,256	225,352	322,608	10,000	53,713	63,713	10,000	30,507	40,507
2007	115,072	221,820	336,892	25,000	53,181	78,181	15,000	30,031	45,031
2008	130,828	216,968	347,796	25,000	52,356	77,356	15,000	29,419	44,419
2009	147,587	211,473	359,060	50,000	50,988	100,988	15,000	28,770	43,770
2010	272,353	172,185	444,538	50,000	49,038	99,038	25,000	27,859	52,859
2011	221,644	93,105	314,750	55,000	46,843	101,843	25,000	26,682	51,682
2012	119,921	69,212	189,133	55,000	44,450	99,450	30,000	25,353	55,353
2013	141,523	66,358	207,881	55,000	41,989	96,989	30,000	23,874	53,874
2014	152,229	59,613	211,841	60,000	39,343	99,343	30,000	22,365	52,365
2015	172,183	52,951	225,134	60,000	36,508	96,508	35,000	20,696	55,696
2016	200,545	45,455	246,000	65,000	33,459	98,459	35,000	18,857	53,857
2017	214,392	35,442	249,834	65,000	30,193	95,193	35,000	16,974	51,974
2018	225,833	24,443	250,276	75,000	26,585	101,585	35,000	15,056	50,056
2019	233,142	12,803	245,945	80,000	22,535	102,535	40,000	12,962	52,962
2020	242,442	6,061	248,503	85,000	18,161	103,161	40,000	10,690	50,690
2021				91,000	13,408	104,408	40,000	8,388	48,388
2022				96,000	8,264	104,264	41,000	6,037	47,037
2023				100,000	2,800	102,800	41,000	3,637	44,637
2024							41,000	1,216	42,216
Total Debt	2,686,951	1,513,240	4,200,191	1,102,000	623,811	1,725,811	578,000	359,375	937,375

Fiscal Year	TWDB DFUNDII Loan		
	Principal	Interest	Total
2006	40,000	104,410	144,410
2007	50,000	102,203	152,203
2008	70,000	99,198	169,198
2009	90,000	95,113	185,113
2010	100,000	90,170	190,170
2011	110,000	84,603	194,603
2012	120,000	78,390	198,390
2013	130,000	71,545	201,545
2014	140,000	64,085	204,085
2015	150,000	56,000	206,000
2016	160,000	47,280	207,280
2017	170,000	37,915	207,915
2018	180,000	27,895	207,895
2019	190,000	17,210	207,210
2020	200,000	5,850	205,850
Total Debt	1,900,000	981,867	2,881,867

Governmental Activities:

Fiscal Year	Certificates of Obligations, Series 1996			General Obligation Refunding Bonds, Series 1998			Certificates of Obligations, Series 1999		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2006	95,000	3,468	98,468	75,000	323,728	398,728	553,980	579,974	1,133,954
2007				175,000	318,478	493,478	586,296	545,766	1,132,062
2008				185,000	310,918	495,918	613,995	509,757	1,123,752
2009				190,000	303,043	493,043	641,694	472,488	1,114,182
2010				905,000	280,048	1,185,048			
2011				945,000	241,198	1,186,198			
2012				985,000	200,421	1,185,421			
2013				1,025,000	157,453	1,182,453			
2014				1,065,000	111,985	1,176,985			
2015				1,990,000	44,278	2,034,278			
Total	95,000	3,468	98,468	7,540,000	2,291,550	9,831,550	2,395,965	2,107,985	4,503,950

Fiscal Year	Certificates of Obligations, Series 2000			Certificates of Obligations, Series 2001			Limited Tax Improvement Bonds, Series 2002		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2006	153,820	295,417	449,237	130,000	314,115	444,115	425,000	421,788	846,788
2007	203,812	286,515	490,327	135,000	304,840	439,840	440,000	406,650	846,650
2008	246,112	275,267	521,379	160,000	294,515	454,515	460,000	390,900	850,900
2009	296,104	261,563	557,667	180,000	282,615	462,615	475,000	374,538	849,538
2010	530,679	240,480	771,159	215,000	272,015	487,015	490,000	357,405	847,405
2011				230,000	263,058	493,058	510,000	339,023	849,023
2012				615,000	245,331	860,331	530,000	319,390	849,390
2013				570,000	219,865	789,865	550,000	298,320	848,320
2014				575,000	194,674	769,674	575,000	275,461	850,461
2015				440,000	171,870	611,870	600,000	250,851	850,851
2016				495,000	150,351	645,351	625,000	224,429	849,429
2017				510,000	126,730	636,730	650,000	196,133	846,133
2018				535,000	101,644	636,644	685,000	165,753	850,753
2019				580,000	74,460	654,460	715,000	133,374	848,374
2020				595,000	45,375	640,375	750,000	98,750	848,750
2021				610,000	15,250	625,250	785,000	61,125	846,125
2022							830,000	20,750	850,750
Total	1,430,527	1,359,242	2,789,769	6,575,000	3,076,708	9,651,708	10,095,000	4,334,640	14,429,640

Fiscal Year	Certificates of Obligations, Series 2002			Limited Tax Refunding Bonds, Series 2002			Limited Tax Refunding Bonds, Series 2003		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2006	155,000	150,725	305,725	1,055,000	201,875	1,256,875	425,000	203,350	628,350
2007	160,000	145,213	305,213	1,110,000	147,750	1,257,750	425,000	192,725	617,725
2008	165,000	139,525	304,525	1,170,000	90,750	1,260,750	435,000	180,888	615,888
2009	170,000	133,663	303,663	1,230,000	30,750	1,260,750	450,000	167,613	617,613
2010	175,000	127,538	302,538				790,000	147,531	937,531
2011	185,000	120,919	305,919				820,000	119,338	939,338
2012	190,000	113,840	303,840				850,000	88,538	938,538
2013	195,000	106,330	301,330				885,000	54,900	939,900
2014	205,000	98,202	303,202				930,000	18,600	948,600
2015	215,000	89,405	304,405						
2016	225,000	79,914	304,914						
2017	235,000	69,705	304,705						
2018	245,000	58,783	303,783						
2019	255,000	47,219	302,219						
2020	270,000	34,810	304,810						
2021	280,000	21,540	301,540						
2022	295,000	7,375	302,375						
Total	3,620,000	1,544,706	5,164,706	4,565,000	471,125	5,036,125	6,010,000	1,173,483	7,183,483

Fiscal Year	Certificates of Obligations, Series 2003			Limited Tax Refunding Bonds, Series 2005			LoanSTAR Loan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2006	60,000	424,035	484,035	34,944	611,542	646,486	144,193	20,941	165,134
2007	90,000	422,104	512,104	34,822	608,361	643,183	150,107	15,027	165,134
2008	220,000	417,760	637,760	39,066	605,569	644,635	156,264	8,870	165,134
2009	385,000	408,341	793,341	34,617	602,529	637,146	121,389	2,460	123,849
2010	130,000	399,810	529,810	656,968	581,150	1,238,118			
2011	260,000	392,595	652,595	1,293,356	543,295	1,836,650			
2012	210,000	383,455	593,455	895,079	516,588	1,411,667			
2013	250,000	374,255	624,255	1,003,477	470,517	1,473,994			
2014	310,000	363,055	673,055	1,067,771	418,137	1,485,909			
2015	625,000	344,355	969,355	1,172,817	360,674	1,533,491			
2016	780,000	315,865	1,095,865	1,309,455	296,795	1,606,250			
2017	815,000	282,760	1,097,760	1,385,608	229,058	1,614,666			
2018	840,000	247,585	1,087,585	1,459,167	157,932	1,617,099			
2019	875,000	210,275	1,085,275	1,521,858	83,572	1,605,430			
2020	940,000	167,525	1,107,525	807,558	20,189	827,747			
2021	810,000	123,775	933,775						
2022	890,000	80,719	970,719						
2023	1,130,000	28,956	1,158,956						
Total	9,620,000	5,387,225	15,007,225	12,716,562	6,105,909	18,822,471	571,953	47,298	619,251

Fiscal Year	Summary Certificates of Obligations, All Series		
	Principal	Interest	Total
2006	97,256	225,352	322,608
2007	115,072	221,820	336,892
2008	130,828	216,968	347,796
2009	147,587	211,473	359,060
2010	272,353	172,185	444,538
2011	221,644	93,105	314,750
2012	119,921	69,212	189,133
2013	141,523	66,358	207,881
2014	152,229	59,613	211,841
2015	172,183	52,951	225,134
2016	200,545	45,455	246,000
2017	214,392	35,442	249,834
2018	225,833	24,443	250,276
2019	233,142	12,803	245,945
2020	242,442	6,061	248,503
2021	-	-	-
2022	-	-	-
Total	2,686,951	1,513,240	4,200,191

Business-Type Activities:

Fiscal Year	Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000			TWDB EDAP Loan Series 2004		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2006	46,020	48,179	94,199	46,180	88,690	134,870	10,000	53,713	63,713
2007	48,705	45,338	94,043	61,189	86,018	147,207	25,000	53,181	78,181
2008	51,006	42,346	93,352	73,888	82,641	156,529	25,000	52,356	77,356
2009	53,307	39,250	92,557	88,897	78,527	167,424	50,000	50,988	100,988
2010				159,321	72,197	231,518	50,000	49,038	99,038
2011							55,000	46,843	101,843
2012							55,000	44,450	99,450
2013							55,000	41,989	96,989
2014							60,000	39,343	99,343
2015							60,000	36,508	96,508
2016							65,000	33,459	98,459
2017							65,000	30,193	95,193
2018							75,000	26,585	101,585
2019							80,000	22,535	102,535
2020							85,000	18,161	103,161
2021							91,000	13,408	104,408
2022							96,000	8,264	104,264
2023							100,000	2,800	102,800
Total	199,038	175,113	374,151	429,475	408,073	837,548	1,102,000	623,811	1,725,811

Fiscal Year	TWDB EDAP Loan Series 2004A			Limited Tax Refunding Bonds, Series 2005			TWDB DFUNDII Loan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2006	10,000	30,507	40,507	5,056	88,483	93,539	40,000	104,410	144,410
2007	15,000	30,031	45,031	5,178	90,464	95,642	50,000	102,203	152,203
2008	15,000	29,419	44,419	5,934	91,981	97,915	70,000	99,198	169,198
2009	15,000	28,770	43,770	5,383	93,696	99,079	90,000	95,113	185,113
2010	25,000	27,859	52,859	113,032	99,988	213,020	100,000	90,170	190,170
2011	25,000	26,682	51,682	221,644	93,105	314,750	110,000	84,603	194,603
2012	30,000	25,353	55,353	119,921	69,212	189,133	120,000	78,390	198,390
2013	30,000	23,874	53,874	141,523	66,358	207,881	130,000	71,545	201,545
2014	30,000	22,365	52,365	152,229	59,613	211,841	140,000	64,085	204,085
2015	35,000	20,696	55,696	172,183	52,951	225,134	150,000	56,000	206,000
2016	35,000	18,857	53,857	200,545	45,455	246,000	160,000	47,280	207,280
2017	35,000	16,974	51,974	214,392	35,442	249,834	170,000	37,915	207,915
2018	35,000	15,056	50,056	225,833	24,443	250,276	180,000	27,895	207,895
2019	40,000	12,962	52,962	233,142	12,803	245,945	190,000	17,210	207,210
2020	40,000	10,690	50,690	242,442	6,061	248,503	200,000	5,850	205,850
2021	40,000	8,388	48,388						
2022	41,000	6,037	47,037						
2023	41,000	3,637	44,637						
2024	41,000	1,216	42,216						
Total	578,000	359,375	937,375	2,058,438	930,054	2,988,492	1,900,000	981,867	2,881,867

H. REFUNDING

The County issued $ 14,775,000 in limited tax refunding bonds; series 2005 to provide resources to purchase State and local government securities that were places in an irrevocable trust for the purpose of generating resources for all future debt service payments of $ 9,335,000 Certificates of Obligations, Series 1999 and $ 5,270,000 Certificates of Obligations, Series 2000, the refunded bonds. As a result the refunded bonds are considered defeased and the liability has been removed from the governmental and business type activities column of the statement of net assets. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $ 935,195. This difference, reported in the accompanying financial statements as deduction from bonds payable, is being charged to operations through the year 2020 using the effective interest method. The County completed the advance refunding to reduce its total debt service payments over the next fifteen years by $ 711,657 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of $528,029.

I. BONDS DEFEASED - PRIOR YEARS DEFEASANCE OF DEBT

During 1998, the County defeased $ 7,030,000 of its Certificates of Obligation, Series 1996 by issuing $ 8,020,000 General Obligation Refunding Bonds and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds are scheduled to mature February 1, 2007 through February 1, 2015. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2005, the amount of Certificates of Obligation Series 1996 that are outstanding but considered defeased is $ 7,030,000. The scheduled bond payment for February 1, 2007 is $ 100,000.

J. CONDUIT DEBT

Certificates of Participation, Series 1997

The PBCF Webb Texas, Inc. (Lessor) is a Texas Corporation organized and existing under the laws of the State of Texas. The Lessor by proper corporate action duly authorized the execution and delivery of and the due performance of lease purchase agreement with Webb County, Texas ("Lessee").

The sale of July 15, 1997 $1,530,000 Certificates of Participation, Series 1997 (the "1997 Certificates") evidencing interests of the owners thereof in certain obligations of Webb County, Texas due under its lease purchase agreement with PBCF Webb Texas, Inc. The 1997 Certificates represent proportionate interests in the basis rent payable by Webb County, Texas.

The project consist of approximately .95-acre tract, and approximately 15,000 square feet Restitution/Court Residential Treatment facility, including sleeping quarters, laundry facilities, dining facilities, kitchen, educational classrooms, administrative space, parking areas and recreational areas.

The outstanding balance of the 1997 Certificates is $ 1,335,000 as of September 30, 2005.

Neither the lease, the County's obligation to pay basic rent nor the 1997 certificates are general obligations of the County. The County's obligation to make basic rent payments and any other obligation of the County under the lease are subject to and dependent upon yearly appropriations being made by the County for such purpose. However, the County is not legally required to appropriate or otherwise provide monies for this purpose.

The Webb County Court Residential Treatment Center program was not funded by the State of Texas beyond August 31, 2003. This program was being housed in the facilities described above, and its funding included an amount that was used by the County to make rent payments to the PBCF, which in turn used the funds to make the debt payments on the Certificates of Participation, Series 1997 described above. Upon termination of State funding, the Court Residential Treatment Center ceased to operate. Consequently, the County authorized appropriations in the 2004-2005 annual's budget to provide for the rent payments for that fiscal year.

Certificates of Participation, Series 1997A (Sale During Fiscal Year and Defeasance Date of Record December 28, 1998)

The Webb County Correctional Center Public Facility Corporation is a newly-formed nonprofit corporation created by the County in accordance with Article 717s, Vernon's Texas Civil Statutes, as amended ("Article 717s'") for the purpose of assisting the County with the financing, refinancing, or providing for public facilities for the County.

The Webb County Correctional Center Public Facility Corporation has the broadest possible powers to finance the acquisition of county obligations issued or incurred in accordance with the existing law, and to provide for the acquisition, construction, rehabilitation, renovation, repair, equipping, furnishing, and placement in service of public facilities of the County under Article 717s. All powers of the Corporation are vested in a Board of Directors, each of who is a member of the Commissioners Court.

The sale of the October 1, 1997 $ 22,470,000 Certificates of Participation Series 1997A (the "1997A Certificates"), evidencing proportionate interests of the owners thereof in a Lease Agreement with option to purchase with Webb County, Texas as Lessee. The Lessor will transfer its rights and interest in, and duties and obligations regarding the project including the title to the real property portion of the project to the Corporation, subject to the mortgage and assignments made to the Trustee for the benefit of the Certificate owners. The outstanding balance of the 1997A Certificates is $ 19,500,000 as of September 30, 2005.

The new Webb County Correctional Center consists of 98,000 square feet which will include a 500-bed multi-classification detention center with all necessary ancillary spaces, including education building, guard towers, segregated recreation yard, kitchen, program space medical facilities, wastewater treatment plant and associated utilities. There will be 150 single cells, 96 double cells, 19 eight-bed dormitories and 1 six-bed dormitory.

On December 29, 1998 a closing memorandum by bond counsel and the revised purchase structure for request for Repurchase Agreement and Defeasance Escrow CCA PRT broker, the County entered into an incarceration agreement with CCA PRT. This transaction provides for the defeasance of the Webb County Correctional Public Facility Corporation $ 22,470,000 1997A Certificates. The Verification Agent of record provided a Defeasance Verification Report for the mathematical accuracy on the transaction. The transfer of ownership will occur in October 1, 2007 to CCA PRT, the purchaser. In the meantime, the County will have entered into a sublease agreement with CCA PRT providing incarceration agreements for County inmates.

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 2004 was $ 8,718,453,508 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 2004, and designation of tax rates are as follows for fiscal 2005:

		Taxable Value	Tax Rate Per $100 of Taxable Value
General Fund:	$	8,718,453,508	0.363886
Special Revenue Fund: Road and Bridge Maintenance	$	8,718,227,472	0.005942
Debt Service Fund:	$	8,718,453,508	0.068095
Total Tax Rate			**0.437923**

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

The County is permitted to levy taxes up to $.80 per $100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt and an additional $.15 per $100 of assessed valuation for maintenance of public roads and bridges.

The County thus has legal margins of $.369895 and $.142182 respectively, per $100 valuation and could levy approximately $ 30,891,897 and $ 12,158,643 in additional taxes for those purposes before that exceeds the tax rate calculated in accordance with the Texas Property Tax Code by more than 3% without holding a public hearing. The Property Tax Code subjects an increase in the effective tax rate to a referendum election when the increase in the effective tax rate is 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, 2005, the statutory limit of the County was approximately $ 2,244,316,111 providing a legal debt margin of $ 2,179,709,021.

C. COMPENSATED ABSENCES

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

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

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

	Balance Outstanding October 1, 2004	Earned	Taken/ Paid	Balance Outstanding September 30, 2005	Amount Due Within One Year
Governmental Activities	2,082,507	1,751,628	1,720,339	2,113,796	1,104,860
Business-type Activities	42,031	18,382	19,716	40,697	14,473
Total Primary Government	2,124,538	1,770,010	1,740,055	2,154,493	1,119,333

D. RETIREMENT PLAN

1. PLAN DESCRIPTION

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 559 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768.

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

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

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

2. FUNDING POLICY

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

The employer contributed using the actuarially determined rate of 7.49% for the months of the accounting year in 2004, and 7.07% for the months of the accounting year in 2005.

The contribution rate payable by the employee members for calendar year 2004 is the rate of 6% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

3. ANNUAL PENSION COST

For the 2005 fiscal year, the County's annual pension cost was equal to the County's required contributions. The employers are required to contribute at an actuarially determined rate; the current required contribution is $ 3,018,999.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the Governmental Accounting Standards Board Statement Number 27 "Accounting for Pension by State and Local Governmental Employers" parameters based on the actuarial valuations as of December 31, 2002 and December 31, 2003, the basis for determining the contribution rates for calendar years 2003 and 2004. The December 31, 2004 actuarial valuation is the most recent valuation.

Actuarial Valuation Methods and Assumptions			
Actuarial Valuation Date	12/31/2002	12/31/2003	12/31/2004
Actuarial Cost Method	entry age	entry age	entry age
Amortization Method	level percentage of payroll, opened	level percentage of payroll, opened	level percentage of payroll, opened
Amortization Period in Years	20.0	20.0	20.0
Asset Valuation Method	long-term appreciation with adjustment	long-term appreciation with adjustment	long-term appreciation with adjustment
Actuarial Assumptions:			
Investment Return (1)	8.00%	8.00%	8.00%
Projected Salary Increases (1)	5.5%	5.5%	5.5%
Inflation	3.5%	3.5%	3.5%
Cost-Of-Living Adjustments	0.0%	0.0%	0.0%
(1) Includes inflation at the stated rate			

Trend Information			
Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2002	2,827,957	100%	- 0 -
2003	3,015,154	100%	- 0 -
2004	3,018,999	100%	- 0 -

Schedule Funding Progress						
Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UALL)	(a/b) Funded Ratio	(c) Annual Covered Payroll (1)	((b-a)/c) UAAL as a Percentage of Covered Payroll
2002	53,575,361	59,754,394	6,179,033	89.66%	35,507,037	17.40%
2003	61,170,816	65,788,256	4,617,441	92.98%	38,726,678	11.92%
2004	67,619,064	72,608,411	4,989,347	93.13%	40,618,825	12.28%

4. TRANSITION DISCLOSURE

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at transition to that statement effective at the beginning of the accounting year, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid.

There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

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.

During the fiscal year ended September 30, 1998, the County exercised its option and transferred the assets of the deferred compensation plan created under Internal Revenue Code Section 457 to a trust held for the exclusive benefit of the participating employees and not accessible by the County or its creditors. For this reason and as required by Government Accounting Standard Board (GASB) Statement number 32, "Deferred Compensation Plans Under Internal Revenue Code Section 457", the County is not including the activity related to the deferred compensation plan in its financial statements.

The implementation of GASB Statement 32 did not have an effect on the financial statements of the County, which would require an adjustment to the equity section of the County in order to comply with Generally Accepted Accounting Principles.

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. In 1992, a 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 for employees up to $50,000 per employee per year.

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 year by category. The County purchases commercial insurance for claims in excess of coverage provided by each Fund and for all other risks of loss. Settled claims resulting from general liability exposure have not exceeded this commercial coverage in any of the past ten fiscal years. As of September 30, 2005 the claims liability of $ 903,808 and $ 95,920 are reported in the internal service funds. Changes in the respective funds claims liability amount for 1996 through 2005 fiscal years were:

Webb County Employees' Health Benefits Fund

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1996	569,189	1,652,880	(1,912,643)	309,426
1997	309,426	3,612,896	(3,575,115)	347,207
1998	347,207	3,693,971	(3,643,327)	397,851
1999	397,851	3,645,681	(3,712,874)	330,658
2000	330,658	4,073,510	(4,042,243)	361,925
2001	361,925	3,903,435	(3,914,680)	350,680
2002	350,680	3,986,143	(3,815,008)	521,815
2003	521,815	4,972,824	(5,081,217)	413,422
2004	413,422	6,265,616	(6,169,408)	509,630
2005	509,630	6,898,030	(6,503,852)	903,808

Webb County Workers' Compensation Reserve Fund

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1996	82,611	721,747	(291,099)	513,259
1997	513,259	488,936	(488,936)	513,259

1998	418,496	208,678	(138,360)	488,814
1999	488,814	(268,981)	(202,854)	16,979
2000	16,979	612,703	(573,828)	55,854
2001	55,854	750,234	(737,226)	68,862
2002	68,962	646,695	(601,534)	114,123
2003	114,023	234,081	(316,298)	31,806
2004	31,806	1,021,409	(981,155)	72,060
2005	72,060	190,984	(263,472)	95,920

The Long-term risk 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. Changes in the respective funds reserve amount in the fiscal year were as follows:

Webb County Employees' Health Benefits Fund

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1997	- 0 -	510,540	- 0 -	510,540
1998	510,540	82,870	- 0 -	593,410
1999	593,410	22,282	- 0 -	615,692
2000	615,692	- 0 -	- 0 -	615,692
2001	615,692	- 0 -	- 0 -	615,692
2002	615,692	- 0 -	- 0 -	615,692
2003	615,692	- 0 -	- 0 -	615,692
2004	615,692	- 0 -	- 0 -	615,692
2005	615,692	- 0 -	- 0 -	615,692

Webb County Workers' Compensation Reserve Fund

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1997	- 0 -	183,176	- 0 -	183,176
1998	183,176	(25,677)	- 0 -	157,499
1999	157,499	59,661	- 0 -	217,160
2000	217,160	254,049	- 0 -	471,209
2001	471,209	258,272	- 0 -	729,481
2002	729,481	15,409	- 0 -	744,890
2003	744,890	(158,358)	- 0 -	586,532
2004	586,532	455,442	- 0 -	1,041,974
2005	1,041,974	(360,302)		681,672

In addition to the mentioned claims and judgments liabilities, if the County would cancel its health insurance policy it would be liable an estimated $ 923,895. This amount includes $ -0- in administration fees and $ 923,895 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.

G. COMMITMENTS AND CONTINGENCIES

The County has several purchase commitments outstanding at September 30, 2005. These commitments are as follows:

General Fund	$	22,473
Special Revenue Funds		21,937
Capital Projects Funds		- 0 -
Total	**$**	**44,410**

The County is subject to various litigation and claims (some of which are for substantial amounts) 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.

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. If the grantor agencies determine such programs were not operated in accordance with the related laws and regulations the County could be required to refund assistance received for such ineligible expenditures. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time, although the County expects such amount, if any, to be immaterial.

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.

There is not estimated arbitrage rebate liability required for the County as of September 30, 2005.

H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCE

Program or Source	CFDA Contract Number	Total Grant or Entitlement
State of Texas, 77th Regular Legislature's Session		
Texas Task Force on Indigent Defense - Formula Grant		95,113
Texas Department of Family and Protective Services		
Title IV-E County Legal Services To Foster Care Children	2003113071	65,000
Texas Department of Family and Protective Services		
Title IV Child Welfare Services Contract	2003113070	10,000

Texas Task Force on Indigent Formula Grant

The purpose of this grant is to assist the County in the implementation of the provisions of the Fair Defense Act and the improvement of the indigent criminal defense services. The grant revenue earned though the fiscal year was $ 107,458.

Texas Department of Family and Protective Services Title IV-E County Legal Services to Foster Care for Children

The purpose of this grant is to provide fair, adequate, and expeditious judicial determinations regarding children eligible for services under subtitle IV-E of the Social Security Act, including the training of county staff in areas necessary for the administration of this portion of the state IV-E plan. The grant revenue earned through the fiscal year was $ 110,610.

Title IV Child Welfare Service Contract

The purpose of this grant is to provide financial assistance for foster care maintenance payments, administrative, and training expenses related to foster care and adoption. The grant revenue earned through the fiscal year was $14,709.

I. OTHER POST RETIREMENT HEALTH CARE BENEFITS

In addition to pension benefits described in Note K, the County, as required by the Consolidated Omnibus Budget Reconciliation Act (C.O.B.R.A.), provides the option of post-employment health care coverage to all retired and terminated employees less than sixty-five years old with 100% of the premium paid by the employee.

There is no liability to the County associated with post-employment benefits provided unless the County fails to notify the eligible employee of said benefit by mail. Retired and/or terminated employees more than sixty-five years old are eligible for Medicare and do not qualify for benefits under C.O.B.R.A. The premiums collected and paid from ex-employees are accounted for through the Employees Health Benefit Fund.

The County established in January 2003 an Employees Retirees Insurance Fund for health insurance and funded the first year from an internal fund transfer. Employees who meet one of the following are eligible to participate in the retirement health insurance program:

1. Must not have already retired from the County nor have already been enrolled or received benefits under this plan.
2. Must have four years of continuous employment with the County prior to retirement; and
3. Must be covered as an active employee under the County health insurance plan at the time of retirement; and
4. The employee must meet one of the following additional criteria:
    a. Age 59 plus 8 years of County employment, or
    b. Obtain rule of 75, based on government employment with the State of Texas, a Texas County, or a Texas City of which a minimum of six years of employment must be with the County,
    c. Twenty years of employment with The County.

Cost to retirees younger than 59 years of age up to the age of 64 is $100 per-month and cost for dependent coverage is $200. The retiree's cost at age 65 (silver choice) is 100% less $ 100 county contribution and 100% cost of coverage. As of September 30, 2005 there are 23 in the group and 7 in the silver choice plan.

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Webb County, Texas
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For Year Ended September 30, 2005

	Budgeted Amounts		Actual Amounts,	Variance with Final Budget Positive
	Original	Final	Budgetary Basis	(Negative)
REVENUES				
Property Taxes	$ 32,541,190	32,541,190	32,182,137	(359,053)
Sales and Miscellaneous Taxes	10,165,000	10,165,000	10,975,780	810,780
Fines and Forfeits	325,975	325,975	292,607	(33,368)
Intergovernmental	3,350,467	3,350,467	2,118,913	(1,231,554)
Charges for Services	3,127,605	3,127,605	2,974,799	(152,807)
Investments Earnings	335,438	335,438	566,093	230,655
Miscellaneous	454,164	454,164	331,563	(122,601)
Total Revenues	$ 50,299,839	50,299,839	49,441,891	(857,948)
EXPENDITURES				
Current:				
General Government	$ 13,473,887	13,184,625	12,927,092	257,533
Public Safety	6,931,598	6,857,241	6,849,029	8,212
Justice System	15,996,666	15,581,506	15,324,329	257,177
Health And Human Services	4,269,522	4,203,852	3,815,029	388,823
Infrastructure And Environmental Services	148,255	148,255	142,581	5,674
Corrections and Rehabilitation	9,449,022	9,986,717	9,964,062	22,655
Community and Economic Development	904,119	988,484	976,688	11,796
Total Expenditures	$ 51,173,069	50,950,680	49,998,810	951,870
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(873,230)	(650,841)	(556,919)	93,922
Other Financing Sources (Uses):				
Operating Transfers In	$ 1,402,000	1,402,000	1,402,000	
Operating Transfers Out	(527,487)	(749,876)	(749,876)	
Total Other Financing Sources (Uses)	$ 874,513	652,124	652,124	
Special Item:				
Proceeds from Sale of Capital Assets	5,000	5,000	45,275	40,275
Net change in fund balances	$ 6,283	6,283	140,480	134,197
Fund Balances - Beginning, Restated			9,962,036	
Fund Balances - Ending			$ 10,102,516	

Webb County, Texas
Required Supplementary Information
Budgetary Comparison Schedule
Head Start Program
For Year Ended September 30, 2005

		Budgeted Amounts		Grant # 06CH0929/39 Grant Period 9/01/04 - 8/31/05			Variance with Final Budget Positive (Negative)
		Original	Final	Cumulative Thru 9/30/04	Actual Amounts, Budgetary Basis	Total	
REVENUES							
Intergovernmental	$	7,740,496	8,289,496	689,342	7,600,154	8,289,496	
Miscellaneous:							
Other Revenue							
In-Kind		1,935,124	2,213,449	201,646	2,011,803	2,213,449	
Total Revenues	$	9,675,620	10,502,945	890,988	9,611,957	10,502,945	
EXPENDITURES							
Current:							
Health And Human Services:							
Personnel	$	4,836,004	4,557,111	442,023	4,115,088	4,557,111	
Fringe Benefits		1,821,111	1,804,859	158,940	1,645,919	1,804,859	
Travel		28,000	30,441	11,689	18,752	30,441	
Supplies		163,998	281,819	6,202	275,617	281,819	
Contractual		248,680	246,533	17,936	228,597	246,533	
Other		642,703	903,013	52,552	850,461	903,013	
In-Kind Services		1,935,124	2,213,449	201,646	2,011,803	2,213,449	
Principal and Interest			26,618		26,618	26,618	
Capital Outlay			439,102		439,102	439,102	
Total Expenditures	$	9,675,620	10,502,945	890,988	9,611,957	10,502,945	
Excess (Deficiency) of Revenues Over (Under) Expenditures	$						
Fund Balances-Beginning							
Fund Balances-Ending						$	

Grant # 06CH0929/40

Grant Period 9/01/05 - 8/31/06

Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
Original	Final				
7,817,088	7,817,088	757,908	(7,059,180)	8,358,062	7,745,339
1,954,272	1,954,272	216,606	(1,737,666)	2,228,409	2,109,888
9,771,360	9,771,360	974,514	(8,796,846)	10,586,471	9,855,227
4,919,345	4,919,345	448,367	4,470,978	4,563,455	4,427,676
1,831,470	1,831,470	199,853	1,631,617	1,845,772	1,757,496
33,000	33,000	1,139	31,861	19,891	34,025
161,500	161,500	13,585	147,915	289,202	324,267
240,490	197,827	16,346	181,481	244,943	329,373
631,283	673,946	78,618	595,328	929,079	872,502
1,954,272	1,954,272	216,606	1,737,666	2,228,409	2,109,888
				26,618	
				439,102	
9,771,360	9,771,360	974,514	8,796,846	10,586,471	9,855,227

BUDGETARY INFORMATION - Operating budgets for the governmental fund types are legally adopted each year for the General Fund, Special Revenues Funds, and the Debt Service Fund on the same modified accrual basis used to reflect actual revenues and expenditures.

Operating budgets are also legally adopted each year for the proprietary funds on the same accrual basis used to reflect actual revenues and expenses.

The adopted budget normally covers all funds existing at the time the annual budget is adopted. However federal grants, state grants and assistance programs included in the Special Revenue Funds and Capital Projects Funds major and non-major funds are budgeted by grant period and project-length financial plans are adopted rather than by fiscal year.

The County follows these procedures set by **The Texas Local Government Code,** (Code) Chapter 111 "County Budget" in establishing the budgetary data reflected in the financial statements:

The County Judge serves as the Budget Officer for the Commissioners' Court (Court) of the County. Each department submits a budget request to the County Judge. The County Judge, with the assistance of the County Auditor, prepares a budget to cover all the proposed expenditures for the succeeding fiscal year. The budget establishes an appropriation for the estimated expenditures to be included in the proposed budget. The County Judge also estimates the revenues available from all sources and to be derived from taxes to be levied and collected to cover the budget. In practical application, very seldom is the proposed budget balanced from the undesignated fund balance. Once the proposed budget is completed and balanced, it is filed with the County Clerk by July 31st for public inspection by any taxpayer. The Court, the governmental body of the County, regarding the proposed budgets, holds public hearings. The Court may increase or decrease the budgeted amounts for the various funds and departments. After final approval of the budget, the Court may spend county funds only in strict compliance with the budget. The Court may levy taxes only in accordance with the budget. The Court is authorized to transfer budgeted amounts between departments or categories during the year; however, public notice must be given when adopting any revisions to the budget. The County Auditor is responsible for monitoring the expenditures of the various funds and departments to prevent expenditures from exceeding line item appropriations.

The County Auditor reports to the Court on a monthly basis to inform on the condition of the various funds, departments and line item accounts. Management has no authority to make changes to the budget without the Court approval. Budgetary controls exist at the expenditures line item and control at the department level. Operating budgeted

amounts reflected in the financial statements represent the final budget as amended by the Commissioners' Court. "Personnel General Order" by department and by fund and an "Operational General Order" are adopted by the Court for approving personnel positions and immediate and non-immediate payments for financial processing procedures for each fiscal year. "Amending the Budget" is a section that specifically directs how to request line item transfers only during the last six months of the fiscal year. The Commissioners' Court is very actively involved in the administration of the operating budgets for the county, and no line item amendments shall be made, except those from state and federal funding sources, without the Court's prior approval.

The Code stipulates that 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."

Function/Program	Budgeted Amounts		Budget Amendments during the fiscal year
	Original	Final	
General Fund			
General government	13,473,887	13,184,625	(289,262)
Public safety	6,931,598	6,857,241	(74,357)
Justice system	15,996,666	15,581,506	(415,160)
Health and human services	4,269,522	4,203,852	(65,670)
Infrastructure and environmental services	148,255	148,255	-
Corrections and rehabilitation	9,449,022	9,986,717	537,695
Community and economic development	904,119	988,484	84,365
Total Expenditures	51,173,069	50,950,680	(222,389)

The general fund's general government operating function decrease by $ 222,389 to transfer out to the Webb County Employees' Health Benefit internal service fund to cover the fund's deficit. The County Commissioners' Court also approved the $2,128,725 transfer from the Worker's Compensation Reserve Fund to the Webb County Employees' Health Benefit internal service fund to cover the reminder fund's deficit.

The following line item transfers were court approved between functions:

The general government, public safety, justice system and health and human service also had line items transfers to the corrections and rehabilitation, community and economic development functions. Although the above functions had savings for line items transfers out, some departments had increases to their original budget.

The Risk Management and the Treasurer office for general government had increase for the buildings repairs from the June 2003 wind storm and a slot transfer from the medical examiner department in the public safety.

The Sheriff bargaining unit, sheriff non-bargaining unit, Constable Precinct 1, precinct 2, and precinct 4 for public safety had increase in personnel cost for incentive pay.

The justice system function had increase for 406th District Court, County Court of Law # 1 and 2 for indigent defendants and Justice of Peace, precinct 2 place 1 and 2, and precinct 4 had increases due to professional services for juvenile court coordinators. General Operations – Administration of Justice require an increase for autopsies.

The health and human services require an increase to General Operations Health and Welfare for increase funding to Animal Protective Society.

The corrections and rehabilitation function required a line item transfers for inmates' groceries and medicines. The community and economic development functions also require line items transfers for economic development grant administration monies not available for the department's salaries. The community center utilities bills exceeding the original budget.

Special Revenue Head Start Program period ended August 31, 2005 had $ 549,000 budget amendments for $ 4,000 for training and technical assistance, $ 10,000 for Fatherhood Initiative and Latino Institute, $ 270,000 for a facility purchase and $265,000 for padding for four playground, thirty seven power surge protections, twenty fire code auto dialers, one thirty passenger school bus and $ 278,325 to increase non-federal share in-kind contributions. Revenues increased by $ 549,000 from grant funds and $278,325 from non-federal share in-kind revenues.

All budget amounts presented in the accompanying supplementary information reflect the original budget and the final budgeted amounts (that have been adjusted for legally authorized revisions of the annual budgets during the year). The County payroll clearing fund requires no budget. The election contract services fund requires no budget according to the State's Election Code.

	Estimated Revenues		Appropriations	
Governmental Funds	Original Adopted Budget	Final Revised Budget	Original Adopted Budget	Final Revised Budget
Major Funds				
General Fund	$ 50,299,839	50,299,839	51,173,069	50,950,680
Special Revenue Fund				
Head Start Program as of 08/31/2005	9,675,620	10,502,945	9,675,620	10,502,945
Head Start Program as of 08/31/2006	9,771,360	9,771,360	9,771,360	9,771,360
Capital Projects Funds				
Juvenile Youth Village Fund	11,300,000	11,300,000	11,300,000	11,300,000
Other Nonmajor Governmental Funds	10,697,481	51,325,345	31,413,676	75,237,292
Total	$ 91,744,300	133,199,489	113,333,725	157,762,277

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.

Grant awards representing state and/or federal funding sources included in the special revenues and capital projects funds are project-period or entity differences. Grant awards are initially approved by the Commissioners' Court for the grants' special terms and conditions for contractual performance. All subsequent budget amendments are approved by the various granting agencies governing bodies during the fiscal year and by the Court. In addition to the agencies' governing bodies and the Court, the Board of District Judges approves amendments for the Community Justice Assistance Division grants for the Adult Probation and Texas Juvenile Probation Commission grants for the Juvenile Probation special revenue funds.

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GOVERNMENTAL FUNDS
Major Fund

WEBB COUNTY FUNDS

GENERAL FUND

The general fund is the chief operating fund of the County. Webb County adopts annual appropriated budget for its general fund. A detailed budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Revenues
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts,	Variance With Final Budget Positive
	Original	Final	Budgetary Basis	(Negative)
REVENUES				
Property Taxes:				
Ad Valorem - Current	$ 29,461,190	29,461,190	29,312,107	(149,083)
Ad Valorem - Delinquent	2,250,000	2,250,000	1,968,048	(281,952)
Penalty And Interest	830,000	830,000	901,982	71,982
Total Property Taxes	32,541,190	32,541,190	32,182,137	(359,053)
Sales And Miscellaneous Taxes:				
General Sales Tax	9,850,000	9,850,000	10,645,192	795,192
Mixed Drink Tax	265,000	265,000	279,197	14,197
Bingo Tax	50,000	50,000	51,390	1,390
Total Sales and Miscellaneous Taxes	10,165,000	10,165,000	10,975,780	810,780
Fines And Forfeits:				
Non-Traffic Fines:				
Basic Supervision	78,000	78,000	85,198	7,198
Justice Of The Peace, Precinct 1, Place 1	22,800	22,800	24,801	2,001
Justice Of The Peace, Precinct 1, Place 2	25,500	25,500	22,910	(2,591)
Justice Of The Peace, Precinct 2, Place 1	77,325	77,325	15,911	(61,414)
Justice Of The Peace, Precinct 2, Place 2	43,000	43,000	19,453	(23,547)
Justice Of The Peace, Precinct 3	1,300	1,300	7,103	5,803
Justice Of The Peace, Precinct 4	17,050	17,050	106,203	89,153
Bond Forfeitures:				
County Clerk	1,000	1,000	1,500	500
District Clerk	60,000	60,000	9,529	(50,472)
Total Fines And Forfeits	325,975	325,975	292,607	(33,368)
Intergovernmental Revenues:				
Federal Prisoners-Jail	2,895,042	2,895,042	1,432,711	(1,462,331)
SRO-LISD Program				
State Comptroller Administrative Fee	201,000	201,000	199,865	(1,135)
Prisoners Revenue-Juveniles				
Judicial State Fund	104,425	104,425	105,240	815
Indigent Health Care Relief	50,000	50,000	148,319	98,319
Grant Revenue	100,000	100,000	232,778	132,778
Total Intergovernmental	3,350,467	3,350,467	2,118,913	(1,231,554)
Charges for Services:				
Tax Assessor / Collector	960,300	960,300	971,606	11,306
Treasurer	500	500	1,282	782
County Clerk	556,820	556,820	685,626	128,806
District Clerk	690,000	690,000	757,248	67,248
Sheriff	53,000	53,000	63,926	10,926

(continued on next page)

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Revenues
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts,	Variance With Final Budget Positive
	Original	Final	Budgetary Basis	(Negative)
REVENUES				
Charges for Services (continued)				
Constable Precinct 1	$ 7,200	7,200	7,723	523
Constable Precinct 3	300	300	120	(180)
Constable Precinct 4	2,500	2,500	2,255	(245)
Juvenile Probation	11,000	11,000	6,233	(4,767)
Basic Supervision	116,000	116,000	99,656	(16,344)
Pre Trial Services	173,000	173,000	53,806	(119,195)
Justice Of The Peace, Precinct 1, Place 1	50,775	50,775	26,578	(24,197)
Justice Of The Peace, Precinct 1, Place 2	40,100	40,100	37,061	(3,039)
Justice Of The Peace, Precinct 2, Place 1	51,780	51,780	47,523	(4,257)
Justice Of The Peace, Precinct 2, Place 2	44,930	44,930	35,126	(9,805)
Justice Of The Peace, Precinct 3	23,900	23,900	14,352	(9,548)
Justice Of The Peace, Precinct 4	313,500	313,500	129,245	(184,255)
Public Defender	30,000	30,000	35,434	5,434
Medical Examiner And Morgue	2,000	2,000		(2,000)
Total Charges for Services	3,127,605	3,127,605	2,974,799	(152,807)
Investment Earnings	335,438	335,438	566,093	230,655
Total Investment Earnings	335,438	335,438	566,093	230,655
Miscellaneous Revenue:				
Rents	35,500	35,500	38,212	2,712
Court Center Fiscal Fee	11,300	11,300	7,991	(3,309)
Refunds	5,000	5,000	1,474	(3,526)
Telephone Commissions	205,000	205,000	87,974	(117,026)
Administrative Fee, HHS	155,000	155,000	155,000	
Administrative Fee, Water	25,000	25,000	25,000	
Note Proceeds	11,864	11,864	10,185	(1,679)
Other	5,500	5,500	5,726	226
Total Miscellaneous Revenue	454,164	454,164	331,563	(122,601)
TOTAL REVENUES	$ 50,299,839	50,299,839	49,441,891	(857,948)

Concluded

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Commissioners Court				
Wages And Fringe Benefits	$ 161,169	138,176	137,289	887
Administrative Travel	5,000	5,000	4,227	773
Postage	300	300	272	28
Dues And Memberships	29,870	28,326	15,725	12,601
Equipment Rental	600	600	132	468
Professional Services	2,000	2,000	400	1,600
Access Cable Broadcasting	6,000	6,000	400	5,600
Materials And Supplies	5,000	5,000	4,906	94
Repairs And Maintenance Equipment	6,500	6,500	5,984	516
Total Commissioners Court	216,439	191,902	169,335	22,567
Commissioner Precinct 1				
Wages And Fringe Benefits	126,662	126,661	126,037	624
Administrative Travel	5,000	1,000	931	69
Materials And Supplies	4,936	8,936	8,902	34
Total Commissioner Precinct 1	136,598	136,597	135,870	727
Commissioner Precinct 2				
Wages And Fringe Benefits	125,618	125,618	116,797	8,821
Administrative Travel	5,000	5,000	4,967	33
Materials And Supplies	4,936	4,936	3,066	1,870
Total Commissioner Precinct 2	135,554	135,554	124,830	10,724
Commissioner Precinct 3				
Wages And Fringe Benefits	125,618	126,023	125,551	472
Administrative Travel	5,000	4,595	2,846	1,749
Materials And Supplies	4,936	4,936	4,935	1
Total Commissioner Precinct 3	135,554	135,554	133,332	2,222
Commissioner Precinct 4				
Wages And Fringe Benefits	125,618	125,964	125,611	353
Administrative Travel	4,500	4,155	4,155	
Materials And Supplies	4,456	4,455	4,455	
Total Commissioner Precinct 4	134,574	134,574	134,221	353
Radio Communications				
Wages And Fringe Benefits	121,981	122,382	121,655	727
Administrative Travel	1,000			
Office Supplies	650	650	573	77
Postage	100	100	17	83
Dues And Memberships	200	200	180	20
Training And Education	700			
Fuel And Lubricants	1,000	1,300	1,278	22
Materials And Supplies	600	800	758	42
Repairs And Maintenance Equipment		162	162	
Repairs And Maintenance Vehicles	1,000	1,637	1,493	144
Total Radio Communications	127,231	127,231	126,116	1,115
Risk Management And Insurance				
Wages And Fringe Benefits	297,975	303,655	303,650	5
Administrative Travel	8,440	6,568	6,568	
Local Mileage	400	29	28	1
Postage	4,000	2,619	2,619	
Dues And Memberships	550	295	295	
Books And Subscriptions	350	154	153	1

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Risk Management And Insurance-Continued				
Training And Education	2,000	1,862	1,862	
Equipment Rental	500	168	168	
Property Casualty Liability	682,500	381,074	381,074	
Storm Damage		474,842	470,398	4,444
Property Reimbursements		535	535	
Property Reimbursements - Flood		68,972	68,971	1
Loss Control Consultant	7,000			
Materials And Supplies	6,500	6,405	6,404	1
Repairs And Maintenance Equipment	7,000	5,449	3,448	2,001
Safety Education Program	2,000	1,932	1,932	
Claims Paid - Property	150,000	139,437	137,153	2,284
Claims Paid - Property - C.A.A.		8,009	8,009	
Claims Paid - Property - Head Start		10,209	10,209	
Total Risk Management And Insurance	1,169,215	1,412,214	1,403,476	8,738
Vehicle Maintenance				
Wages And Fringe Benefits	424,157	410,951	410,948	3
Uniforms	5,000	4,825	4,824	1
Fuel And Lubricants	40,000	48,329	48,329	
Materials And Supplies	4,000	1,045	1,045	
Minor Apparatus And Tools		7,245	7,245	
Repairs And Maintenance Equipment	10,030	4,562	4,562	
Repairs And Maintenance Vehicles	2,740		(16,389)	16,389
Total Vehicle Maintenance	485,927	476,957	460,564	16,393
General Operations				
Bank Charges	5,000	998	998	
Telephone	303,000	4,431	4,431	
Telephone / Maintenance		224,071	224,070	1
Cell Phones		43,188	43,187	1
New Equipment And Service		3,816	3,816	
Appraisal District Cost	545,500	505,046	505,046	
Auditing and Accounting	40,000	27,075	27,075	
Professional Services	325,000	257,053	257,053	
Lunacy Costs	50,000	41,699	41,699	
Utilities	679,340	728,641	728,639	2
IDEO Work Study	10,000	18,569	18,569	
Total General Operations	1,957,840	1,854,587	1,854,583	4
Third Party Contracts				
Sacred Heart Children's	11,250	11,250	11,250	
Texas National Guard	2,250	2,250	2,250	
Texas A&M Dance Program	1,130	1,130	1,130	
S.C.A.N. Matching	3,750	3,750	3,750	
American Red Cross	5,630	5,630	5,630	
Boys's & Girls' Club Ld	18,750	18,750	18,750	
Industrial Development Board	71,250	71,250	71,250	
STDC (Elderly Nutrition Program)	33,750	43,750	43,750	
Crime Stoppers	1,500	1,500	1,500	
Laredo Regional Food Bank	7,500	7,500	7,500	
Webb County Soil & Conserv.	3,000	3,000	3,000	
Bethany House	9,370	9,370	9,370	
LCC Spanish Tradition	3,370	3,370	3,370	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Third Party Contracts-Continued				
Laredo Webb Co. Food Bank	18,750	18,750	18,750	
American G.I. Forum	3,000	3,000		3,000
Children's International	45,000	65,000	65,000	
Boy Scouts of America	3,750	3,750	3,750	
Litracy Volunteer of America	1,130	1,130	1,130	
Savate Boxing	5,620	5,620	5,620	
Laredo Veterans Coalition	50,000	50,473	50,473	
Habitat For Humanity	15,000	15,000	15,000	
Border Region MHMR	15,000	15,000	15,000	
BEST	1,880	1,880	1,880	
CASA	3,750	3,750	3,750	
Laredo Webb Bar Association	2,250	1,777		1,777
STCADA	26,230	26,230	26,230	
Ministries	7,500	7,500	7,500	
Total Third Party Contracts	371,360	401,360	396,583	4,777
Grant Matching				
Rural Transportation 980	45,000	31,446	31,445	1
Meals On Wheels Fund 952	40,000	32,703	32,703	
Social Services Fund 902	30,000	18,503	18,503	
Elderly Nutrition	90,000	87,969	87,968	1
C.S.B.G. Fund 920	136,000	110,019	110,017	2
Initiative Against Violence	15,737	11,982	11,981	1
Laredo Auto Theft Task	25,000	34,536	34,536	
Domestic Violence Couns	97,264	110,638	110,638	
Women's Legal Advocate	21,038	20,746	20,746	
Narcotics Task Force DEA	30,477	22,579	22,578	1
Women's Advocate Fund 2	18,486	14,415	14,414	1
Laredo Financial TaskForce 29	30,000	15,284	15,283	1
CJD TX Narc. Control Fund 2	93,000	46,228	46,228	
TWDB Facility Plan	7,000	3,888	3,888	
Environmental Investment Pr.	10,000			
SHCtr Capacity Building	2,000			
Mobility	50,000	50,000	50,000	
Juvenile Accountability	48,598	48,789	48,789	
Progressive Sanct TJPC-	170,000	146,021	146,020	1
New Prog. Sanct. TJPC-O	15,251	14,309	14,308	1
Local Law Enforcement B	7,000	4,679	4,678	1
School Resource Officer	28,849	32,484	32,484	
Indigent Coordinator	70,000			
Total Grant Matching	1,080,700	857,218	857,207	11
County Judge's Office				
Wages And Fringe Benefits	566,934	507,300	483,305	23,995
Administrative Travel	20,500	2,030	2,029	1
Postage	2,000	2,000	1,947	53
Dues And Memberships	300	300		300
Books And Subscriptions	1,250	1,250	251	999
Training And Education	5,000	5,000	5,000	
Materials And Supplies	17,864	21,334	21,328	6
Repairs And Maintenance Equipment	4,940	5,209	5,209	
Total County Judge's Office	618,788	544,423	519,069	25,354

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Management Information Systems				
Wages And Fringe Benefits	606,772	587,257	559,149	28,108
Office Supplies	1,000	1,500	1,472	28
Postage	100	400	226	174
Dues And Memberships	400	400	225	175
Books And Subscriptions	25,000	35,432	35,432	
Training And Education	13,900	14,129	14,129	
Fuel And Lubricants	1,000	1,000	581	419
Materials And Supplies	10,000	10,000	9,000	1,000
Minor Apparatus And Tools	2,000	5,939	5,938	1
Repairs And Maintenance Equipment	184,672	154,966	150,698	4,268
Repairs And Maintenance Vehicles	610	610	269	341
Repairs And Maintenance Software	155,000	155,000	155,000	
Total Management Information Systems	1,000,454	966,633	932,119	34,514
County Treasurer's Office				
Wages And Fringe Benefits	565,371	586,326	580,746	5,580
Administrative Travel	2,360	1,860	1,674	186
Local Mileage	420	170	78	92
Postage	5,350	5,389	5,388	1
Dues And Memberships	220	220	185	35
Books And Subscriptions	150	11		11
Training And Education	3,127	2,465	2,465	
Equipment Rental	2,580	2,580	2,269	311
Materials And Supplies	13,687	15,199	15,006	193
Repairs And Maintenance Equipment	3,965	3,965	2,832	1,133
Total County Treasurer's Office	597,230	618,185	610,643	7,542
County Auditor's Office				
Wages And Fringe Benefits	1,056,648	1,056,648	1,034,276	22,372
Administrative Travel	7,000	7,000	5,291	1,709
Local Mileage	500	500	60	440
Postage	800	800	480	320
Dues And Memberships	2,500	2,500	1,975	525
Books And Subscriptions	2,500	2,503	1,735	768
Training And Education	15,000	14,997	14,871	126
Professional Services	14,725	14,725	12,437	2,288
Materials And Supplies	14,200	14,200	14,027	173
Repairs And Maintenance Equipment	14,000	14,000	9,487	4,513
Total County Auditor's Office	1,127,873	1,127,873	1,094,639	33,234
Purchasing Agent's Office				
Wages And Fringe Benefits	495,022	495,022	486,633	8,389
Administrative Travel	8,000	7,133	7,132	1
Postage	3,500	2,491	2,491	
Advertising	32,240		(1,415)	1,415
Advertising Purchasing		304	304	
Advertising Employment		16,023	16,021	2
Advertising Legal Notice		24,587	24,587	
Grant Notices		1,327	1,326	1
Non-County Legal Notices		2,450	2,449	1
Training And Education	3,000	450	450	
Central Stores	5,575	5,575	(10,950)	16,525

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Purchasing Agent's Office-Continued				
Prof. Services /Develop	7,500	1,740	1,739	1
Uniforms	1,000	1,000	1,000	
Fuel And Lubricants	2,000	1,052	1,051	1
Materials And Supplies	12,500	11,183	10,521	662
Repairs And Maintenance Equipment	8,800	8,800	5,850	2,950
Repairs And Maintenance Vehicles	2,000	2,000	216	1,784
Total Purchasing Agent's Office	581,137	581,137	549,405	31,732
Tax Assessor-Collector's Office				
Wages And Fringe Benefits	1,534,525	1,514,525	1,488,654	25,871
Administrative Travel	6,700	5,000	4,628	372
Local Mileage	100	100		100
Postage	45,000	45,000	44,557	443
Advertising	1,500	1,500	891	609
Dues And Memberships	300	300	300	
Books And Subscriptions	2,000	2,000	1,954	46
Training And Education	4,590	2,590	2,305	285
Equipment Rental	8,056	8,082	8,079	3
Professional Services	8,657	16,188	16,187	1
Uniforms	400	400		400
Fuel And Lubricants	1,500	1,500	818	682
Materials And Supplies	35,000	39,315	39,314	1
Minor Apparatus And Tools	5,500	7,200	6,891	309
Repairs And Maintenance Equipment	20,367	11,595	9,709	1,886
Repairs And Maintenance Vehicles	1,500	400	235	165
Total Tax Assessor-Collector's Office	1,675,695	1,655,695	1,624,522	31,173
Building Maintenance				
Wages And Fringe Benefits	1,275,811	1,184,055	1,184,054	1
Administrative Travel	2,000			
Office Supplies	1,200	1,200	1,181	19
Training And Education	3,500	2,000	991	1,009
Uniforms	9,500	9,500	9,462	38
Fuel And Lubricants	8,800	15,151	15,150	1
Materials And Supplies	2,500	2,700	2,355	345
Repairs And Maintenance Building	174,050	196,432	191,677	4,755
Repairs And Maintenance Equipment	50,000	38,567	33,693	4,874
Repairs And Maintenance Vehicles	4,000	5,500	4,644	856
Janitorial Supplies	35,000	25,000	24,274	726
Landfill Fees	1,000	300	70	230
Total Building Maintenance	1,567,361	1,480,405	1,467,551	12,854
Human Resources				
Wages And Fringe Benefits	4,057	40,003	40,000	3
Total Human Resources	4,057	40,003	40,000	3
Election Administration				
Wages And Fringe Benefits	206,983	163,206	163,203	3
Postage	5,000	5,000	4,922	78
Fuel And Lubricants	500	500	439	61
Materials And Supplies	4,000	4,000	2,794	1,206
Repairs And Maintenance Equipment	4,817	4,817	3,166	1,651

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Election Administration-Continued				
Repairs And Maintenance Vehicles	1,000	1,000	437	563
Election Expense	128,000	128,000	118,066	9,934
Total Election Administration	350,300	306,523	293,027	13,496
General Government Expenditures	13,473,887	13,184,625	12,927,092	257,533
Less Capital Outlay-All Departments				
Total Current General Government Expenditures	$ 13,473,887	13,184,625	12,927,092	257,533
PUBLIC SAFETY:				
Sheriff Bargaining Unit				
Wages And Fringe Benefits	3,852,789	3,873,618	3,865,477	8,141
Administrative Travel	1,000	1,000	1,000	
Office Supplies	15,000	13,519	13,519	
Postage	10,166	10,000	10,000	
Books And Subscriptions	1,500			
Training And Education	11,512	11,512	11,512	
Equipment Rental	15,118	14,745	14,744	1
Radio Tower Lease	3,000			
Uniforms	13,000	3,163	3,163	
Fuel And Lubricants	84,000	143,866	143,865	1
Materials And Supplies	16,452	24,687	24,686	1
Minor Apparatus And Tools	988	978	978	
Repairs And Maintenance Buildings	1,000	5,842	5,842	
Repairs And Maintenance Equipment	27,471	26,054	26,053	1
Repairs And Maintenance Vehicles	63,089	74,590	74,589	1
Stray Animal Account	1,000	781	781	
Total Sheriff Bargaining Unit	4,117,085	4,204,355	4,196,209	8,146
Sheriff Non Bargaining				
Wages And Fringe Benefits	431,126	448,041	448,037	4
Total Sheriff Non Bargaining	431,126	448,041	448,037	4
Sheriff, Mirando Sub-Station				
Wages And Fringe Benefits	232,922	229,805	229,800	5
Total Sheriff, Mirando Sub-Station	232,922	229,805	229,800	5
Medical Examiner and Morgue				
Wages And Fringe Benefits	111,095			
Administrative Travel	2,500			
Local Mileage	500			
Office Supplies	2,500	125	124	1
Postage	250			
Dues And Memberships	250			
Books And Subscriptions	500	120	120	
Training And Education	4,500			
Utilities	2,500	9,498	9,497	1
Fuel And Lubricants	1,250	827	827	
Materials And Supplies	4,500	3,926	3,925	1
Repairs And Maintenance Equipment	750	830	830	
Repairs And Maintenance Vehicles	350			
Total Medical Examiner and Morgue	131,445	15,326	15,323	3
Emergency Medical Service				
Wages And Fringe Benefits	92,350	63,226	63,224	2

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Emergency Medical Service-Continued				
Fuel And Lubricants	5,000	5,412	5,411	1
Materials And Supplies	1,000			
Repairs And Maintenance Vehicle	4,240	1,689	1,688	1
Total Emergency Medical Service	102,590	70,327	70,323	4
Constable Precinct 1				
Wages And Fringe Benefits	573,059	588,957	588,953	4
Administrative Travel	1,968	1,955	1,954	1
Postage	500	553	552	1
Dues And Memberships	450	360	360	
Books And Subscriptions	600			
Training And Education	3,500	3,500	3,500	
Equipment Rental	1,600	1,819	1,810	9
Uniforms	4,000	6,683	6,682	1
Fuel And Lubricants	10,000	13,415	13,414	1
Materials And Supplies	5,693	5,697	5,696	1
Minor Apparatus And Tools	275	39	39	
Repairs And Maintenance Equipment	1,000	814	812	2
Repairs And Maintenance Vehicles	11,165	10,404	10,404	
Total Constable Precinct 1	613,810	634,196	634,176	20
Constable Precinct 3				
Wages And Fringe Benefits	116,213	93,559	93,554	5
Administrative Travel	1,500	1,500	1,500	
Office Supplies	200	176	176	
Telephone	1,890	1,109	1,109	
Dues And Memberships	100			
Training And Education	1,000	654	653	1
Equipment Rental	200	131	131	
Uniforms	500	1,477	1,477	
Fuel And Lubricants	2,600	3,250	3,250	
Materials And Supplies	500	499	499	
Repairs And Maintenance Equipment	500	481	480	1
Repairs And Maintenance Vehicles	500	412	412	
Total Constable Precinct 3	125,703	103,248	103,241	7
Constable Precinct 4				
Wages And Fringe Benefits	332,363	348,509	348,504	5
Administrative Travel	2,000	320	320	
Postage	500	500	500	
Dues And Memberships	1,000	340	340	
Training And Education	5,000	3,512	3,512	
Equipment Rental	1,250	2,168	2,168	
Uniforms	8,000	7,981	7,980	1
Fuel And Lubricants	11,500	12,597	12,596	1
Materials And Supplies	3,000	3,628	3,627	1
Minor Apparatus And Tools	3,300	3,601	3,601	
Repairs And Maintenance Equipment	1,000	580	580	
Repairs And Maintenance Vehicles	10,000	10,345	10,344	1
Total Constable Precinct 4	378,913	394,081	394,072	9
Constable Precinct 2				
Wages And Fringe Benefits	286,101	291,708	291,702	6
Postage	300			

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Constable Precinct 2-Continued				
Dues And Memberships	600	75	75	
Training And Education	1,000	1,000	1,000	
Equipment Rental	1,250	114	114	
Uniforms	1,700	1,949	1,949	
Fuel And Lubricants	5,160	7,596	7,595	1
Materials And Supplies	1,500	1,695	1,695	
Repairs And Maintenance Equipment	2,500	286	286	
Repairs And Maintenance Vehicles	2,607	3,146	3,145	1
Total Constable Precinct 2	302,718	307,569	307,561	8
Justice Center Security				
Wages And Fringe Benefits	456,186	446,682	446,677	5
Administrative Travel	6,000			
Equipment Rental	2,000	877	876	1
Professional Services	20,000			
Uniforms	6,200			
Fuel And Lubricants	2,000			
Materials And Supplies	2,000	1,940	1,940	
Repairs And Maintenance Vehicles	900	794	794	
Total Justice Center Security	495,286	450,293	450,287	6
Public Safety Expenditures	6,931,598	6,857,241	6,849,029	8,212
Less Capital Outlay				
Total Current Public Safety Expenditures	$ 6,931,598	6,857,241	6,849,029	8,212
JUSTICE SYSTEM:				
49th District Judge's Office				
Wages And Fringe Benefits	340,235	340,584	337,605	2,979
Administrative Travel	2,700	2,700		2,700
Postage	1,500	1,500	468	1,032
Books And Subscriptions	5,950	5,950	2,157	3,793
Training And Education	4,000	4,000	1,839	2,161
Court Appointed Attorney	8,000			
Visiting Judge	5,500	3,212	3,211	1
Materials And Supplies	5,000	5,000	3,389	1,611
Repairs And Maintenance Equipment	5,000	5,000	2,059	2,941
Indigent Defend	111,500	80,380	79,880	500
Total 49th District Judge's Office	489,385	448,326	430,608	17,718
111th District Judge's Office				
Wages And Fringe Benefits	341,309	328,685	301,122	27,563
Administrative Travel	2,700	2,700	2,424	276
Postage	800	800	174	626
Dues And Memberships	500	500		500
Books And Subscriptions	5,000	5,000	140	4,860
Training And Education	4,000	4,000	3,272	728
Court Appointed Attorney	1,000			
Visiting Judge	5,500	441	441	
Materials And Supplies	5,075	5,075	4,621	454
Repairs And Maintenance Equipment	6,000	6,000	5,663	337
Total 111th District Judge's Office	371,884	353,201	317,857	35,344

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
341st District Judge's Office				
Wages And Fringe Benefits	344,727	347,728	345,725	2,003
Administrative Travel	2,700	2,700	350	2,350
Postage	1,500	1,500	588	912
Books And Subscriptions	3,000	4,123	4,123	
Training And Education	4,000	4,000	2,743	1,257
Court Appointed Attorney	8,050			
Visiting Judge	5,500	2,879	2,879	
Materials And Supplies	5,500	5,326	5,326	
Repairs And Maintenance Equipment	6,500	6,755	6,754	1
Indigent Defend	96,775	53,945	53,945	
Total 341st District Judge's Office	478,252	428,956	422,433	6,523
406th District Court				
Wages And Fringe Benefits	323,751	325,469	324,794	675
Administrative Travel	2,700	2,700	2,698	2
Postage	1,500	1,500	242	1,258
Books And Subscriptions	3,500	3,500	2,130	1,370
Training And Education	4,000	4,000	3,628	372
Court Appointed Attorney	78,130	103,830	103,829	1
Visiting Judge	5,500	2,800	2,422	378
Materials And Supplies	6,000	7,000	6,999	1
Repairs And Maintenance Equipment	5,000	4,000	3,389	611
Indigent Defend		24,598	24,598	
Total 406th District Court	430,081	479,397	474,729	4,668
County Court-At-Law #1				
Wages And Fringe Benefits	453,110	454,210	454,207	3
Administrative Travel	3,000	2,327	2,326	1
Postage	750	296	296	
Books And Subscriptions	1,500	1,274	1,273	1
Training And Education	4,000	4,784	4,783	1
Court Appointed Attorney	1,300	11,275	11,275	
visiting Judge	5,500	2,384	2,383	1
Materials And Supplies	4,000	4,644	4,643	1
Repairs And Maintenance Equipment	2,400	1,199	1,198	1
Adult Misdemeanor	71,000	136,280	136,280	
Juvenile Misdemeanor	71,000	63,465	63,465	
Juvenile Felony	71,000	53,444	53,444	
Dues And Memberships	51,000	45,950	45,950	
Total County Court-At-Law	739,560	781,532	781,523	9
County Court-At-Law #2				
Wages And Fringe Benefits	566,381	555,909	555,905	4
Administrative Travel	3,000	3,000	3,000	
Postage	1,500	605	604	1
Books And Subscriptions	3,500	1,875	1,874	1
Training And Education	4,000	6,482	6,482	
Court Appointed Attorney	1,300	16,403	16,403	
Visiting Judge	5,500	4,198	4,197	1
Materials And Supplies	4,380	4,423	4,423	
Minor Apparatus And Tools	620	620	620	
Repairs And Maintenance Equipment	4,000	1,166	1,166	
Adult Misdemeanor	82,000	255,240	255,240	

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
County Court-At-Law #2-Continued				
Juvenile Misdemeanor	82,000	148,230	148,230	
Juvenile Felony	82,000	72,499	72,499	
Dues And Memberships	44,500	40,330	40,330	
Total County Court-At-Law #2	884,681	1,110,980	1,110,973	7
Tax Cases Processing Department				
Wages And Fringe Benefits	37,520	37,527	37,523	4
Total Tax Cases Processing Department	37,520	37,527	37,523	4
Justice Of The Peace, Precinct 1 Place 1				
Wages And Fringe Benefits	251,808	252,618	251,864	754
Administrative Travel	2,750	2,940	2,304	636
Postage	2,000	2,000	2,000	
Books And Subscriptions	1,000	600	260	340
Equipment Rental	2,500			
Professional Services	14,335	15,335	14,596	739
Materials And Supplies	7,000	7,000	6,947	53
Repairs And Maintenance Equipment	3,000	800	756	44
Total Justice Of The Peace, Precinct 1 Place 1	284,393	281,293	278,727	2,566
Justice Of The Peace, Precinct 1 Place 2				
Wages And Fringe Benefits	253,367	253,367	253,127	240
Administrative Travel	1,440	1,440	1,286	154
Postage	2,000	2,000	2,000	
Books And Subscriptions	500	500		500
Equipment Rental	500	500	55	445
Professional Services	15,420	14,368	14,367	1
Materials And Supplies	6,000	6,000	5,936	64
Repairs And Maintenance Equipment	2,600	2,600	1,653	947
Total Justice of the Peace, Precinct 1 Place 2	281,827	280,775	278,424	2,351
Justice Of The Peace, Precinct 2 Place1				
Wages And Fringe Benefits	223,238	223,421	223,419	2
Administrative Travel	1,000	882	882	
Postage	1,000	23	23	
Equipment Rental	200	108	108	
Professional Services	21,689	23,522	23,522	
Materials And Supplies	2,500	2,096	2,096	
Repairs And Maintenance Equipment	1,000	785	785	
Total Justice Of The Peace, Precinct 2 Place 1	250,627	250,837	250,835	2
Justice Of The Peace, Precinct 2 Place2				
Wages And Fringe Benefits	188,624	188,389	188,208	181
Administrative Travel	2,720	2,636	2,636	
Postage	1,500	1,500	1,500	
Equipment Rental	720	330	329	1
Professional Services	16,899	37,584	37,584	
Materials And Supplies	5,059	5,059	4,610	449
Repairs And Maintenance Equipment	500	421	421	
Total Justice Of The Peace, Precinct 2 Place 2	216,022	235,919	235,288	631
Justice Of The Peace, Precinct 3				
Wages And Fringe Benefits	140,777	140,725	140,450	275
Administrative Travel	1,000	450	326	124
Local Mileage	1,600	1,600	1,547	53
Postage	700	700	700	

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 3-Continued				
Dues And Memberships	300	300	130	170
Training And Education	1,275	1,275	1,151	124
Equipment Rental	264	264	60	204
Fuel And Lubricants	2,000	2,000	1,236	764
Materials And Supplies	3,715	2,645	2,560	85
Repairs And Maintenance Equipment	1,500	2,072	2,010	62
Repairs And Maintenance Vehicle	1,500	835	638	197
Total Justice Of The Peace, Precinct 3	154,631	152,866	150,808	2,058
Justice Of The Peace, Precinct 4				
Wages And Fringe Benefits	389,830	389,765	389,238	527
Administrative Travel	2,300	2,090	2,037	53
Postage	5,600	4,680	4,620	60
Equipment Rental	160	162	161	1
Professional Services	14,700	29,100	15,120	13,980
Materials And Supplies	6,743	6,531	6,530	1
Repairs And Maintenance Equipment	700	1,475	1,455	20
Total Justice Of The Peace, Precinct 4	420,033	433,803	419,161	14,642
Judicial General				
Advertising Legal Notices	2,000			
Transcripts	35,000			
Transcripts 49th		12,165	12,164	1
Transcripts 111th		720	720	
Transcripts 341st		5,880	5,879	1
Transcripts 406th		2,059	2,059	
Witness Expenditures	5,000			
Court Interpreter/Reporter	75,000			
Court Interpreter/Reporter 49th		4,900	4,900	
Court Interpreter/Reporter 111th		12,467	12,466	1
Court Interpreter/Reporter 341st		200	200	
Court Interpreter/Reporter 406th		550	550	
Court Interpreter/Reporter CCL1		4,807	4,807	
Court Interpreter/Reporter CCL2		2,450	2,450	
Capital Murder Cases	94,220			
Evaluation Services	30,000	14,800	14,800	
Expert Witness	19,000			
Expert Witness 49th		742	742	
Investigation Expenditure	2,000			
Investigation Expenditure 341st		500	500	
Litigation Expense	21,000			
Total Judicial General	283,220	62,240	62,237	3
District Attorney				
Wages And Fringe Benefits	2,566,656	2,473,356	2,473,351	5
Administrative Travel	6,240	6,240	5,492	748
Postage	2,525	2,159	2,159	
Dues And Memberships	4,630	4,330	3,710	620
Books And Subscriptions	9,260	13,260	12,819	441
Training And Education	9,933	9,933	9,635	298
Equipment Rental	8,420	7,270	6,981	289
Professional Services	11,620	10,270	10,164	106
Fuel And Lubricants	4,715	9,674	9,673	1

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Webb County, Texas
Budgetary Comparison Schedule Detail
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General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
District Attorney-Continued				
Materials And Supplies	11,810	12,810	12,795	15
Repairs And Maintenance Equipment	8,420	3,420	3,321	99
Repairs And Maintenance Vehicle	3,790	4,438	4,437	1
Total District Attorney	2,648,019	2,557,160	2,554,537	2,623
County Attorney				
Wages And Fringe Benefits	1,620,206	1,424,413	1,424,408	5
Administrative Travel	2,100	2,100	2,100	
Local Mileage	500	100	8	92
Postage	1,500	2,838	2,837	1
Dues And Memberships	3,500	2,506	2,506	
Books And Subscriptions	4,400	6,703	6,703	
Training And Education	12,157	12,183	12,183	
Equipment Rental	2,500	1,203	1,202	1
Professional Services	2,500	5,475	5,474	1
Witness Expenditures	1,200	200		200
Fuel And Lubricants	2,600	3,626	3,625	1
Materials And Supplies	11,000	15,213	15,212	1
Repairs And Maintenance Equipment	3,500	3,544	3,544	
Repairs And Maintenance Vehicle	3,000	1,844	1,844	
Total County Attorney	1,670,663	1,481,948	1,481,646	302
Public Defender				
Wages And Fringe Benefits	1,497,732	1,454,191	1,452,018	2,173
Administrative Travel	12,230	9,330	9,194	136
Local Mileage	2,000	500	181	319
Postage	1,000	1,000	942	58
Dues And Memberships	5,000	3,000	2,864	136
Books And Subscriptions	6,000	6,823	6,823	
Training And Education	6,000	6,395	6,395	
Equipment Rental	1,000	2,300	228	2,072
Transcripts	100	100	100	
Professional Services	2,886	5,443	5,104	339
Witness Expenditures	1,000	525	525	
Materials And Supplies	8,000	10,000	9,982	18
Repairs And Maintenance Equipment	2,000	2,000	385	1,615
Expert Witness	100			
Investigation Expenditure	100			
Other Litigation Expense	49	49	46	3
Total Public Defender	1,545,197	1,501,656	1,494,787	6,869
District Clerk				
Wages And Fringe Benefits	1,298,062	1,253,419	1,253,417	2
Administrative Travel	4,800	4,800	2,516	2,284
Local Mileage	600	835	834	1
Postage	27,000	26,765	19,958	6,807
Dues And Memberships	200	200	160	40
Books And Subscriptions	1,500	1,500	420	1,080
Training And Education	10,000	10,000	4,138	5,862
Materials And Supplies	34,895	34,895	33,922	973
Repairs And Maintenance Equipment	6,000	6,000	4,259	1,741
Total District Clerk	1,383,057	1,338,414	1,319,624	18,790

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Webb County, Texas
Budgetary Comparison Schedule Detail
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General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
District Clerk Central Jury				
Wages And Fringe Benefits	173,069	173,069	171,979	1,090
Administrative Travel	4,000	4,000	541	3,459
Postage	17,100	17,100	15,790	1,310
Materials And Supplies	10,500	10,500	7,317	3,183
Repairs And Maintenance Equipment	3,000	3,000	679	2,321
Central Jury Petit Juror	114,004	113,645	64,000	49,645
Jurors - Other Expenses	20,000	20,359	20,359	
Total District Clerk Central Jury	341,673	341,673	280,665	61,008
County Clerk				
Wages And Fringe Benefits	647,464	647,464	624,173	23,291
Administrative Travel	900	900	899	1
Postage	7,340	7,888	7,888	
Dues And Memberships	200	200	200	
Books And Subscriptions	700	152		152
Training And Education	5,000	5,000	4,909	91
Materials And Supplies	13,260	13,260	12,937	323
Repairs And Maintenance Equipment	5,000	5,000	3,951	1,049
Total County Clerk	679,864	679,864	654,957	24,907
Law Library				
Wages And Fringe Benefits	78,992	78,992	78,753	239
Books And Subscriptions	60,414	58,914	50,803	8,111
Materials And Supplies	1,000	2,500	2,493	7
Repairs And Maintenance Equipment	500	500	332	168
Total Law Library	140,906	140,906	132,381	8,525
Bail Bond Board				
Wages And Fringe Benefits	33,572	33,599	33,595	4
Materials And Supplies	333	333	331	2
Repairs And Maintenance Equipment		195	195	
Total Bail Bond Board	33,905	34,127	34,121	6
General Operations-Administration Of Justice				
Judicial District Fees	10,000	9,350	9,350	
Autopsies	232,100			
Autopsies JP Pct 1 Place 1		48,909	48,908	1
Autopsies JP Pct 1 Place 2		73,600	73,600	
Autopsies JP Pct 2		27,000	27,000	
Autopsies JP Pct 3		20,993	20,993	
Autopsies JP Pct 4		71,891	71,891	
Autopsies JP Pct 2 Place 2		54,901	54,901	
Total General Operations-Administration Of Justice	242,100	306,644	306,643	1
Pre Trial Services				
Wages And Fringe Benefits	331,011	340,011	326,477	13,534
Local Mileage	1,200	1,200		1,200
Postage	1,200	1,200	30	1,170
Dues And Memberships	700	700	50	650
Training And Education	4,500	4,500	513	3,987
Equipment Rental	900	900	642	258
Printing Supplies	6,000	6,500	6,132	368
Professional Services	12,362	3,362		3,362
Materials And Supplies	4,950	4,450	4,351	99

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Webb County, Texas
Budgetary Comparison Schedule Detail
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General Fund
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	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Pre Trial Services-Continued				
Repairs And Maintenance Equipment	3,800	3,800	595	3,205
Total Pre Trial Services	366,623	366,623	338,790	27,833
Juvenile Probation				
Wages And Fringe Benefits	1,469,093	1,384,194	1,374,020	10,174
Administrative Travel	1,500	20		20
Car Allowance	2,400	2,400	2,400	
Transportation Juvenile	2,500	1,100	263	837
Office Supplies	6,000			
Postage	1,500	1,140	1,139	1
Advertising	1,500	1,500	659	841
Dues And Memberships	300	300	120	180
Training And Education	3,000	375	375	
Equipment Rental	4,200	3,026	3,025	1
Professional Services	51,938	35,257	35,198	59
Utilities	40,000	32,337	32,336	1
Uniforms	2,000	2,000		2,000
Materials And Supplies	4,000			
Medicines	3,000	190	190	
Laundry and Linen	400	400	352	48
Repairs And Maintenance Building	8,000	8,000	7,906	94
Repairs And Maintenance Equipment	7,500	7,500	7,208	292
Repairs And Maintenance Vehicle	4,500	5,888	5,888	
Janitorial Supplies	4,000	4,000	3,973	27
Medical Services	5,212	5,212		5,212
Total Juvenile Probation	1,622,543	1,494,839	1,475,052	19,787
Justice System Expenditures	15,996,666	15,581,506	15,324,329	257,177
Less Capital Outlay				
Total Current Justice System Expenditures	$ 15,996,666	15,581,506	15,324,329	257,177
HEALTH AND HUMAN SERVICES:				
Indigent Health Care				
Physician Services	287,500	327,500	297,313	30,187
Prescription Drugs	350,000	210,000	121,504	88,496
Hospital Inpatient Services	895,000	1,225,000	1,044,745	180,255
Hospital Outpatient Services	845,000	472,195	437,129	35,066
Laboratory/X-ray Services	62,500	112,500	97,407	15,093
Total Indigent Health Care	2,440,000	2,347,195	1,998,098	349,097
Indigent Services Program				
Wages And Fringe Benefits	597,457	536,547	528,755	7,792
Administrative Travel	4,000	5,000	4,373	627
Postage	2,600	3,270	3,270	
Books And Subscriptions	480	370	273	97
Equipment Rental	120	30	25	5
Professional Services	16,800	10,330	2,570	7,760
Fuel And Lubricants	1,200	2,000	1,663	337
Materials And Supplies	5,900	8,700	8,575	125
Repairs And Maintenance Equipment	4,440	4,440	3,648	792
Repairs And Maintenance Vehicle	550	1,950	876	1,074
Janitorial Supplies	900	900	628	272
Indigent Medical	3,000	3,000	2,342	658

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2005

	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES:				
Indigent Services Program-Continued				
Indigent Burials	100,000	100,000	80,017	19,983
Indigent Utilities	100	100		100
Indigent Rents	100	100		100
Total Indigent Services Program	737,647	676,737	637,015	39,722
Child Welfare				
Training and Education	250	145	145	
Professional Services	3,000	1,854	1,853	1
Clothing Allowance	18,325	25,118	25,118	
Medical/Dental Exams	500	419	419	
Awareness	1,200			
Total Child Welfare	23,275	27,536	27,535	1
General Operations-Health & Welfare				
City Health Contract	175,000	175,000	175,000	
Animal Protective Society	32,000	56,000	56,000	
R B Cowl	90,000	90,000	90,000	
Animal Damage Control	21,600	21,600	21,600	
Fire Protection And Emergency Services	600,000	600,000	600,000	
Gateway Community Health	150,000	150,000	150,000	
Total General Operations - Health & Welfare	1,068,600	1,092,600	1,092,600	
Veteran's Service Office				
Wages And Fringe Benefits		59,554	59,551	3
Materials And Supplies		230	230	
Total Veteran's Service Office		59,784	59,781	3
Health And Human Services Expenditures	4,269,522	4,203,852	3,815,029	388,823
Less Capital Outlay				
Total Current Health And Human Services Expenditures	$ 4,269,522	4,203,852	3,815,029	388,823
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Extension Agent				
Wages And Fringe Benefits	118,835	118,835	118,008	827
Administrative Travel	11,000	11,000	9,189	1,811
Local Mileage	7,000	7,000	4,506	2,494
Postage	800	800	750	50
Dues And Memberships	600	600	352	248
Books And Subscriptions	900	900	892	8
Equipment Rental	4,500	4,500	4,492	8
Materials And Supplies	2,620	2,620	2,502	118
Minor Apparatus And Tools	200	200	118	82
Repairs And Maintenance Equipment	1,800	1,800	1,772	28
Total Extension Agent	148,255	148,255	142,581	5,674
Infrastructure And Envrironmental Services Expenditures	148,255	148,255	142,581	5,674
Less Capital Outlay				
Total Current Infrastructure And Environmental Services Expenditures	$ 148,255	148,255	142,581	5,674
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit				
Wages And Fringe Benefits	7,053,192	7,099,716	7,082,359	17,357
Administrative Travel	1,000	1,940	1,940	
Special Travel	40,000	43,719	43,718	1
Office Supplies	19,974	19,829	19,829	

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Webb County, Texas
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General Fund
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	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit-Continued				
Postage	3,000	2,101	2,101	
Advertising	2,000	1,877	1,876	1
Dues And Memberships	600	350	350	
Books And Subscriptions	7,000	2,974	2,973	1
Training And Education	15,000	14,968	14,967	1
Equipment Rental	5,500	5,175	5,174	1
Professional Services	7,000	5,505	5,505	
Utilities	300,000	285,107	285,107	
Uniforms	23,700	16,133	16,132	1
Fuel And Lubricants	7,000	3,984	3,983	1
Materials And Supplies	21,000	37,811	37,811	
Minor Apparatus And Tools	4,946	3,478	3,478	
Repairs And Maintenance Building	46,180	76,255	76,255	
Repairs And Maintenance Equipment	50,000	50,577	50,576	1
Total Jail Bargaining Unit	7,607,092	7,671,499	7,654,134	17,365
Jail Non Bargaining Unit				
Wages And Fringe Benefits	891,930	876,327	876,323	4
Total Jail Non Bargaining Unit	891,930	876,327	876,323	4
Jail Purchasing				
Professional Services	191,600	197,820	197,820	
Uniforms	6,000	5,998	5,997	1
Materials And Supplies	73,311	70,004	70,003	1
Groceries	450,000	663,816	663,815	1
Medicines	80,000	106,033	106,032	1
Minor Apparatus And Tools	2,514			
Janitorial Supplies	51,575	51,575	46,293	5,282
Medical Services	95,000	343,645	343,645	
Total Jail Purchasing	950,000	1,438,891	1,433,605	5,286
Corrections And Rehabilitation Expenditures	9,449,022	9,986,717	9,964,062	22,655
Less Capital Outlay				
Total Current Corrections And Rehabilitation Expenditures	$ 9,449,022	9,986,717	9,964,062	22,655
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Economic Development				
Wages And Fringe Benefits	246,766	267,617	267,614	3
Administrative Travel	4,950	4,950	4,950	
Local Mileage	200	41	41	
Postage	1,000	792	791	1
Books And Subscriptions	50			
Training And Education	450	165	165	
Fuel And Lubricants	800	1,852	1,852	
Materials And Supplies	1,200	1,328	1,328	
Repairs And Maintenance Equipment	500	144	143	1
Repairs And Maintenance Vehicles	450	419	419	
Total Economic Development	256,366	277,308	277,303	5
Quad City Community Center				
Wages And Fringe Benefits	67,845	86,914	82,174	4,740
Local Mileage	2,000	3,524	3,524	
Books And Subscriptions	4,124	1,364	1,363	1
Utilities	25,000	36,002	36,002	

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Webb County, Texas
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General Fund
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	2005			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Quad City Community Center-Continued				
Fuel And Lubricants	2,500	2,070	2,069	1
Materials And Supplies	1,500	1,036	1,036	
Repairs And Maintenance Building	2,620	2,784	2,784	
Repairs And Maintenance Equipment	2,500	1,628	1,627	1
Repairs And Maintenance Vehicles	1,500	823	822	1
Janitorial Supplies	1,000	1,197	1,030	167
Total Quad City Community Center	110,589	137,342	132,431	4,911
Bruni Community Center				
Wages And Fringe Benefits	28,018	28,018	28,000	18
Utilities	7,655	7,655	7,598	57
Fuel And Lubricants	1,000	1,000	123	877
Materials And Supplies	1,500	1,500	1,143	357
Repairs And Maintenance Building	1,685	1,685	1,677	8
Repairs And Maintenance Equipment	1,500	1,500	160	1,340
Repairs And Maintenance Vehicles	1,000	1,000	306	694
Janitorial Supplies	1,000	1,000	905	95
Total Bruni Community Center	43,358	43,358	39,912	3,446
El Cenizo Community Center				
Wages And Fringe Benefits	67,763	67,964	67,960	4
Car Allowance	1,200	1,200	1,200	
Utilities	11,560	15,180	15,180	
Fuel And Lubricants	2,000	1,379	1,379	
Materials And Supplies	1,000	969	968	1
Repairs And Maintenance Building	3,000	3,896	3,895	1
Repairs And Maintenance Equipment	700	557	556	1
Repairs And Maintenance Vehicles	1,000	145	145	
Janitorial Supplies	1,000	1,000	995	5
Total El Cenizo Community Center	89,223	92,290	92,278	12
Larga Vista Center				
Wages And Fringe Benefits	66,116	65,438	64,111	1,327
Utilities	15,000	15,678	15,677	1
Fuel And Lubricants	4,000	2,159	2,159	
Materials And Supplies	1,500	1,492	1,492	
Repairs And Maintenance Building	2,445	1,353	1,352	1
Repairs And Maintenance Equipment	1,272	943	943	
Repairs And Maintenance Vehicles	2,000	2,464	2,463	1
Janitorial Supplies	1,000	902	901	1
Total Larga Vista Center	93,333	90,429	89,098	1,331
Rio Bravo Community Center				
Wages And Fringe Benefits	24,700	52,722	52,721	1
Car Allowance		500	500	
Utilities	11,620	20,245	20,244	1
Fuel And Lubricants	1,500			
Materials And Supplies	1,000	999	998	1
Repairs And Maintenance Building	3,000	2,558	2,557	1
Repairs And Maintenance Vehicles	500	118	117	1
Janitorial Supplies	1,000	780	779	1
Total Rio Bravo Community Center	43,320	77,922	77,916	6

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2005

		2005			
		Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
		Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:					
Golf Course					
Water Rights			1,891	1,890	1
Utilities		30,000	60,963	60,963	
Repairs And Maintenance Building		10,000	350	350	
Repairs And Maintenance Equipment		13,900	9,000	9,000	
Total Golf Course		53,900	72,204	72,203	1
Parks And Grounds					
Wages And Fringe Benefits		194,290	182,691	182,687	4
Administrative Travel		1,000			
Dues And Memberships		200			
Equipment Rental		600	100	94	6
Uniforms		3,400	2,500	2,075	425
Fuel And Lubricants		5,600	4,676	4,675	1
Materials And Supplies		2,363	2,287	2,073	214
Minor Apparatus And Tools		319	119		119
Repairs And Maintenance Equipment		2,000	2,000	1,434	566
Repairs And Maintenance Vehicles		2,258	2,258	2,184	74
Landfill Fees		2,000	1,000	325	675
Total Parks And Grounds		214,030	197,631	195,547	2,084
Community And Economic Development Expenditures		904,119	988,484	976,688	11,796
Less Capital Outlay					
Total Current Community And Economic Development Expenditures	$	904,119	988,484	976,688	11,796
Add Capital Outlay-All Departments					
TOTAL GENERAL FUND EXPENDITURES	$	51,173,069	50,950,680	49,998,810	951,870

Concluded

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30, 2005

	Special Revenues	Capital Projects	Debt Service	Total-Nonmajor Governmental Funds
ASSETS				
Cash and investments	3,159,221	8,844,724	430,433	12,434,378
Taxes receivable, net	223,760	-	1,231,047	1,454,807
Due from other funds	3,156,630	146,805	144,640	3,448,075
Receivable from other governments	1,889,930	1,981,014	-	3,870,944
Other receivables	137,478	21	-	137,499
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	8,567,019	10,972,564	1,806,120	21,345,703
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	785,531	1,111,459	1,557	1,898,547
Due to other funds	1,905,336	345,854	61,612	2,312,802
Payable to other governments	31,660	-	-	31,660
Deferred revenue	454,228	934,853	1,160,461	2,549,542
Other accrued expenditures	465,434	3,363	-	468,797
Other payables	146,300	992,854	-	1,139,154
Total liabilities	3,788,489	3,388,383	1,223,630	8,400,502
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	303,657	303,657
Capital projects	-	10,893,841	-	10,893,841
Other purposes	5,523,669	-	-	5,523,669
Unreserved, reported in:				
Debt service			278,833	278,833
Capital projects		(3,309,660)		(3,309,660)
Special revenues	(745,139)			(745,139)
Total fund balances	4,778,530	7,584,181	582,490	12,945,201
Total liabilities and fund balances	$ 8,567,019	$ 10,972,564	$ 1,806,120	$ 21,345,703

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary

	Special Revenues	Capital Projects	Debt Service	Total-Nonmajor Governmental Funds
REVENUES				
Property Taxes	551,837	-	5,946,478	6,498,315
Sales and miscellaneous taxes	394,955	-	-	394,955
Fees and fines	2,296,093	-	-	2,296,093
Intergovernmental	9,886,375	12,318,126	-	22,204,501
Charges for services	3,988,802	-	-	3,988,802
Investment earnings	106,492	318,806	89,054	514,352
Miscellaneous	924,346	-	19,949	944,295
Grant matching	945,237	87,836	-	1,033,073
Total revenues	19,094,137	12,724,768	6,055,481	37,874,386
EXPENDITURES				
Current:				
General government	1,112,328	128,735	253,006	1,494,069
Public safety	2,779,124	245,584	-	3,024,708
Justice system	3,169,652	86,022	-	3,255,674
Health and human services	2,590,957	5,247	-	2,596,204
Infrastructure and environmental services	4,652,815	-	-	4,652,815
Corrections and rehabilitation	2,505,653	-	-	2,505,653
Community and economic development	992,176	7,929	-	1,000,105
Debt Service				
Principal	28,637	-	3,331,893	3,360,530
Interest and other charges	1,866	-	3,104,489	3,106,355
Payments to escrow agent	-	-	202,066	202,066
Capital outlay	991,836	15,560,076	-	16,551,912
Total Expenditures	18,825,044	16,033,593	6,891,454	41,750,091
Excess (deficiency) of revenues over expenditures	269,093	(3,308,825)	(835,973)	(3,875,705)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	12,716,562	12,716,562
Premium (discount) on bonds issued	-	-	776,633	776,633
Payments to refunded bond escrow agent	-	-	(13,240,188)	(13,240,188)
Transfers in	196,281	2,978,860	861,799	4,036,940
Transfers out	(1,222,593)	(2,978,860)	-	(4,201,453)
Total other financing sources and uses	(1,026,312)	-	1,114,806	88,494
SPECIAL ITEM				
Proceeds from sale of equipment	12,080	-	-	12,080
Net change in fund balances	(745,139)	(3,308,825)	278,833	(3,775,131)
Fund balances - beginning, Restated	5,523,669	10,893,006	303,657	16,720,332
Fund balances - ending	4,778,530	7,584,181	582,490	12,945,201

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.

WEBB COUNTY TAX ASSESSOR / COLLECTOR VEHICLE INVENTORY TAX FUND

These revenues are earned by the department in compliance with state law to defray the cost of vehicle inventory operations.

WEBB COUNTY FUNDS - continued

JUSTICE COURT TECHNOLOGY FUND

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

ELECTION CONTRACT SERVICES FUND

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

WEBB COUNTY CONSTABLE PRECINCT 1 STATE FORFEITURE FUND

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

WEBB COUNTY CONSTABLE PRECINCT 1 FEDERAL FORFEITURE FUND

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

WEBB COUNTY CONSTABLE PRECINCT 4 FEDERAL FORFEITURE FUND

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

WEBB COUNTY SHERIFF FEDERAL FORFEITURE FUND

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

WEBB COUNTY SHERIFF STATE FORFEITURE FUND

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

WEBB COUNTY DISTRICT ATTORNEY FEDERAL FORFEITURE FUND

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

WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE FUND

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

WEBB COUNTY FUNDS - continued

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.

DISTRICT ATTORNEY DOMESTIC VIOLENCE COUNSELORS

This fund is to pay for the salaries of two domestic violence counselors. This fund is to develop and strengthen victim services in cases involving crimes against women.

DRUG IMPACT COURT RESERVE FUND

Revenues are from fines levied by the Drug Impact Court. This fund is to build a reserve for future Drug Impact Court expenditures.

COURTHOUSE SECURITY FEES FUND

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

WEBB COUNTY SHERIFF JAIL MATCH/PATCH PROGRAM (Mamas and their children/Papas and their Children)

The purpose of the Program is to maintain and strengthen the parent child relationship during the incarceration of the parent.

WEBB COUNTY FUNDS - continued

RURAL RAIL TRANSPORTATION DISTRICT FUND

This fund was established January 2003 to provide the essential elements for the continued economic vitality and of the County's rural area according to Article 6550c.

PAYROLL CLEARING FUND

The Webb County Payroll Fund accounts for payroll transactions for Webb County.

CITY OF LAREDO

CITY OF LAREDO HOMELESS PREVENTION FUND

Revenues are from the City of Laredo, Texas. This program is used to assist individuals and/or families on the verge of becoming homeless; they are assisted with utility, rent, and/or mortgage payments.

ELDERLY NUTRITION PROGRAM

Revenues are from the City of Laredo, Texas. These funds are used to provide meals and other nutrition services to older people with the greatest economic or social need.

NEIGHBOR TO NEIGHBOR

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

LAREDO INDEPENDENT SCHOOL DISTRICT-BOOT-CAMP PROGRAM

Revenues are from the Laredo Independent School District. This program is for physical education and community service aimed at junior school and high school youths who are referred to the Webb County Justice of the Peace Courts for truancy.

FEDERAL GRANTS

U.S. Department of Health and Human Services

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.

FEDERAL GRANTS - continued

U.S. Department of Health and Human Services

WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS-LIHEAP

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

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

COMMUNITY SERVICE BLOCK GRANT

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

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.

CHILDREN'S JUSTICE ACT CLUSTER COURT

Revenues are for the implementation of the cluster court, which covers a four county area, Duval, Jim Hogg, Webb and Zapata.

U.S. Department of Housing and Urban Development

HUD NEIGHBORHOOD INITIATIVE PROGRAM #B-00-NI-TX-WC-0002

Revenues are from U.S. Department of Housing and Urban Development. This program addresses housing needs by providing housing activities that benefit low to moderate income families in the form of housing rehabilitations and indoor plumbing improvements.

SELF HELP CENTER PROGRAM – TCDP CONTRACT 721003

Revenues are from Texas Department of Housing and Community Affairs. This program will provide housing and community development services and infrastructure improvements to colonias. Additionally, outreach and educational services will be provided to colonia residents.

FEDERAL GRANTS - continued

SELF HELP CENTER PROGRAM –CONTRACT 724003

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds shall provide for legal services, public facility services, public services, and rehabilitation of private properties in the targeted areas of Los Altos, Tanquecitos I & II, San Carlos I & II and D5 Acres.

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 719000

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide for the redesigning and reconstructing of inadequate drainage in the City of Rio Bravo.

U.S. Department of Agriculture

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.

U.S. Department of Justice

BULLET PROOF VESTS PARTNERSHIP

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

C.O.P.S IN SCHOOLS PROGRAM

Revenues are from the U. S. Department of Justice Office of Community Oriented Policing Services. Funds are use to employ six additional School Resource Officers.

LOCAL LAW ENFORCEMENT BLOCK GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are to be used to purchase law enforcement equipment.

LOCAL LAW ENFORCEMENT BLOCK GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are to be used to purchase law enforcement equipment.

FEDERAL GRANTS - continued

CRIMINAL JUSTICE DIVISION - JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT

Revenues are from the Office of the Governor. These funds assist early prevention And early intervention projects to address conditions that contribute to delinquent behavior.

CRIMINAL JUSTICE DIVISION - WOMEN'S LEGAL ADVOCATE

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to employ one court advocate to assist female victims by processing applications for protective orders, preparing motions for the prosecutors in criminal cases.

SAFE-HAVEN PROGRAM

Revenues are from the U.S. Department of Justice Programs. These funds support supervised visitation and safe exchange option for families with a history of domestic violence, child abuse, sexual assault and stalking.

CRIMINAL JUSTICE DIVISION – DISTRICT ATTORNEY'S INITIATIVE AGAINST DOMESTIC VIOLENCE

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to support programs assisting victims with services necessary to speed their recovery from a criminal act and aid them in the criminal justice process.

CRIMINAL JUSTICE DIVISION - WOMEN'S LEGAL ADVOCATE (PROSECUTOR)

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds provide legal representation to female victims of domestic violence in criminal and civil cases.

CRIMINAL JUSTICE DIVISION - STDC JUVENILE ACCOUNTABILITY INCENTIVE BLOCK

Revenues are passed through South Texas Development Council. These funds were appropriated for training and education regarding delinquent behavior.

CRIMINAL JUSTICE DIVISION - LAREDO MULTI-AGENCY NARCOTICS TASK FORCE

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division. The Task Force is dedicated to combating the buying, selling, smuggling, and distributing of drugs.

FEDERAL GRANTS - continued

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO FINANCIAL TASK FORCE

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

DRUG ENFORCEMENT AGENCY – LAREDO FINANCIAL 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.

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.

U.S. Federal Emergency Management Agency

EMERGENCY FOOD AND SHELTER PROGRAM

Revenues are provided from the U.S. Federal Emergency Management Agency. These funds are used to provide rural area participants with assistance in paying utilities.

Revenues are from Webb County and are designated to support payroll expenditures for the Community Action Agency Emergency Food and Shelter programs.

Revenues are provided by TXU Energy and Reliant Energy for the Neighbor-to-Neighbor Programs.
The funds are to be used to help needy people experiencing an energy emergency or crisis.

COMMUNITY EMERGENCY RESPONSE TEAM

Revenues are from the U.S. Federal Emergency Management Agency. The program educates people about disaster preparedness for hazards that may impact their area and trains them in basic disaster response skills.

FEDERAL GRANTS - continued

U.S. Department of Transportation

TEXAS TRAFFIC SAFETY PROGRAM

Revenues are from the U.S Department of Transportation passed through Texas Department of Transportation. This program is use to reduce the number of speed/occupant protection/DWI-related crashers, injuries, and fatalities, and to increase occupant restraint use for adult and children in vehicles.

PUBLIC TRANSPORATION FOR NON-UBRANIZED 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.

U.S. Corporation for National and Community Service

VISTA VOLUNTEER PROGRAM

Revenues are from the U.S. Corporation for National and Community Service. Funds are used to supplement efforts to eliminate poverty and poverty-related problems by enabling persons to perform meaningful and constructive service as volunteers.

Texas Engineering Extension Service

STATE HOMELAND SECURITY PROGRAM

Revenues are from the Department of Homeland Security. Funds are used to purchase specialized equipment to enhance the capability of state and local units of government to prevent, deter, respond to, and recover from incidents of terrorism involving the use of CBRNE weapons and cyber attacks.

STATE GRANTS

Community Justice Assistance Division

COMMUNITY CORRECTIONS PROGRAM

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

Defendants needs/risks factor.

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

STATE GRANTS - continued

DAY REPORTING CENTER

Revenues are from the State of Texas Community Justice Assistance Division. The fund provides an outlet for community service and continued education.

Community Justice Assistance Division

BASIC SUPERVISION PROGRAM

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

TREATMENT INCARCERATION PROGRAM

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

MENTALLY IMPAIRED CASELOAD

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

Texas Department of Housing and Community Affairs

HOME CONTRACT FOR DEED CONVERSION CONTRACT #542006

Revenues are from the Texas Department of Housing and Community Affairs. This program shall use deferred forgivable loans to assist homebuyers with acquisition and rehabilitation assistance.

HOME OWNER OCCUPIED HOUSING ASSISTANCE PROGRAM CONTRACT #1000038

Revenues are from the Texas Department of Housing and Community Affairs. This program shall provide homeowners with grants to reconstruct or rehabilitate their homes.

STATE GRANTS - continued

Texas Juvenile Probation Commission

BORDER PROJECT

Revenues are from the Texas Juvenile Probation Commission to provide juvenile supervision program.

COMMUNITY CORRECTIONS

Revenues are from the Texas Juvenile Probation Commission to provide funding to local juvenile boards for the purpose of developing community-based probation program alternatives for juveniles at risk of commitment to the Texas Youth Commission.

PROGRESSIVE SANCTIONS ISJPO

Revenues are from the Texas Juvenile Probation Commission to provide funding for intensive supervision juvenile probation officer(s) to provide intensive services for those juvenile offenders who are primarily assigned to Level 4 of the Progressive Sanctions Model.

SALARY ADJUSTMENT JUVENILE OFFICERS

Revenues are from the Texas Juvenile Probation Commission to provide funding to certified juvenile probation officers and certified detention officers as a salary supplement.

STATE AID

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

PROGRESSIVE SANCTIONS JPO

Revenues are from the Texas Juvenile Probation Commission to provide funding for JPO(s) for the provision of supervision and programs to juvenile offenders who are assigned to Levels 2 or 3 of the Progressive Sanctions Model.

PROGRESSIVE SANCTIONS LEVEL 1-2-3 PROGRAMS

Revenues are from the Texas Juvenile Probation Commission to provide funds for programs and services for juveniles who are assigned to Levels 1-2-3 of the Progressive Sanctions Model.

STATE GRANTS - continued

VERTEX TARGETED OPPORTUNITIES (JUSTICE BENEFITS, INC.)

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

JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM

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

Texas Automobile Theft Prevention Authority

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO AUTO THEFT TASK FORCE

Revenues are from the Office of the Governor, Criminal Justice Division through a grant awarded to the City of Laredo. The Task Force will detect, investigate and apprehend individuals involved in auto theft in the area.

Texas Water Development Board

HIGHWAY 59 FACILITY PLAN CONTRACT 2001-483-441

Revenues are from the Texas Water Development Board and Border Environment Cooperation Commission. These funds are used for a facility engineering plan for the economically distressed area known as highway 59 colonias.

Texas Parks & Wildlife Department

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 State Comptroller

SENATE BILL 55 STATEWIDE TOBACCO EDUCATION AND PREVENTION

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

STATE GRANTS - continued

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.

Office of the Attorney General

OFFICE OF THE ATTORNEY GENERAL CONTRACT #00-03847.A2

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.

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.

WEBB COUNTY SHERIFF DEPARTMENT OTHER VICTIM ASSISTANCE GRANT-CONTRACT #06-02908

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.

Criminal Justice Division

TEXAS TASK FORCE ON INDIGENT DEFENSE

Revenues are from the Texas Task Force on Indigent Defense. This program is to assist in funding and indigent defense coordinator for one year and county providing the second full year of funding in the same amount.

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Webb County Clerk Archive	Webb County Hotel/Motel Occupancy Tax	Webb County Records Management and Preservation	District Clerk Preservation
ASSETS				
Cash and investments	$ 13,640	$ 26,019	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	172,048	-	32,430	39,940
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	185,688	26,019	32,430	39,940
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	6,560	8,400	-	-
Due to other funds	1,332	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	710	-
Other payables	-	-	-	-
Total liabilities	7,892	8,400	710	-
Fund balances:				
Reserved for:				
Other purposes	265,335	36,547	14,801	13,690
Unreserved	(87,539)	(18,928)	16,919	26,250
Total fund balances	177,796	17,619	31,720	39,940
Total liabilities and fund balances	$ 185,688	$ 26,019	$ 32,430	$ 39,940

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Webb County Clerk Records Management and Preservation	Road and Bridge	Webb County Tax Assessor / Collector Vehicle Inventory Tax	Justice Court Technology
ASSETS				
Cash and investments	$ 13,645	$ -	$ -	$ -
Taxes receivable, net	-	223,760	-	-
Due from other funds	82,539	1,696,945	-	195,335
Receivable from other governments	-	32,487	-	-
Other receivables	-	-	-	-
Total assets	96,184	1,953,192	-	195,335
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	91	61,307	-	14,223
Due to other funds	-	18,776	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	213,002	-	-
Other accrued expenditures	3,985	127,555	-	-
Other payables	-	12,686	-	-
Total liabilities	4,076	433,326	-	14,223
Fund balances:				
Reserved for:				
Other purposes	70,733	1,560,884	-	127,325
Unreserved	21,375	(41,019)	-	53,787
Total fund balances	92,108	1,519,866	-	181,112
Total liabilities and fund balances	$ 96,184	$ 1,953,192	$ -	$ 195,335

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Election Contract Services	Webb County Constable Precinct 1 State Forfeiture	Webb County Constable Precinct 1 Federal Forfeiture	Webb County Constable Precinct 4 Federal Forfeiture
ASSETS				
Cash and investments	$ 87,084	$ -	$ 37,495	$ 6,451
Taxes receivable, net	-	-	-	-
Due from other funds	71	50,309	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	87,155	50,309	37,495	6,451
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	1,092	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	2,340	-
Other accrued expenditures	-	4,286	-	-
Other payables	-	-	-	-
Total liabilities	-	4,286	3,432	-
Fund balances:				
Reserved for:				
Other purposes	27,173	-	51,798	6,282
Unreserved	59,982	46,023	(17,735)	169
Total fund balances	87,155	46,023	34,063	6,451
Total liabilities and fund balances	$ 87,155	$ 50,309	$ 37,495	$ 6,451

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Webb County Sheriff Federal Forfeiture	Webb County Sheriff State Forfeiture	Webb County District Attorney Federal Forefeiture	Webb County District Attorney State Forfeiture
ASSETS				
Cash and investments	$ 46,804	$ 46,376	$ 754,217	$ 229,500
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	45,868	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	46,804	46,376	800,085	229,500
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,146	8,665	54,172	770
Due to other funds	8,131	902	14,931	38,843
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	8,129	1,471	6,491	-
Other payables	-	-	-	-
Total liabilities	18,406	11,038	75,594	39,613
Fund balances:				
Reserved for:				
Other purposes	160,021	375,138	843,415	194,400
Unreserved	(131,624)	(339,800)	(118,923)	(4,513)
Total fund balances	28,397	35,338	724,491	189,887
Total liabilities and fund balances	$ 46,804	$ 46,376	$ 800,085	$ 229,500

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	District Attorney Hot Check Fee	District Attorney's Domestic Violence Counselors	Drug Impact Court Reserve	Courthouse Security Fees
ASSETS				
Cash and investments	$ -	$ -	$ -	$ 2,729
Taxes receivable, net	-	-	-	-
Due from other funds	39,824	13,374	20,068	52,065
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	39,824	13,374	20,068	54,794
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	117	-
Due to other funds	-	9,044	7,397	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	1,917	4,330	9,588	-
Other payables	-	-	-	-
Total liabilities	1,917	13,374	17,102	-
Fund balances:				
Reserved for:				
Other purposes	47,545	-	127,471	79,143
Unreserved	(9,638)	-	(124,505)	(24,349)
Total fund balances	37,907	-	2,966	54,794
Total liabilities and fund balances	$ 39,824	$ 13,374	$ 20,068	$ 54,794

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Laredo Webb County Child Welfare Unit	Webb County Sheriff Inmate Commissary Sales Commission	Webb County Sheriff Jail Match/Patch Program	Rural Rail Transportation District
ASSETS				
Cash and investments	$ 115,991	$ 106,399	$ 1,222	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	16,608
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	115,991	106,399	1,222	16,608
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	7,065
Due to other funds	-	926	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	926	-	7,065
Fund balances:				
Reserved for:				
Other purposes	112,977	92,990	1,222	7,390
Unreserved	3,015	12,483	-	2,153
Total fund balances	115,991	105,473	1,222	9,543
Total liabilities and fund balances	$ 115,991	$ 106,399	$ 1,222	$ 16,608

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Payroll Clearing	City of Laredo Homeless Prevention	Elderly Nutrition	Neighbor-to-Neighbor
ASSETS				
Cash and investments	$ 15,592	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	162	-	2,682	62,348
Receivable from other governments	-	-	1,875	-
Other receivables	98,542	2,800	-	-
Total assets	114,296	2,800	4,557	62,348
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	88,197	-	2,684	27,672
Due to other funds	9,807	2,800	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	34,631
Other accrued expenditures	-	-	1,873	-
Other payables	16,292	-	-	45
Total liabilities	114,296	2,800	4,557	62,348
Fund balances:				
Reserved for:				
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 114,296	$ 2,800	$ 4,557	$ 62,348

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	LISD - Bootcamp Program	Comprehensive Energy Assistance Program	Weatherization Assistance For Low Income Persons	Community Service Block Grant
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	3,200	1,290
Receivable from other governments	-	61,326	31,913	33,955
Other receivables	-	-	-	-
Total assets	-	61,326	35,113	35,245
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	28,567	22,301	7,461
Due to other funds	-	31,913	3,928	250
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	9,731
Other accrued expenditures	-	846	1,461	17,803
Other payables	-	-	-	-
Total liabilities	-	61,326	27,690	35,245
Fund balances:				
Reserved for:				
Other purposes	-	-	-	-
Unreserved	-	-	7,423	-
Total fund balances	-	-	7,423	-
Total liabilities and fund balances	$ -	$ 61,326	$ 35,113	$ 35,245

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Meals on Wheels	Children's Justice Act Cluster Court	HUD Neighborhood Initiative	TDHCA Self Help Center 721003
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	2,702	-	913	-
Receivable from other governments	31,571	638	36,788	-
Other receivables	-	-	-	-
Total assets	34,273	638	37,701	-
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	15,601	-	13,428	-
Due to other funds	10,560	638	16,792	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	8,112	-	-	-
Other payables	-	-	7,481	-
Total liabilities	34,273	638	37,701	-
Fund balances:				
Reserved for:				
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 34,273	$ 638	$ 37,701	$ -

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	TDHCA Self Help Center 724003	ORCA Contract number 719000	Child And Adult Care Food Program	U.S. Department Of Justice-Bullet Proof Vests Partnership Program
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	2,956	7,177	67,087	-
Receivable from other governments	224,988	84,621	94,485	-
Other receivables	-	-	-	-
Total assets	227,944	91,798	161,572	-
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3,124	1,739	84,957	-
Due to other funds	216,769	79,988	1,435	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	7,948	746	13,794	-
Other payables	103	9,325	-	-
Total liabilities	227,944	91,798	100,186	-
Fund balances:				
Reserved for:				
Other purposes	-	-	-	-
Unreserved	-	-	61,386	-
Total fund balances	-	-	61,386	-
Total liabilities and fund balances	$ 227,944	$ 91,798	$ 161,572	$ -

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	U.S. Department Of Justice - C.O.P.S. In School Program	U.S. Department Of Justice-Local Law Enforcement Block Grant	U.S. Department of Justice - Local Law Enforcement Block Grant	CJD Juvenile Accountability Incentive Block
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	28,525	2,176	29,517	1,805
Receivable from other governments	57,545	-	-	13,119
Other receivables	-	-	-	-
Total assets	86,070	2,176	29,517	14,924
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	2,022	-	-
Due to other funds	75,804	-	-	12,689
Payable to other governments	-	-	-	-
Deferred revenue	-	154	29,517	-
Other accrued expenditures	10,266	-	-	2,235
Other payables	-	-	-	-
Total liabilities	86,070	2,176	29,517	14,924
Fund balances:				
Reserved for:				
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 86,070	$ 2,176	$ 29,517	$ 14,924

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	CJD Women's Legal Advocate	U.S. Department of Justice - Safe Haven	CJD District Attorney's Initiative Against Domestic Violence	CJD Women's Legal Advocate (Prosecutor)
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	4,531	-	3,415	9,310
Receivable from other governments	9,716	44,986	11,854	11,843
Other receivables	-	-	-	-
Total assets	14,247	44,986	15,269	21,153
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	1,597	44,986	-	902
Due to other funds	11,128	-	13,039	17,740
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	1,522	-	2,230	2,511
Other payables	-	-	-	-
Total liabilities	14,247	44,986	15,269	21,153
Fund balances:				
Reserved for:				
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 14,247	$ 44,986	$ 15,269	$ 21,153

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	CJD STDC Juvenile Accountability Incentive Block	CJD Laredo Multi-Agency Narcotics Task Force	CJD City of Laredo Financial Task Force	DEA - Laredo Financial Task Force
ASSETS				
Cash and investments	$ -	$ 90,981	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,023	2,003	-	5,283
Receivable from other governments	-	349,537	21,343	182,373
Other receivables	-	-	-	-
Total assets	1,023	442,521	21,343	187,656
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	136,241	-	-
Due to other funds	-	259,747	18,697	178,771
Payable to other governments	-	-	-	-
Deferred revenue	1,023	-	-	-
Other accrued expenditures	-	27,944	2,646	8,885
Other payables	-	-	-	-
Total liabilities	1,023	423,932	21,343	187,656
Fund balances:				
Reserved for:				
Other purposes	-	-	-	-
Unreserved	-	18,589	-	-
Total fund balances	-	18,589	-	-
Total liabilities and fund balances	$ 1,023	$ 442,521	$ 21,343	$ 187,656

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	DEA Narcotics Task Force	CAA Emergency Food & Shelter	Community Emergency Response Team	TXDOT - Texas Traffic Safety Program
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	15,183	5,877	4	-
Receivable from other governments	191,591	-	11,348	-
Other receivables	-	-	-	-
Total assets	206,774	5,877	11,352	-
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	4,414	4,277	-
Due to other funds	196,903	70	7,075	-
Payable to other governments	-	-	-	-
Deferred revenue	-	782	-	-
Other accrued expenditures	9,871	553	-	-
Other payables	-	58	-	-
Total liabilities	206,774	5,877	11,352	-
Fund balances:				
Reserved for:				
Other purposes	-	122	-	-
Unreserved	-	(122)	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 206,774	$ 5,877	$ 11,352	$ -

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Public Transportation For Non Urbanized Areas	VISTA Volunteer Program	TEEX-State Homeland Security LETPP	CJAD Community Corrections
ASSETS				
Cash and investments	$ -	$ -	$ -	$ 343,974
Taxes receivable, net	-	-	-	-
Due from other funds	5,965	1,722	12	125
Receivable from other governments	143,589	1,712	-	-
Other receivables	-	-	-	2,070
Total assets	149,554	3,434	12	346,169
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	22,048	1,712	-	450
Due to other funds	111,248	-	12	264,490
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	55,139
Other accrued expenditures	16,258	1,722	-	26,090
Other payables	-	-	-	-
Total liabilities	149,554	3,434	12	346,169
Fund balances:				
Reserved for:				
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 149,554	$ 3,434	$ 12	$ 346,169

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	CJAD Day Reporting Center	CJAD Basic Supervision Program	CJAD Treatment Incarceration Program	CJAD Mentally Impaired Caseload
ASSETS				
Cash and investments	$ 23,994	$ 185,637	$ 20,684	$ 8,089
Taxes receivable, net	-	-	-	-
Due from other funds	19,980	234,162	18,300	5,940
Receivable from other governments	-	-	10,000	-
Other receivables	-	8,578	-	-
Total assets	43,974	428,377	48,984	14,029
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	517	57,185	17,450	-
Due to other funds	6,912	104,429	1,522	2,435
Payable to other governments	-	-	-	-
Deferred revenue	26,205	42,183	25,300	6,721
Other accrued expenditures	6,312	56,605	-	2,228
Other payables	-	92,785	-	-
Total liabilities	39,946	353,187	44,272	11,384
Fund balances:				
Reserved for:				
Other purposes	-	255,814	-	5,733
Unreserved	4,028	(180,624)	4,712	(3,088)
Total fund balances	4,028	75,190	4,712	2,645
Total liabilities and fund balances	$ 43,974	$ 428,377	$ 48,984	$ 14,029

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	TDHCA Contract number 542006	TDHCA Contract number 1000038	TJPC Border Project	TJPC Community Corrections
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	748	2,592	38,366
Receivable from other governments	14,401	15,270	1,935	21,603
Other receivables	-	-	-	-
Total assets	14,401	16,018	4,527	59,969
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	904	5,841
Due to other funds	14,401	16,018	-	36,899
Payable to other governments	-	-	926	8,581
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	684	8,648
Other payables	-	-	2,013	-
Total liabilities	14,401	16,018	4,527	59,969
Fund balances:				
Reserved for:				
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 14,401	$ 16,018	$ 4,527	$ 59,969

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Progressive Sanctions ISJPO	TJPC Salary Adjustment Juvenile Officers	TJPC State Aid	Progressive Sanctions JPO
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	12,488	4,798	-
Receivable from other governments	3,329	7,831	10,487	30,493
Other receivables	-	-	-	-
Total assets	3,329	20,319	15,285	30,493
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	4,062	-
Due to other funds	1,896	-	10,061	16,787
Payable to other governments	-	16,407	105	-
Deferred revenue	-	-	-	-
Other accrued expenditures	1,433	3,912	1,057	13,706
Other payables	-	-	-	-
Total liabilities	3,329	20,319	15,285	30,493
Fund balances:				
Reserved for:				
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 3,329	$ 20,319	$ 15,285	$ 30,493

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	TJPC Progressive Sanction Level 1,2,3	Vertex Targeted Opportunities	TJPC JJAEP	CJD City of Laredo Auto Theft Task Force
ASSETS				
Cash and investments	$ -	$ 657,438	$ 266,817	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	3,908	-	62,009	6,585
Other receivables	-	-	25,488	-
Total assets	3,908	657,438	354,314	6,585
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	1,414	203	12,632	-
Due to other funds	141	3,091	29,862	4,168
Payable to other governments	-	-	4,543	-
Deferred revenue	-	-	-	-
Other accrued expenditures	1,177	4,243	26,136	2,417
Other payables	1,176	-	-	-
Total liabilities	3,908	7,537	73,173	6,585
Fund balances:				
Reserved for:				
Other purposes	-	410,223	529,061	-
Unreserved	-	239,678	(247,921)	-
Total fund balances	-	649,901	281,141	-
Total liabilities and fund balances	$ 3,908	$ 657,438	$ 354,314	$ 6,585

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	TWDB Highway 59 Facility Plan	Texas Parks & Wildlife-Community Outdoor Outreach Program	State Comptroller Office Senate Bill 55 Statewide Tabacco Education & Prevention	State Comptroller - Law Enforcement Officer's Standards and Education Account
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	8,598	20,811
Receivable from other governments	-	2,154	-	-
Other receivables	-	-	-	-
Total assets	-	2,154	8,598	20,811
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	318	-	5,955
Due to other funds	-	1,836	-	-
Payable to other governments	-	-	1,098	-
Deferred revenue	-	-	7,500	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	2,154	8,598	5,955
Fund balances:				
Reserved for:				
Other purposes	-	-	-	19,044
Unreserved	-	-	-	(4,188)
Total fund balances	-	-	-	14,856
Total liabilities and fund balances	$ -	$ 2,154	$ 8,598	$ 20,811

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	State Comptroller - 49th Judicial District	Office Of The Attorney General Contract # 00-03847.A2	Office of Attorney General -Texas VINE	OAG-Other Victim Assistance Contract number 06-02908
ASSETS				
Cash and investments	$ 58,248	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	61,290	-	-
Receivable from other governments	-	-	-	886
Other receivables	-	-	-	-
Total assets	58,248	61,290	-	886
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	741	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	886
Other payables	-	-	-	-
Total liabilities	741	-	-	886
Fund balances:				
Reserved for:				
Other purposes	29,093	58,299	-	-
Unreserved	28,414	2,991	-	-
Total fund balances	57,507	61,290	-	-
Total liabilities and fund balances	$ 58,248	$ 61,290	$ -	$ 886

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Texas Task Force - Indigent Defense Coordinator	Total-Nonmajor Special Revenues Funds
ASSETS		
Cash and investments	$ -	$ 3,159,221
Taxes receivable, net	-	223,760
Due from other funds	-	3,156,630
Receivable from other governments	13,836	1,889,930
Other receivables	-	137,478
Total assets	13,836	8,567,019
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	62	785,531
Due to other funds	11,562	1,905,336
Payable to other governments	-	31,660
Deferred revenue	-	454,228
Other accrued expenditures	2,212	465,434
Other payables	-	146,300
Total liabilities	13,836	3,788,489
Fund balances:		
Reserved for:		
Other purposes	-	5,523,669
Unreserved	-	(745,139)
Total fund balances	-	4,778,530
Total liabilities and fund balances	$ 13,836	$ 8,567,019

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Webb County Clerk Archive	Webb County Hotel/Motel Occupancy Tax	Webb County Records Management and Preservation	District Clerk Preservation
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	394,955	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	205,504	-	38,618	26,250
Investment earnings	-	2,014	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	205,504	396,969	38,618	26,250
EXPENDITURES				
Current:				
General government	293,043	336,564	81,699	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	293,043	336,564	81,699	-
Excess (deficiency) of revenues over expenditures	(87,539)	60,405	(43,081)	26,250
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	60,000	-
Transfers out	-	(79,333)	-	-
Total other financing sources and uses	-	(79,333)	60,000	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(87,539)	(18,928)	16,919	26,250
Fund balances - beginning, Restated	265,335	36,547	14,801	13,690
Fund balances - ending	$ 177,796	$ 17,619	$ 31,720	$ 39,940

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Webb County Clerk Records Management and Preservation	Road and Bridge	Webb County Tax Assessor / Collector Vehicle Inventory Tax	Justice Court Technology
REVENUES				
Property Taxes	$ -	$ 551,837	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	1,779,394	-	-
Intergovernmental	-	145,891	-	-
Charges for services	207,605	2,494,491	19,335	75,146
Investment earnings	-	-	-	-
Miscellaneous	-	34,667	-	-
Grant matching	-	-	-	-
Total revenues	207,605	5,006,280	19,335	75,146
EXPENDITURES				
Current:				
General government	165,567	-	-	-
Public safety	-	2,119	-	-
Justice system	-	-	-	21,359
Health and human services	-	-	-	-
Infrastructure and environmental services	-	3,843,653	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	17,717	-
Interest and other charges	-	-	1,618	-
Capital outlay	20,663	431,628	-	-
Total Expenditures	186,230	4,277,400	19,335	21,359
Excess (deficiency) of revenues over expenditures	21,375	728,880	-	53,787
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(781,979)	-	-
Total other financing sources and uses	-	(781,979)	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	12,080	-	-
Net change in fund balances	21,375	(41,019)	-	53,787
Fund balances - beginning, Restated	70,733	1,560,885	-	127,325
Fund balances - ending	$ 92,108	$ 1,519,866	$ -	$ 181,112

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Election Contract Services	Webb County Constable Precinct 1 State Forfeiture	Webb County Constable Precinct 1 Federal Forfeiture	Webb County Constable Precinct 4 Federal Forfeiture
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	50,634	-	-
Intergovernmental	-	-	-	-
Charges for services	223,996	-	-	-
Investment earnings	647	-	1,199	169
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	224,643	50,634	1,199	169
EXPENDITURES				
Current:				
General government	164,661	-	-	-
Public safety	-	4,611	18,934	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	164,661	4,611	18,934	-
Excess (deficiency) of revenues over expenditures	59,982	46,023	(17,735)	169
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	59,982	46,023	(17,735)	169
Fund balances - beginning, Restated	27,173	-	51,798	6,282
Fund balances - ending	$ 87,155	$ 46,023	$ 34,063	$ 6,451

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Webb County Sheriff Federal Forfeiture	Webb County Sheriff State Forfeiture	Webb County District Attorney Federal Forefeiture	Webb County District Attorney State Forfeiture
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	32,550	100,549	68,602
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	3,047	6,095	22,799	7,014
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	3,047	38,645	123,348	75,616
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	134,671	157,540	141,702	80,129
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	220,905	49,092	-
Total Expenditures	134,671	378,445	190,794	80,129
Excess (deficiency) of revenues over expenditures	(131,624)	(339,800)	(67,446)	(4,513)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(51,477)	-
Total other financing sources and uses	-	-	(51,477)	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(131,624)	(339,800)	(118,923)	(4,513)
Fund balances - beginning, Restated	160,021	375,138	843,414	194,400
Fund balances - ending	$ 28,397	$ 35,338	$ 724,491	$ 189,887

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	District Attorney Hot Check Fee	District Attorney's Domestic Violence Counselors	Drug Impact Court Reserve	Courthouse Security Fees
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	174,804	-
Intergovernmental	-	-	-	-
Charges for services	38,487	-	-	200,651
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	110,638	-	-
Total revenues	38,487	110,638	174,804	200,651
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	48,125	110,638	299,309	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	48,125	110,638	299,309	-
Excess (deficiency) of revenues over expenditures	(9,638)	-	(124,505)	200,651
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(225,000)
Total other financing sources and uses	-	-	-	(225,000)
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(9,638)	-	(124,505)	(24,349)
Fund balances - beginning, Restated	47,545	-	127,471	79,143
Fund balances - ending	$ 37,907	$ -	$ 2,966	$ 54,794

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Laredo Webb County Child Welfare Unit	Webb County Sheriff Inmate Commissary Sales Commission	Webb County Sheriff Jail Match/Patch Program	Rural Rail Transportation District
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	2,995	883	-	-
Miscellaneous	20	12,526	-	-
Grant matching	-	-	-	50,000
Total revenues	3,015	13,409	-	50,000
EXPENDITURES				
Current:				
General government	-	-	-	47,847
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	926	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	926	-	47,847
Excess (deficiency) of revenues over expenditures	3,015	12,483	-	2,153
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	3,015	12,483	-	2,153
Fund balances - beginning, Restated	112,976	92,990	1,222	7,390
Fund balances - ending	$ 115,991	$ 105,473	$ 1,222	$ 9,543

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Payroll Clearing	City of Laredo Homeless Prevention	Elderly Nutrition	Neighbor-to-Neighbor
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	10,591	-	111,029
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	95,468	-
Total revenues	-	10,591	95,468	111,029
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	10,591	95,468	111,151
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	10,591	95,468	111,151
Excess (deficiency) of revenues over expenditures	-	-	-	(122)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	122
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	122
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
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	LISD - Bootcamp Program	Comprehensive Energy Assistance Program	Weatherization Assistance For Low Income Persons	Community Service Block Grant
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	5,524	381,936	133,238	458,884
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	106,816
Total revenues	5,524	381,936	133,238	565,700
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	5,524	-	-	-
Health and human services	-	381,936	125,815	565,700
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	5,524	381,936	125,815	565,700
Excess (deficiency) of revenues over expenditures	-	-	7,423	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	7,423	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ -	$ -	$ 7,423	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Meals on Wheels	Children's Justice Act Cluster Court	HUD Neighborhood Initiative	TDHCA Self Help Center 721003
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	332,599	1,148	252,395	32,268
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	500	-	-	-
Grant matching	39,828	565	-	-
Total revenues	372,927	1,713	252,395	32,268
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	1,713	-	-
Health and human services	372,927	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	252,395	8,751
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	23,517
Total Expenditures	372,927	1,713	252,395	32,268
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
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
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	TDHCA Self Help Center 724003	ORCA Contract number 719000	Child And Adult Care Food Program	U.S. Department Of Justice-Bullet Proof Vests Partnership Program
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	233,987	431,936	786,739	8,478
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	233,987	431,936	786,739	8,478
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	8,478
Justice system	-	-	-	-
Health and human services	-	-	725,353	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	229,230	431,936	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	4,757	-	-	-
Total Expenditures	233,987	431,936	725,353	8,478
Excess (deficiency) of revenues over expenditures	-	-	61,386	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	61,386	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ -	$ -	$ 61,386	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	U.S. Department Of Justice - C.O.P.S. In School Program	U.S. Department Of Justice-Local Law Enforcement Block Grant	U.S. Department of Justice - Local Law Enforcement Block Grant	CJD Juvenile Accountability Incentive Block
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	226,937	39,159	8,592	23,858
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	32,484	4,351	955	48,789
Total revenues	259,421	43,510	9,547	72,647
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	259,421	20,260	-	-
Justice system	-	-	-	72,647
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	23,250	9,547	-
Total Expenditures	259,421	43,510	9,547	72,647
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
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
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	CJD Women's Legal Advocate	U.S. Department of Justice - Safe Haven	CJD District Attorney's Initiative Against Domestic Violence	CJD Women's Legal Advocate (Prosecutor)
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	30,127	153,950	45,674	44,851
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	14,414	-	12,881	20,746
Total revenues	44,541	153,950	58,555	65,597
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	44,541	153,950	58,555	65,597
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	44,541	153,950	58,555	65,597
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
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
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	CJD STDC Juvenile Accountability Incentive Block	CJD Laredo Multi-Agency Narcotics Task Force	CJD City of Laredo Financial Task Force	DEA - Laredo Financial Task Force
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	89,560	-	-
Intergovernmental	23	1,069,585	74,937	182,373
Charges for services	-	-	-	-
Investment earnings	-	1,456	-	-
Miscellaneous	-	-	-	-
Grant matching	-	72,694	-	15,283
Total revenues	23	1,233,295	74,937	197,656
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	1,214,706	74,937	216,154
Justice system	23	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	23	1,214,706	74,937	216,154
Excess (deficiency) of revenues over expenditures	-	18,589	-	(18,498)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	18,498
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	18,498
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	18,589	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ -	$ 18,589	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	DEA Narcotics Task Force	CAA Emergency Food & Shelter	Community Emergency Response Team	TXDOT - Texas Traffic Safety Program
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	191,591	17,492	14,936	18,468
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	9,226	-	-
Grant matching	22,578	18,503	-	1,373
Total revenues	214,169	45,221	14,936	19,841
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	247,148	-	14,936	19,841
Justice system	-	-	-	-
Health and human services	-	45,221	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	247,148	45,221	14,936	19,841
Excess (deficiency) of revenues over expenditures	(32,979)	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	32,979	-	-	-
Transfers out	-	(122)	-	-
Total other financing sources and uses	32,979	(122)	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	(122)	-	-
Fund balances - beginning, Restated	-	122	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Public Transportation For Non Urbanized Areas	VISTA Volunteer Program	TEEX-State Homeland Security LETPP	CJAD Community Corrections
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	693,472	156,795	196,212	343,607
Charges for services	109,911	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	233,718
Grant matching	61,445	-	-	-
Total revenues	864,828	156,795	196,212	577,325
EXPENDITURES				
Current:				
General government	-	-	22,947	-
Public safety	-	-	99,472	-
Justice system	-	-	-	-
Health and human services	-	156,795	-	-
Infrastructure and environmental services	802,682	-	6,480	-
Corrections and rehabilitation	-	-	-	662,007
Community and economic development	-	-	12,221	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	62,146	-	55,092	-
Total Expenditures	864,828	156,795	196,212	662,007
Excess (deficiency) of revenues over expenditures	-	-	-	(84,682)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	84,682
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	84,682
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
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	CJAD Day Reporting Center	CJAD Basic Supervision Program	CJAD Treatment Incarceration Program	CJAD Mentally Impaired Caseload
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	158,425	715,966	220,450	50,715
Charges for services	-	-	-	-
Investment earnings	-	28,738	-	-
Miscellaneous	-	626,625	-	-
Grant matching	-	-	-	-
Total revenues	158,425	1,371,329	220,450	50,715
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	154,397	1,418,782	215,738	53,803
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	48,489	-	-
Total Expenditures	154,397	1,467,271	215,738	53,803
Excess (deficiency) of revenues over expenditures	4,028	(95,942)	4,712	(3,088)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(84,682)	-	-
Total other financing sources and uses	-	(84,682)	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	4,028	(180,624)	4,712	(3,088)
Fund balances - beginning, Restated	-	255,814	-	5,733
Fund balances - ending	$ 4,028	$ 75,190	$ 4,712	$ 2,645

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	TDHCA Contract number 542006	TDHCA Contract number 1000038	TJPC Border Project	TJPC Community Corrections
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	7,468	11,505	25,423	329,473
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	7,468	11,505	25,423	329,473
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	25,423	329,473
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	7,468	11,505	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	7,468	11,505	25,423	329,473
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
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
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Progressive Sanctions ISJPO	TJPC Salary Adjustment Juvenile Officers	TJPC State Aid	Progressive Sanctions JPO
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	27,160	94,198	165,331	229,644
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	14,308	-	-	146,020
Total revenues	41,468	94,198	165,331	375,664
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	41,468	94,198	165,331	375,664
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	41,468	94,198	165,331	375,664
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
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
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	TJPC Progressive Sanction Level 1,2,3	Vertex Targeted Opportunities	TJPC JJAEP	CJD City of Laredo Auto Theft Task Force
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	46,458	243,180	486,101	29,124
Charges for services	-	-	348,808	-
Investment earnings	-	13,894	15,107	-
Miscellaneous	-	7,064	-	-
Grant matching	-	-	-	34,536
Total revenues	46,458	264,138	850,016	63,660
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	63,660
Justice system	46,458	24,460	1,086,769	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	10,920	-
Interest and other charges	-	-	248	-
Capital outlay	-	-	-	-
Total Expenditures	46,458	24,460	1,097,937	63,660
Excess (deficiency) of revenues over expenditures	-	239,678	(247,921)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	239,678	(247,921)	-
Fund balances - beginning, Restated	-	410,223	529,062	-
Fund balances - ending	$ -	$ 649,901	$ 281,141	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	TWDB Highway 59 Facility Plan	Texas Parks & Wildlife-Community Outdoor Outreach Program	State Comptroller Office Senate Bill 55 Statewide Tabacco Education & Prevention	State Comptroller - Law Enforcement Officer's Standards and Education Account
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	15,954	2,154	405	23,861
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	20,176	386	-	-
Total revenues	36,130	2,540	405	23,861
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	405	-
Justice system	-	-	-	28,049
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	36,130	2,540	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	36,130	2,540	405	28,049
Excess (deficiency) of revenues over expenditures	-	-	-	(4,188)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	(4,188)
Fund balances - beginning, Restated	-	-	-	19,044
Fund balances - ending	$ -	$ -	$ -	$ 14,856

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	State Comptroller - 49th Judicial District	Office Of The Attorney General Contract # 00-03847.A2	Office of Attorney General -Texas VINE	OAG-Other Victim Assistance Contract number 06-02908
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	43,636	2,991	42,750	886
Charges for services	-	-	-	-
Investment earnings	435	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	44,071	2,991	42,750	886
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	15,657	-	-	886
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	42,750	-
Total Expenditures	15,657	-	42,750	886
Excess (deficiency) of revenues over expenditures	28,414	2,991	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	28,414	2,991	-	-
Fund balances - beginning, Restated	29,093	58,299	-	-
Fund balances - ending	$ 57,507	$ 61,290	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Texas Task Force - Indigent Defense Coordinator	Total-Nonmajor Special Revenues Funds
REVENUES		
Property Taxes	$ -	$ 551,837
Sales and miscellaneous taxes	-	394,955
Fees and fines	-	2,296,093
Intergovernmental	53,835	9,886,375
Charges for services	-	3,988,802
Investment earnings	-	106,492
Miscellaneous	-	924,346
Grant matching	-	945,237
Total revenues	53,835	19,094,137
EXPENDITURES		
Current:		
General government	-	1,112,328
Public safety	-	2,779,124
Justice system	53,835	3,169,652
Health and human services	-	2,590,957
Infrastructure and environmental services	-	4,652,815
Corrections and rehabilitation	-	2,505,653
Community and economic development	-	992,176
Principal	-	28,637
Interest and other charges	-	1,866
Capital outlay	-	991,836
Total Expenditures	53,835	18,825,044
Excess (deficiency) of revenues over expenditures	-	269,093
OTHER FINANCING SOURCES (USES)		
Transfers in	-	196,281
Transfers out	-	(1,222,593)
Total other financing sources and uses	-	(1,026,312)
SPECIAL ITEM		
Proceeds from sale of equipment	-	12,080
Net change in fund balances	-	(745,139)
Fund balances - beginning, Restated	-	5,523,669
Fund balances - ending	$ -	$ 4,778,530

Webb County, Texas
Webb County Clerk Archive Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Fees of Office					
County Clerk	$	191,000	205,504	14,504	201,346
Total Revenues	$	191,000	205,504	14,504	201,346
EXPENDITURES					
Current:					
General Government					
Salaries and Fringe Benefits	$	93,292	92,141	1,151	
Office Supplies		1,500	1,498	2	
Training & Education		3,500	3,463	37	
Professional Services		193,040	188,099	4,941	
Materials & Supplies		8,000	7,842	158	
Total Expenditures	$	94,792	293,043	1,153	
Excess Of Revenue Over Expenditures	$	96,208	(87,539)	15,657	201,346
Fund Balances- Beginning			265,335		63,989
Fund Balances- Ending			$ 177,796		265,335

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, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Taxes	$	450,000	394,955	(55,045)	403,075
Interest		4,500	2,014	(2,486)	2,524
Total Revenues	$	454,500	396,969	(57,531)	405,599
EXPENDITURES					
Current:					
General Government					
Third Party Contracts	$	343,700	336,564	7,136	377,711
Total Expenditures	$	343,700	336,564	7,136	377,711
Excess Of Revenue Over Expenditures	$	110,800	60,405	(50,395)	27,888
Other Financing Sources (Uses)					
Operating Transfers Out		(119,000)	(79,333)	(39,667)	(115,000)
Total Other Financing Sources (Uses)	$	(119,000)	(79,333)		(115,000)
Net change in fund balances	$	(8,200)	(18,928)	(90,062)	(87,112)
Fund Balances- Beginning, Restated			36,547		108,658
Fund Balances- Ending			$ 17,619		21,546

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, 2005 with Comparative Figures for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Fees of Office					
District Clerk	$	16,500	28,175	11,675	20,110
County Clerk		500	3,280	2,780	3,345
Basic Supervision		9,500	7,163	(2,337)	8,526
Total Revenues	$	26,500	38,618	12,118	31,981
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	$	77,713	74,672	3,041	73,811
Records Management And Preservation		7,200	7,027	173	6,168
Total Expenditures	$	84,913	81,699	3,214	79,979
Excess Of Revenue Over Expenditures	$	(58,413)	(43,081)	15,332	(47,997)
Other Financing Sources (Uses):					
Operating Transfers In		60,000	60,000		55,200
Total Other Financing Sources (Uses)	$	60,000	60,000		55,200
Net change in fund balances	$	1,587	16,919	15,332	7,203
Fund Balances- Beginning			14,801		7,598
Fund Balances- Ending			$ 31,720		14,801

Webb County, Texas
District Clerk Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Fees Of Office					
District Clerk	$	18,775	26,250	7,475	13,690
Total Revenues	$	18,775	26,250	7,475	13,690
EXPENDITURES					
Current:					
General Government	$				
Total Expenditures	$				
Excess Of Revenue Over Expenditures	$	18,775	26,250	7,475	13,690
Fund Balances- Beginning			13,690		
Fund Balances- Ending			$ 39,940		13,690

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, 2005 with Comparative Figures for Year Ended September 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget- Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES					
Fees of Office					
County Clerk	$ 194,000	194,000	207,605	13,605	206,061
Total Revenues	$ 194,000	194,000	207,605	13,605	206,061
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	$ 104,287	106,133	103,102	3,031	128,609
Records Management And Preservation	87,480	63,149	62,465	684	9,534
Capital Outlay		24,331	20,663	3,668	
Total Expenditures	$ 191,767	193,613	186,230	3,715	138,143
Excess Of Revenue Over Expenditures	$ 2,233	387	21,375	17,320	67,918
Fund Balances- Beginning			70,733		2,815
Fund Balances- Ending			$ 92,108		70,733

Webb County, Texas
Road And Bridge Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
		Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES						
Property Taxes	$	578,292	578,292	551,837	(26,455)	149,239
Fees		2,271,200	2,271,200	2,494,491	223,291	2,357,454
Fines And Forfeitures		1,897,300	1,897,300	1,779,394	(117,906)	1,651,028
Intergovernmental		142,000	142,000	145,891	3,891	157,651
Miscellaneous		27,200	27,200	34,667	7,467	29,638
Total Revenues	$	4,915,992	4,915,992	5,006,280	90,288	4,345,010
EXPENDITURES						
Current:						
Public Safety						
Road And Bridge	$	31,756	33,875	2,119	31,756	
Infrastructure And Environmental Services						
Road And Bridge		4,644,221	4,226,845	3,843,653	383,192	3,826,609
Capital Outlay		127,063	537,376	431,628	105,748	19,788
Total Expenditures	$	4,803,040	4,798,096	4,277,400	488,940	3,846,397
Excess Of Revenue Over Expenditures	$	112,952	117,896	728,880	579,228	498,613
Other Financing Sources (Uses)						
Operating Transfers Out		(781,979)	(781,979)	(781,979)		(349,923)
Total Other Financing Sources (Uses)	$	(781,979)	(781,979)	(781,979)		(349,923)
Special Items						
Proceeds from Sale of Capital Assets	$			12,080	12,080	5,613
Net change in fund balances	$	(669,027)	(664,083)	(41,019)	591,308	154,303
Fund Balances- Beginning				1,560,885		1,406,582
Fund Balances- Ending				$ 1,519,866		1,560,885

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, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Penalty And Interest	$	16,000		(16,000)	
Service Fees		46,000	19,335	(26,665)	19,335
Total Revenues	$	62,000	19,335	(42,665)	19,335
EXPENDITURES					
Current:					
General Government					
Insurance	$	3,000		3,000	
Materials And Supplies		2,000		2,000	
Minor Apparatus & Tools		10,000		10,000	
Vehicle Maintenance		1,000		1,000	
Principal		17,720	17,717	3	16,854
Interest And Other Charges		1,620	1,618	2	2,481
Total Expenditures	$	62,000	19,335	16,005	19,335
Excess Of Revenue Over Expenditures	$			(26,660)	
Fund Balances- Beginning					
Fund Balances- Ending			$		

Webb County, Texas
Justice Court Technology Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Fees Of Office	$	61,250	75,146	13,896	67,958
Total Revenues	$	61,250	75,146	13,896	67,958
EXPENDITURES					
Current:					
Justice System					
Minor Apparatus & Tools	$	24,189	21,359	2,830	23,207
Capital Outlay		83,516		83,516	
Total Expenditures	$	107,705	21,359	86,346	23,207
Excess Of Revenue Over Expenditures	$	(46,455)	53,787	100,242	44,751
Fund Balances- Beginning			127,325		82,574
Fund Balances- Ending			$ 181,112		127,325

Webb County, Texas
Election Contract Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Fees Of Office	$		223,996	223,996	173,398
Interest			647	647	
Total Revenues	$		224,643	224,643	173,398
EXPENDITURES					
Current:					
General Government					
Elections Expense	$		164,661	(164,661)	239,249
Total Expenditures	$		164,661	(164,661)	239,249
Excess Of Revenue Over Expenditures	$		59,982	59,982	(65,851)
Fund Balances- Beginning			27,173		93,024
Fund Balances- Ending			$ 87,155		27,173

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, 2005 with Comparative Figures
for Year Ended September 30, 2004

	Budgeted Amounts		Actual	Variance with Final Budget-	Total
	Original	Final	Amounts	Positive (Negative)	Prior Year As Of 9/30/04
REVENUES					
Fines And Forfeiture	$	50,633	50,634	1	
Interest					
Total Revenues	$	50,633	50,634	1	
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	$	5,000	4,286	714	
Training & Education		5,000	325	4,675	
Equipment Rental		5,000		5,000	
Uniforms		10,000		10,000	
Minor Apparatus & Tools		5,000		5,000	
Repairs & Maintenance Vehicles		5,000		5,000	
Drug Free Campaign		5,633		5,633	
Capital Outlay		10,000		10,000	
Total Expenditures	$	50,633	4,611	46,022	
Excess Of Revenue Over Expenditures	$		46,023	46,023	
Fund Balances- Beginning					
Fund Balances- Ending			$ 46,023		

Webb County, Texas
Webb County Constable Precinct 1 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		Actual	Variance with Final Budget-	Total
		Original	Final	Amounts	Positive (Negative)	Prior Year As Of 9/30/04
REVENUES						
Fines And Forfeiture	$	25,112	25,112		(25,112)	
Interest				1,199	1,199	816
Total Revenues	$	25,112	25,112	1,199	(23,913)	816
EXPENDITURES						
Current:						
Public Safety						
Personnel And Fringe Benefits	$	4,456	4,838	3,400	1,438	18,671
Training & Education		3,000	357	338	19	
Equipment Rental		3,300	788	788		2,991
Uniforms			12,251	12,251		
Minor Apparatus & Tools			300		300	4,065
Drug Free Campaign			3,315		3,315	6,915
Expense For Other Law Enforcement		5,000				
Drug/Crime Prevention Education			2,157	2,157		
Total Expenditures	$	15,756	24,006	18,934	5,072	32,642
Excess Of Revenue Over Expenditures	$	9,356	1,106	(17,735)	(18,841)	(31,826)
Fund Balances- Beginning				51,798		83,624
Fund Balances- Ending				$ 34,063		51,798

Webb County, Texas
Webb County Constable Precinct 4 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Fines And Forfeiture	$	5,000		(5,000)	
Interest			169	169	89
Total Revenues	$	5,000	169	(4,831)	89
EXPENDITURES					
Current:					
Public Safety					
Repairs & Maintenance - Vehicles	$	1,282		1,282	1,885
Capital Outlay		5,000		5,000	
Total Expenditures	$	6,282		6,282	1,885
Excess Of Revenue Over Expenditures	$	(1,282)	169	1,451	(1,796)
Fund Balances- Beginning			6,282		8,078
Fund Balances- Ending			$ 6,451		6,282

Webb County, Texas
Webb County Sheriff Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		Actual	Variance with Final Budget- Positive	Total Prior Year
		Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES						
Fines And Forfeiture	$	151,126	151,126		(151,126)	
Interest		1,238	1,238	3,047	1,809	1,617
Total Revenues	$	152,364	152,364	3,047	(149,317)	1,617
EXPENDITURES						
Current:						
Public Safety						
Personnel And Fringe Benefits	$		117,664	102,527	15,137	
Investigations		16,626				
Training & Education			3,762	1,206	2,556	
Uniforms						
Minor Apparatus & Tools		135,738	980	980		
Repairs & Maintenance Vehicles			400	400		975
Bullet Proof Vests			29,558	29,558		
Total Expenditures	$	152,364	152,364	134,671	17,693	975
Excess Of Revenue Over Expenditures	$			(131,624)	(131,624)	642
Fund Balances- Beginning				160,021		159,379
Fund Balances- Ending				$ 28,397		160,021

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, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		Actual	Variance with Final Budget- Positive	Total Prior Year
		Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES						
Fines And Forfeiture	$	412,268	412,268	32,550	(379,718)	
Interest		3,140	3,140	6,095	2,955	5,149
Total Revenues	$	415,408	415,408	38,645	(376,763)	5,149
EXPENDITURES						
Current:						
Public Safety						
Personnel And Fringe Benefits	$	35,552	21,274	19,494	1,780	
Dues And Memberships		1,000				587
Training And Education		10,000				
Equipment Rental		25,325	28,083	27,666	417	22,209
Professional Services			37,500	37,500		
Uniforms		14,500	22,451	4,799	17,652	14,300
Materials And Supplies		1,000	1,000	1,000		319
Minor Apparatus & Tools		10,000	58,600	58,486	114	66,691
Fire Arms & Ammunition			6,395	6,395		
Repairs And Maintenance - Buildings		1,000	3,000	2,200	800	
Repairs And Maintenance - Vehicles		2,000				
Drug Free Campaign		2,000				1,000
Capital Outlay		305,929	223,647	220,905	2,742	17,175
Total Expenditures	$	408,306	401,950	378,445	23,505	122,281
Excess Of Revenue Over Expenditures	$	7,102	13,458	(339,800)	(353,258)	(117,132)
Fund Balances- Beginning				375,138		492,270
Fund Balances- Ending				$ 35,338		375,138

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Webb County, Texas
Webb County District Attorney Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

		Budgeted Amounts		Actual	Variance with Final Budget- Positive	Total Prior Year
		Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES						
Fines And Forfeiture	$	250,000	250,000	100,549	(149,451)	567,057
Interest				22,799	22,799	6,719
Total Revenues	$	250,000	250,000	123,348	(126,652)	573,776
EXPENDITURES						
Current:						
Public Safety						
Personnel And Fringe Benefits	$	162,892	162,892	78,180	84,712	135,606
Investigations						
Administrative Travel		4,000	5,700	5,402	298	5,503
Dues And Memberships						
Books And Subscriptions			3,801	3,801		
Training And Education		4,000	15,974	15,774	200	10,606
Equipment Rental			1,098	1,091	7	
Professional Services			3,493	3,368	125	
Witness Expenditures			1,000	943	57	
Uniforms		10,000	8,159	5,136	3,023	6,557
Materials And Supplies			2,874	2,874		
Minor Apparatus & Tools		25,000	16,099	14,161	1,938	19,527
Repairs And Maintenance - Vehicles			6,069	5,076	993	3,314
Drug Free Campaign		25,000	12,207	5,896	6,311	272
Expense For Other Law Enforcement		4,000	4,000		4,000	3,725
Capital Outlay			50,000	49,092	908	43,955
Total Expenditures	$	234,892	293,366	190,794	102,572	229,065
Excess Of Revenue Over Expenditures	$	15,108	(43,366)	(67,446)	(24,080)	344,711
Other Financing Sources (Uses)						
Operating Transfers Out			(51,477)	(51,477)		(11,010)
Total Other Financing Sources (Uses)	$		(51,477)	(51,477)		(11,010)
Net change in fund balances	$	15,108	(94,843)	(118,923)	(24,080)	333,701
Fund Balances- Beginning				843,414		509,713
Fund Balances- Ending				$ 724,491		843,414

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, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		Actual	Variance with Final Budget-	Total
		Original	Final	Amounts	Positive (Negative)	Prior Year As Of 9/30/04
REVENUES						
Fines And Forfeiture	$			68,602	68,602	127,284
Interest				7,014	7,014	2,713
Total Revenues	$			75,616	75,616	129,997
EXPENDITURES						
Current:						
Public Safety						
Personnel And Fringe Benefits	$	103,818	75,094	37,119	37,975	63,466
Investigations		3,000	3,000	1,500	1,500	2,500
Administrative Travel		3,000	2,900	2,458	442	676
Telephone			100	54	46	
Dues And Memberships			2,000	1,900	100	100
Training And Education		3,000	3,540	3,540		1,649
Professional Services			7,500	7,151	349	298
Materials And Supplies		3,000	1,200	657	543	422
Minor Apparatus & Tools		8,000	1,200		1,200	
Drug Free Campaign		27,000	25,800	25,750	50	34,325
Total Expenditures	$	150,818	122,334	80,129	42,205	103,436
Excess Of Revenue Over Expenditures	$	(150,818)	(122,334)	(4,513)	117,821	26,561
Other Financing Sources (Uses)						
Lease-Purchase Financing						
Operating Transfers Out	$		(28,484)		(28,484)	
Total Other Financing Sources (Uses)	$		(28,484)		(28,484)	
Net change in fund balances	$	(150,818)	(150,818)	(4,513)		26,561
Fund Balances- Beginning, Restated				194,400		196,322
Fund Balances- Ending				$ 189,887		222,883

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, 2005 with Comparative Figures for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Fees Of Office	$	54,000	38,487	(15,513)	43,990
Total Revenues	$	54,000	38,487	(15,513)	43,990
EXPENDITURES					
Current:					
Justice System					
Personnel And Fringe Benefits	$	48,063	47,075	988	41,952
Material And Supplies		2,000	1,050	950	350
Total Expenditures	$	50,063	48,125	1,938	42,302
Excess Of Revenue Over Expenditures	$	3,937	(9,638)	(13,575)	1,688
Fund Balances- Beginning			47,545		45,857
Fund Balances- Ending			$ 37,907		47,545

Webb Count, Texas
District Attorney's Domestic Violence Counselors
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/04	Amounts	Total
REVENUES					
Intergovernmental	$				
Grant Matching	9,289	120,097	9,289	110,638	119,927
Total Revenues	$ 9,289	120,097	9,289	110,638	119,927
EXPENDITURES					
Current:					
Justice System:					
Personnel	$ 7,429	95,569	7,429	88,084	95,513
Fringe Benefits	1,860	24,528	1,860	22,554	24,414
Travel					
Telephone					
Office Supplies					
Books & Subscriptions					
Minor Apparatus & Tools					
Total Expenditures	$ 9,289	120,097	9,289	110,638	119,927
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending					

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
	67,600
(170)	48,709
(170)	116,309
56	88,468
114	23,838
	216
	130
	470
	3,187
170	116,309

Webb County, Texas
Drug Impact Court Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		Actual	Variance with Final Budget- Positive	Total Prior Year
		Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES						
Fines And Fees	$	250,000	250,000	174,804	(75,196)	212,022
Total Revenues	$	250,000	250,000	174,804	(75,196)	212,022
EXPENDITURES						
Current:						
Justice System						
Wages And Fringe Benefits	$	247,279	247,279	242,487	4,792	208,409
Professional Services		60,000	60,000	40,823	19,177	70,781
Operating Expenditures		13,750	23,850	15,999	7,851	13,636
Capital Outlay			61		61	5,600
Total Expenditures	$	321,029	331,190	299,309	31,881	298,426
Excess Of Revenue Over Expenditures	$	(71,029)	(81,190)	(124,505)	(43,315)	(86,404)
Fund Balances- Beginning				127,471		213,875
Fund Balances- Ending				$ 2,966		127,471

Webb County, Texas
Courthouse Security Fees Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Fees Of Office					
Justice of the Peace Pct. 1 Place 1	$	1,000	1,245	245	1,329
Justice of the Peace Pct. 1 Place 2		3,000	1,602	(1,398)	1,815
Justice of the Peace Pct. 2 Place 1		7,000	7,792	792	6,239
Justice of the Peace Pct. 2 Place 2		3,500	2,763	(737)	4,102
Justice of the Peace Pct. 3		2,000	2,204	204	1,941
Justice of the Peace Pct. 4		40,000	41,265	1,265	39,219
Adult Probation		9,500	2,061	(7,439)	2,491
County Clerk		45,000	48,924	3,924	46,920
District Clerk		75,000	92,795	17,795	82,700
Total Revenues	$	186,000	200,651	14,651	186,756
EXPENDITURES					
Current:					
Justice System	$				
Total Expenditures	$				
Excess Of Revenue Over Expenditures	$	186,000	200,651	14,651	186,756
Other Financing Sources (Uses):					
Operating Transfers Out		(225,000)	(225,000)		(160,000)
Total Other Financing Sources (Uses)	$	(225,000)	(225,000)		(160,000)
Net change in fund balances	$	(39,000)	(24,349)	14,651	26,756
Fund Balances- Beginning			79,143		52,387
Fund Balances- Ending			$ 54,794		79,143

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, 2005 with Comparative Figures for Year Ended September 30, 2004

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES				
Intergovernmental:				
City Of Laredo	$ 4,500		(4,500)	4,500
Interest		2,995	2,995	1,174
Miscellaneous		20	20	540
Total Revenues	$	3,015	(1,485)	6,214
EXPENDITURES				
Current:				
Health And Human Services				
Foster Care	$ 3,725		3,725	1,209
Total Expenditures	$ 3,725	-	3,725	1,209
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$ 775	3,015	2,240	5,005
Fund Balances - Beginning		112,976		107,971
Fund Balances - Ending		$ 115,991		112,976

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, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Interest	$	100	883	783	
Commissary Commission		22,000	12,526	(9,474)	19,999
Total Revenues	$	22,100	13,409	(8,691)	19,999
EXPENDITURES					
Current:					
Corrections And Rehabilitation					
Materials And Supplies	$	22,100	926	21,174	4,190
Total Expenditures	$	22,100	926	21,174	4,190
Excess Of Revenue Over Expenditures	$		12,483	12,483	15,809
Fund Balances- Beginning			92,990		77,181
Fund Balances- Ending			$ 105,473		92,990

Webb County, Texas
Webb County Sheriff Jail Match/Patch Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Inmate Revenue	$	1,700		(1,700)	753
Total Revenues	$	1,700		(1,700)	753
EXPENDITURES					
Current:					
Corrections And Rehabilitation					
Materials And Supplies	$	1,700		1,700	493
Total Expenditures	$	1,700		1,700	493
Excess Of Revenue Over Expenditures	$				260
Fund Balances- Beginning			1,222		962
Fund Balances- Ending			$ 1,222		1,222

Webb County, Texas
Rural Rail Transportation District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		Actual	Variance with Final Budget- Positive	Total Prior Year
		Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES						
Revenue From Webb County	$		50,000	50,000		
Total Revenues	$		50,000	50,000		
EXPENDITURES						
Current:						
General Government:						
Administrative Travel	$	7,500	13,390	12,453	937	10,365
Professional Services			44,000	35,394	8,606	40
Total Expenditures	$	7,500	57,390	47,847	9,543	10,405
Excess Of Revenue Over Expenditures	$	(7,500)	(7,390)	2,153	9,543	(10,405)
Fund Balances- Beginning				7,390		17,795
Fund Balances- Ending				$ 9,543		7,390

Webb County, Texas
City Of Laredo Homeless Prevention Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Grant Period 11/24/03 - 9/15/05		
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual Amounts	Total
REVENUES				
Intergovernmental	$ 22,500	5,696	10,591	16,287
Total Revenues	$ 22,500	5,696	10,591	16,287
EXPENDITURES				
Current:				
Health And Human Services:				
Direct Service Homeless	$ 22,500	5,696	10,591	16,287
Total Expenditures	$ 22,500	5,696	10,591	16,287
Excess (Deficiency) of Revenues Over (Under) Expenditures	$			
Fund Balances-Beginning				
Fund Balances-Ending				$

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(6,213)	5,696
(6,213)	5,696
6,213	5,696
6,213	5,696

Webb County, Texas
Elderly Nutrition Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	Grant Period 10/01/04 - 9/30/05				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES					
Grant Matching	$ 97,500	97,500	95,468	(2,032)	100,000
Total Revenues	$ 97,500	97,500	95,468	(2,032)	100,000
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	$ 35,027	35,162	35,162		32,868
Fringe Benefits	17,325	17,130	17,130		16,812
Consumable Supplies	25,000	27,491	26,923	568	16,775
Other	20,148	17,717	16,253	1,464	33,545
Total Expenditures	$ 97,500	97,500	95,468	2,032	100,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	$				
Fund Balances-Beginning					
Fund Balances-Ending			$		

Webb County, Texas
Neighbor-to-Neighbor
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

	2005				
	Original and Final Budgeted Amounts	Actual Amounts	Total	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Intergovernmental	$ 145,660	111,029	111,029	(34,631)	
Total Revenues	$ 145,660	111,029	111,029	(34,631)	
EXPENDITURES					
Current:					
Health And Human Services					
Operating Expenses	$ 145,782	111,151	111,151	34,631	
Total Expenditures	$ 145,782	111,151	111,151	34,631	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$ (122)	(122)	(122)		
Other Financing Sources (Uses):					
Operating Transfers In	$ 122	122	122		
Total Other Financing Sources (Uses)	$ 122	122	122		
Net Change in Fund Balances	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Laredo Independent School District
Boot Camp Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		2005		
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual	Total
REVENUES				
Intergovernmental	$ 139,400	35,963	5,525	41,488
Total Revenues	$ 139,400	35,963	5,525	41,488
EXPENDITURES				
Current:				
Justice System:				
Salaries And Fringe Benefits	$ 139,000	35,563	5,525	41,088
Insurance	400	400		400
Total Expenditures	$ 139,000	10,310	5,525	41,088
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending				$

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(97,912)	35,963
(97,912)	35,963
97,912	35,563
	400
97,912	35,563

Webb County, Texas
Comprehensive Energy Assistance Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

		Budgeted Amounts		Grant #582047 /584 Grant Period 1/01/04 - 12/31/04			Variance with Final Budget Positive (Negative)
		Original	Final	Cumulative Thru 9/30/04	Actual Amounts	Total	
REVENUES							
Intergovernmental	$	380,763	380,763	277,981	68,993	346,974	(33,789)
Total Revenues	$	380,763	380,763	277,981	68,993	346,974	(33,789)
EXPENDITURES							
Current:							
Health And Human Services:							
Administrative	$	19,996	19,996	11,455	4,169	15,624	4,372
Case Management		23,996	23,996	10,813	3,888	14,701	9,295
Direct Services:							
Energy Crisis		13,438	3,000		1,283	1,283	1,717
Co-Payment		107,500	107,500	72,493	31,258	103,751	3,749
Elderly and Disabled Assistance		127,657	128,157	117,631	9,759	127,390	767
Heating/Cooling Systems		70,547	80,485	53,487	16,418	69,905	10,580
Direct Services Support		16,797	16,797	11,285	2,218	13,503	3,294
Training and Travel Allowance		832	832	817		817	15
Total Expenditures	$	380,763	380,763	277,981	68,993	346,974	33,789
Excess (Deficiency) of Revenues Over (Under) Expenditures	$						
Fund Balances-Beginning							
Fund Balances-Ending						$	

Grant #585047 /585
Grant Period 1/01/05 - 12/31/05

Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
343,263	374,465	312,943	(61,522)	381,936	427,746
343,263	374,465	312,943	(61,522)	381,936	427,746
18,023	18,679	12,270	6,409	16,439	31,671
21,627	7,641	7,640	1	11,528	21,351
12,111	16,183	16,182	1	17,465	
96,890	133,341	98,586	34,755	129,844	118,244
115,057	156,926	136,843	20,083	146,602	151,839
63,584	35,352	35,163	189	51,581	94,506
15,139	5,511	5,511		7,729	11,953
832	832	748	84	748	817
343,263	374,465	312,943	61,522	381,936	430,381
					(2,635)
					2,635

Webb County, Texas
Weatherization Assistance For Low Income Persons
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		LIHEAP Grant # 814047 / 813 Grant Period 4/01/04 - 3/31/05			Variance with Final Budget Positive (Negative)
		Original	Final	Cumulative Thru 9/30/04	Actual Amounts	Total	
REVENUES							
Intergovernmental	$	85,926	82,413	28,897	42,343	71,240	(11,173)
Total Revenues	$	85,926	82,413	28,897	42,343	71,240	(11,173)
EXPENDITURES							
Current:							
Health And Human Services:							
Administrative	$	4,588	2,650	636	1,817	2,453	197
Materials And Supplies		19,017	23,562	8,109	13,715	21,824	1,738
Program Support		30,500	30,280	10,459	12,512	22,971	7,309
Labor		20,500	14,600	6,793	6,453	13,246	1,354
Health And Safety		7,808	7,808	1,539	5,694	7,233	575
Roof Repair		3,513	3,513	1,361	2,152	3,513	
Total Expenditures	$	85,926	82,413	28,897	42,343	71,240	11,173
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$						
Fund Balances - Beginning							
Fund Balances - Ending						$	

LIHEAP Grant # 815047 / 815
Grant Period 4/01/05 - 3/31/06

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
93,408	38,489	(54,919)	80,831	107,378
93,408	38,489	(54,919)	80,831	107,378
4,916	1,495	3,421	3,312	1,943
37,588	10,066	27,522	23,781	38,010
18,073	8,939	9,134	21,451	23,906
20,000	7,735	12,265	14,188	35,287
8,849	2,535	6,314	8,229	5,051
3,982	390	3,592	2,542	1,426
93,408	31,160	62,248	73,503	105,623
	7,329	7,329	7,328	1,755
			(1,321)	(3,076)
			6,007	(1,321)

Webb County, Texas
Weatherization Assistance For Low Income Persons
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

			DOE Grant # 564047 / 564 Grant Period 4/01/04 - 3/31/05			
	Budgeted Amounts					Variance with Final Budge Positive (Negative)
	Original	Final	Cumulative Thru 9/30/04	Actual Amounts	Total	
REVENUES						
Intergovernmental	$ 50,962	50,962	24,043	21,238	45,281	(5,681)
Total Revenues	$ 50,962	50,962	24,043	21,238	45,281	(5,681)
EXPENDITURES						
Current:						
Health And Human Services:						
Administration	$ 5,627	5,627	1,221	2,321	3,542	2,085
Materials And Supplies	12,000	17,005	8,167	6,333	14,500	2,505
Program Support	9,353	11,807	7,516	4,280	11,796	11
Labor	15,000	7,541	3,801	3,588	7,389	152
State/DOE Required Travel	2,000	2,000	851	319	1,170	830
Fiscal Audit	800	800		800	800	
Insurance	2,143	2,143	574	1,569	2,143	
Health And Safety	4,039	4,039	1,912	2,029	3,941	98
Total Expenditures	$ 50,962	50,962	24,042	21,238	45,281	5,681
Excess (Deficiency) of Revenues Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

DOE Grant # 565047 / 565
Grant Period 4/01/03 - 3/31/06

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
80,238	31,168	(49,070)	52,407	40,579
80,238	31,168	(49,070)	52,407	40,579
7,459		7,459	2,321	1,221
31,421	10,922	20,499	17,255	15,534
15,873	6,334	9,539	10,614	11,896
10,500	8,151	2,349	11,739	12,407
5,651	638	5,013	957	851
800	800		1,600	800
2,112	2,050	62	3,619	1,142
6,422	2,178	4,244	4,207	1,470
80,238	31,073	49,165	52,312	45,322
	95	95	95	(4,743)
			1,321	6,064
			1,416	1,321

Webb County, Texas
Community Services Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		Grant # 611047/614 Grant Period 1/01/04 - 12/31/04			Variance with Final Budget Positive (Negative)
		Original	Final	Cumulative Thru 9/30/04	Actual Amounts	Total	
REVENUES							
Intergovernmental	$	114,737	485,306	320,443	164,863	485,306	
Grant Matching		103,909	236,364	100,365	26,499	126,864	(109,500)
Other Revenue			2,045	2,045		2,045	
Total Revenues	$	218,646	723,715	422,853	191,362	614,215	(109,500)
EXPENDITURES							
Current:							
Health And Human Services:							
Personnel	$	138,612	501,762	288,880	124,440	413,320	88,442
Fringe Benefits		41,906	146,763	86,011	39,694	125,705	21,058
Travel		2,000	734	865	(131)	734	
Supplies		4,000	9,849	3,972	5,877	9,849	
Other		32,128	64,607	43,125	21,482	64,607	
Total Expenditures	$	218,646	723,715	422,853	191,362	614,215	109,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	$						
Fund Balances-Beginning							
Fund Balances-Ending						$	

Budgeted Amounts		Grant # 611047/615 Grant Period 1/01/05 - 12/31/05			
Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
219,197	452,524	294,021	(158,503)	458,884	457,311
109,500	216,317	80,317	(136,000)	106,816	132,456
					2,045
328,697	668,841	374,338	(294,503)	565,700	591,812
211,653	425,116	248,299	176,817	372,739	394,114
57,847	126,509	75,327	51,182	115,021	116,814
2,000	14,650	4,675	9,975	4,544	879
5,203	18,083	5,371	12,712	11,248	11,975
51,994	84,483	40,666	43,817	62,148	67,806
328,697	668,841	374,338	294,503	565,700	591,588
					224
					(224)

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Webb County, Texas
Meals On Wheels
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

	Grant # 000158100 Grant Period 10/01/04 - 9/30/05				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES					
Intergovernmental	$ 349,234	349,234	332,599	(16,635)	331,852
Grant Matching	47,125	47,625	40,328	(7,297)	94,145
Total Revenues	$ 396,359	396,859	372,927	(23,932)	425,997
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	$ 181,202	181,202	167,158	14,044	226,792
Fringe Benefits	64,157	64,157	63,382	775	83,538
Travel	13,000	18,000	17,130	870	17,210
Consumable Supplies	50,000	73,321	72,731	590	56,626
Other	88,000	60,179	52,526	7,653	38,664
Total Expenditures	$ 396,359	396,859	372,927	23,932	422,830
Excess (Deficiency) of Revenues Over (Under) Expenditures	$				3,167
Fund Balances-Beginning					(3,167)
Fund Balances-Ending			$		

Webb County, Texas
Children's Justice Act
Cluster Court
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

		Grant # 9900-0405 Grant Period 7/01/04 - 06/30/05			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 3,800	240	872	1,112	(2,688)
Revenue In kind	1,872	118	430	548	(1,324)
Total Revenues	$ 5,672	358	1,302	1,660	(4,012)
EXPENDITURES					
Current:					
Justice System:					
Supplies	$ 3,800	240	872	1,112	2,688
Expenditures In Kind	1,872	118	430	548	1,324
Total Expenditures	$ 5,672	358	1,302	1,660	4,012
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

	Contract # 9901-0405 Grant Period 7/01/05-06/30/06			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
2,688	275	(2,412)	1,148	1,077
1,324	136	(1,188)	565	531
4,012	411	(3,601)	1,713	1,608
2,688	275	2,412	1,148	1,077
1,324	136	1,188	565	531
4,012	411	3,601	1,713	1,608

Webb County, Texas
HUD Neighborhood Initiative Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

Grant #B-00-NI-TX-WC-0002
Grant Period 1/30/01 - 9/30/06

	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/04	Amounts	Total
REVENUES					
Intergovernmental	$ 1,000,000	1,000,000	254,472	252,395	506,867
Total Revenues	$ 1,000,000	1,000,000	254,472	252,395	506,867
EXPENDITURES					
Current:					
Community And Economic Development:					
Housing Assistance Programs	$ 800,000	730,550	26,184	239,616	265,800
Program Cost	100,000	119,450	90,795	577	91,372
Administration	100,000	150,000	137,493	12,202	149,695
Total Expenditures	$ 1,000,000	1,000,000	254,472	252,395	506,867
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(493,133)	45,657
(493,133)	45,657
464,750	
28,078	13,814
305	31,843
493,133	45,657

Webb County, Texas
Self Help Center Contract #721003
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	Grant #721003 Grant Period 11/10/01 - 10/09/04				
	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/04	Amounts	Total
REVENUES					
Intergovernmental	$ 1,572,135	1,572,135	1,539,800	32,268	1,572,068
Total Revenues	$ 1,572,135	1,572,135	1,539,800	32,268	1,572,068
EXPENDITURES					
Current:					
Community And Economic Development:					
Personnel	$ 616,139	163,271	162,510	761	163,271
Operations	108,600	117,392	117,316	76	117,392
Program Cost	797,396	1,241,472	1,209,974	31,431	1,241,405
Administration	50,000	50,000	50,000		50,000
Total Expenditures	$ 1,572,135	1,572,135	1,539,800	32,268	1,572,068
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(67)	801,157
(67)	801,157
	(430,626)
	26,588
67	1,189,723
	15,472
67	801,157

Webb County, Texas
Self Help Center Contract #724003
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Grant #724003 Grant Period 11/01/04 - 10/31/06		
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual Amounts	Total
REVENUES				
Intergovernmental	$ 1,265,060		233,987	233,987
Total Revenues	$ 1,265,060		233,987	233,987
EXPENDITURES				
Current:				
Community And Economic Development:				
Personnel	$ 99,291		91,604	91,604
Operations	80,200		35,128	35,128
Program Cost	1,035,569		94,892	94,892
Administration	50,000		12,363	12,363
Total Expenditures	$ 1,265,060		233,987	233,987
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending			$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(1,031,073)	
(1,031,073)	
7,687	
45,072	
940,677	
37,637	
1,031,073	

Webb County, Texas
Office of Rural Community Affairs - Contract 719000
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Grant #719000 Grant Period 8/11/03 - 12/31/05		
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual Amounts	Total
REVENUES				
Intergovernmental	$ 556,476	32,963	431,936	464,899
Total Revenues	$ 556,476	32,963	431,936	464,899
EXPENDITURES				
Current:				
Community And Economic Development:				
Housing Rehabilitation	$ 511,976	5,099	417,254	422,353
Administration	44,500	27,864	14,682	42,546
Total Expenditures	$ 556,476	32,963	431,936	464,899
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending			$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(91,577)	32,963
(91,577)	32,963
89,623	5,099
1,954	27,864
91,577	32,963

Webb County, Texas
Child And Adult Care Food Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	Grant # 75G7034 Grant Period 10/01/04 - 9/30/05				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES					
Intergovernmental	$ 716,228	786,739	786,739		761,933
Total Revenues	$ 716,228	786,739	786,739		761,933
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	$ 202,213	218,303	199,464	18,839	253,469
Fringe Benefits	93,815	101,855	101,853	2	130,503
Travel	900	900	819	81	325
Supplies	16,500	30,718	27,927	2,791	3,548
Other	402,800	434,963	395,290	39,673	348,283
Total Expenditures	$ 716,228	786,739	725,353	61,386	736,128
Excess (Deficiency) of Revenues Over (Under) Expenditures	$		61,386	61,386	25,805
Fund Balances-Beginning					(25,805)
Fund Balances- Ending			$ 61,386		

Webb County, Texas
U.S. Department Of Justice - Bullet Proof Vests Partnership
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

	Grant Period: 01/01/04 - 12/31/04			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/04
REVENUES				
Intergovernmental	$ 8,529	8,478	(51)	
Total Revenues	$ 8,529	8,478	(51)	
EXPENDITURES				
Current:				
Public Safety:				
Bullet Proof Vests	$ 8,529	8,478	51	
Total Expenditures	$ 8,529	8,478	51	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending		$		

Webb County, Texas
U.S. Department of Justice - C.O.P.S. In Schools Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
For Year Ended September 30, 2004

		Grant # DOJ-2001SHWX0637 Grant Period 09/01/04 -09/30/05				
		Budgeted Amounts		Cumulative	Actual	
		Original	Final	Thru 9/30/04	Amounts	Total
REVENUES						
Intergovernmental	$	266,698	266,698	17,695	226,937	244,632
Grant Matching		1,653	32,984	500	32,484	32,984
Total Revenues	$	268,351	299,682	18,195	259,421	277,616
EXPENDITURES						
Current;						
Public Safety:						
Personnel	$	196,583	210,832	12,883	188,451	201,334
Fringe Benefits		71,768	88,850	5,312	70,970	76,282
Total Expenditures	$	268,351	299,682	18,195	259,421	277,616
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending						$

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(22,066)	251,418
	3,047
(22,066)	254,465
9,498	182,180
12,568	72,285
22,066	254,465

Webb County, Texas
U.S. Department of Justice - Local Law Enforcement Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

	Grant # O.J.P. 2003-LB-BX-1696 Grant Period 10/15/03 - 10/14/05			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES				
Intergovernmental	$ 39,313	39,159	(154)	36,756
Grant Matching	4,368	4,351	(17)	4,084
Total Revenues	$ 43,681	43,510	(171)	40,840
EXPENDITURES				
Current:				
Public Safety:				
Office Supplies	$ 171		171	
Minor Apparatus & Tools	20,260	20,260		40,840
Equipment	23,250	23,250		
Total Expenditures	$ 43,681	43,510	171	40,840
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending		$		

Webb County, Texas
U.S. Department of Justice - Local Law Enforcement Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

	Grant # O.J.P. 2004-LB-BX- 0342 Grant Period 09/14/04 - 09/16/06				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES					
Intergovernmental	$ 38,109	38,109	8,592	(29,517)	
Grant Matching	4,234	4,234	955	(3,279)	
Total Revenues	$ 42,343	42,343	9,547	(32,796)	
EXPENDITURES					
Current:					
Public Safety:					
Minor Apparatus & Tools	$ 21,172				
Equipment	21,171				
Capital Outlay		42,343	9,547	32,796	
Total Expenditures	$ 42,343	42,343	9,547	32,796	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Criminal Justice Division
Juvenile Accountability Incentive Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

			Grant #JB-03-J20-13831-06 Grant Period 8/01/04 - 7/31/05			
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	Thru 9/30/04	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 9,799	24,037	9,799	14,231	24,030	(7)
Grant Matching		48,789		48,789	48,789	
Total Revenues	$ 9,799	72,826	9,799	63,020	72,819	(7)
EXPENDITURES						
Current:						
Justice System:						
Personnel	$ 9,799	60,712	9,799	50,906	60,705	7
Operations		12,114		12,114	12,114	
Total Expenditures	$ 9,799	72,826	9,799	63,020	72,819	7
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

Original and Final Budgeted Amounts	Grant #JB-04-J20-13831-07 Grant Period 8/01/05 - 7/31/06 Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As of 9/30/05	Total Prior Year As Of 9/30/04
9,627	9,627		23,858	34,554
			48,789	25,778
9,627	9,627		72,647	60,332
9,627	9,627		60,533	50,192
			12,114	10,140
9,627	9,627		72,647	60,332

Webb Count, Texas
Criminal Justice Division - Women's Legal Advocate
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Grant # WF-04-V30-13952-07 Grant Period 09/01/04 - 08/31/05			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 31,897	2,456	27,810	30,266	(1,631)
Grant Matching	16,045	1,065	13,382	14,447	(1,598)
Total Revenues	$ 47,942	3,521	41,192	44,713	(3,229)
EXPENDITURES					
Current:					
Justice System:					
Personnel	$ 29,336	2,473	26,836	29,309	27
Fringe Benefits	11,467	927	9,862	10,789	678
Travel	742				742
Supplies	2,897		2,897	2,897	
Minor Apparatus & Tools	3,500	121	1,597	1,718	1,782
Total Expenditures	$ 47,942	3,521	41,192	44,713	3,229
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Grant # WF-05-V30-13952-08

Grant Period 09/01/05 - 08/31/06

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
30,104	2,317	(27,787)	30,127	32,842
14,438	1,032	(13,406)	14,414	14,064
44,542	3,349	(41,193)	44,541	46,906
29,336	2,473	26,863	29,309	29,449
11,606	876	10,730	10,738	11,537
400		400		
3,200		3,200	2,897	2,709
			1,597	3,211
44,542	3,349	41,193	44,541	46,906

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Webb County, Texas
U.S. Department of Justice
Office of Justice Programs - Safe Haven
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	Grant #2003-CW-BX-0030 Grant Period 10/01/03 - 03/31/06			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES				
Intergovernmental	$ 244,050	153,950	(90,100)	105,950
Total Revenues	$ 244,050	153,950	(90,100)	105,950
EXPENDITURES				
Current:				
Justice System:				
Personnel & Fringe Benefits	$ 155,798	107,069	48,729	64,180
Administrative Travel	14,872	7,258	7,614	5,822
Telephone	2,510	2,436	74	2,397
Advertising				651
Professional Services	21,822	5,582	16,240	2,993
Property Casualty Premium	2,930	475	2,455	
Printing & Publishing	203	144	59	297
Supplies	4,792	2,551	2,241	2,288
Utilities	8,842	2,561	6,281	2,102
Minor Apparatus & Tools	407		407	6,799
Rents	30,000	24,000	6,000	18,000
Maintenance Contract Cost	1,874	1,874		421
Total Expenditures	$ 244,050	153,950	90,100	105,950
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending		$		

Webb Count, Texas
Criminal Justice Division
District Attorney's Initiative Against Domestic Violence
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

		Grant # VA-04-V30-13771-06 Grant Period 7/01/04 - 6/30/05			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 46,434	11,994	33,820	45,814	(620)
Grant Matching	15,938	3,012	8,566	11,578	(4,360)
Revenue In Kind					
Total Revenues	$ 62,372	15,006	42,386	57,392	(4,980)
EXPENDITURES					
Current:					
Justice System:					
Personnel	$ 42,569	10,614	31,081	41,695	874
Fringe Benefits	19,203	4,290	11,305	15,595	3,608
Travel	200				200
Supplies	400	102		102	298
Expenditure In Kind					
Total Expenditures	$ 62,372	15,006	42,386	57,392	4,980
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

	Grant # VA-05-V30-13771-07 Grant Period 07/01/05 - 06/30/06			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
46,434	11,854	(34,580)	45,674	44,793
15,508	3,415	(12,093)	11,981	14,015
3,600	900	(2,700)	900	
65,542	16,169	(49,373)	58,555	58,808
42,569	10,526	32,043	41,607	41,685
18,173	3,958	14,215	15,263	16,872
400		400		149
800	785	15	785	102
3,600	900	2,700	900	
65,542	16,169	49,373	58,555	58,808

Webb Count, Texas
Criminal Justice Division
District Attorney's Women's Legal Advocate (Prosecutor)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

Grant # WF-04-V30-13509-07
Grant Period 09/01/04 - 08/31/05

	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/04	Amounts	Total
REVENUES					
Intergovernmental	$ 52,551	52,551	4,254	44,851	49,105
Grant Matching	18,846	24,522	1,300	20,746	22,046
Total Revenues	$ 71,397	77,073	5,554	65,597	71,151
EXPENDITURES					
Current:					
Justice System:					
Personnel	$ 48,363	54,298	4,077	48,368	52,445
Fringe Benefits	16,352	18,035	1,347	15,202	16,549
Travel	2,400	110			
Supplies & Direct Operating Expenses	937	939	130	809	939
Minor Apparatus & Tools	3,345	3,691		1,218	1,218
Total Expenditures	$ 71,397	77,073	5,554	65,597	71,151
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending					$

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(3,446)	49,981
(2,476)	16,542
(5,922)	66,523
1,853	48,557
1,486	16,628
110	
	1,103
2,473	235
5,922	66,523

Webb County, Texas
Criminal Justice Division
South Texas Development Council - Juvenile Accountability Incentive Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		2005		
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual	Total
REVENUES				
Intergovernmental	$ 11,356	10,310	23	10,333
Total Revenues	$ 11,356	10,310	23	10,333
EXPENDITURES				
Current:				
Justice System:				
Training & Education	$ 11,356	10,310	23	10,333
Total Expenditures	$ 11,356	10,310	23	10,333
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending				$

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(1,023)	10,310
(1,023)	10,310
1,023	10,310
1,023	10,310

Webb County, Texas
Criminal Justice Division - Laredo Multi-Agency Narcotics Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

DB-04-A10-17436-01
Grant Period 6/01/04 - 5/31/05 Ext. 9/30/05

	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/04	Amounts	Total
REVENUES					
Intergovernmental	$ 961,381	1,352,176	119,022	1,069,585	1,188,607
Fines And Forfeitures				89,560	89,560
Interest Income				1,456	1,456
Revenue from Webb	93,000	93,000	97	72,694	72,791
Total Revenues	$ 1,054,381	1,445,176	119,119	1,233,295	1,352,414
EXPENDITURES					
Current:					
Public Safety:					
Salaries And Fringe Benefits	$ 517,434	764,048	119,119	561,133	680,252
Operations	525,647	760,576		653,573	653,573
Equipment	11,300	2,966			
Total Expenditures	$ 1,054,381	1,527,590	119,119	1,214,706	1,333,825
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$	(82,414)		18,589	18,589
Fund Balances - Beginning					
Fund Balances - Ending					$ 18,589

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(163,569)	384,576
89,560	
1,456	
(20,209)	43,960
(92,762)	428,536
83,796	428,536
107,003	
2,966	
193,765	428,536
101,003	

Webb County, Texas
Criminal Justice Division - City of Laredo Financial Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		Grant #I4PSSP571 Grant Period 1/01/04 - 12/31/04			Variance with Final Budget Positive (Negative)
		Original	Final	Cumulative Thru 9/30/04	Actual Amounts	Total	
REVENUES							
Intergovernmental	$	60,919	68,419	49,935	17,593	67,528	(891)
Grant Matching		1,000	1,000	976		976	(24)
Total Revenues	$	61,919	69,419	50,911	17,593	68,504	(915)
EXPENDITURES							
Current:							
Public Safety:							
Salaries	$	43,938	51,538	37,950	13,381	51,331	207
Fringe Benefits		17,981	17,881	12,961	4,212	17,173	708
Total Expenditures	$	61,919	69,419	50,911	17,593	68,504	915
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$						
Fund Balances - Beginning							
Fund Balances - Ending						$	

	Grant #I5PSSP571 Grant Period 1/01/05 - 12/31/05			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
77,995	57,344	(20,651)	74,937	66,502
1,000		(1,000)		976
78,995	57,344	(21,651)	74,937	67,478
61,249	44,284	16,965	57,665	50,444
17,746	13,060	4,686	17,272	17,034
78,995	57,344	21,651	74,937	67,478

Webb County, Texas
Drug Enforcement Agency - Laredo Financial Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

		Grant Period 10/01/04 - 9/30/05				
		Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Years
		Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES						
Intergovernmental	$	193,893	182,373	182,373		198,025
Revenue from Webb		856	15,283	15,283		1,870
Total Revenues	$	194,749	197,656	197,656		199,895
EXPENDITURES						
Current:						
Public Safety:						
Salaries	$	148,296	166,351	166,351		158,156
Fringe Benefits		46,453	49,803	49,803		52,749
Total Expenditures	$	194,749	216,154	216,154		210,905
Excess (Deficiency) Of Revenues Over (Under) Expenditures				(18,498)		(11,010)
Other Financing Sources (Uses):						
Operating Transfers In	$		18,498	18,498		11,010
Total Other Financing Sources (Uses)	$		18,498	18,498		11,010
Net Change in Fund Balances	$					
Fund Balances - Beginning						
Fund Balances - Ending				$		

Webb County Texas
Drug Enforcement Agency - Narcotics Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
For Year Ended September 30, 2004

	Grant # Hidta Webb County Grant Period 10/01/04 - 09/30/05				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES					
Intergovernmental	$ 206,951	191,591	191,591		191,187
Grant Matching	23,826	23,826	22,578	(1,248)	15,357
Total Revenues	$ 230,777	215,417	214,169	(1,248)	206,544
EXPENDITURES					
Current:					
Public Safety:					
Personnel	$ 129,376	129,393	129,393		106,700
Overtime	34,678	48,656	47,408	1,248	39,062
Fringe Benefits	66,723	70,347	70,347		60,782
Total Expenditures	$ 230,777	248,396	247,148	1,248	206,544
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(32,979)	(32,979)		
Other Financing Sources (Uses):					
Operating Transfers In	$	32,979	32,979		
Total Other Financing Sources (Uses)	$	32,979	32,979		
Net Change In Fund Balances	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
CAA Emergency Food And Shelter
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

	Grant # 843800-005 Grant Period 10/01/04 - 9/30/05				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES					
Intergovernmental	$ 17,500	17,500	17,492	(8)	26,250
Grant Matching	30,000	30,000	18,503	(11,497)	26,329
Miscellaneous		10,000	9,226	(774)	
Total Revenues	$ 47,500	57,500	45,221	(12,279)	52,579
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	$ 22,524	22,524	14,093	8,431	21,757
Fringe Benefits	7,476	7,476	4,410	3,066	4,572
Indigent Utilities	17,500	17,500	17,492	8	26,250
Other Indigent Utilities		10,000	9,226	774	
Total Expenditures	$ 47,500	57,500	45,221	12,279	52,579
Excess (Deficiency) of Revenues Over (Under) Expenditures					
Other Financing Sources (Uses):					
Transfer Out	$	(122)	(122)		
Total Other Financing Sources (Uses):	$	(122)	(122)		
Net Change in Fund Balances	$	(122)	(122)		
Fund Balances-Beginning, Restated			122		
Fund Balances-Ending			$		

Webb County, Texas
Community Emergency Response Team
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	Grant # 2004 CCP 48479 Grant Period 8/01/04 - 9/30/05			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES				
Intergovernmental	$ 15,000	14,936	(64)	7,936
Total Revenues	$ 15,000	14,936	(64)	7,936
EXPENDITURES				
Current:				
Public Safety:				
Emergency Management	$ 15,000	14,936	64	7,936
Total Expenditures	$ 15,000	14,936	64	7,936
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$			
Fund Balances-Beginning				
Fund Balances-Ending		$		

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Webb County, Texas
Texas Department of Transportation
Texas Traffic Safety Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	Grant#585XXF5013 Grant Period 11/01/04 - 9/30/05				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/04
REVENUES					
Intergovernmental	$ 13,194	21,194	18,468	(2,726)	
Revenue From Webb	1,466	1,466	1,373	(93)	
Total Revenues	$ 14,660	22,660	19,841	(2,819)	
EXPENDITURES					
Current:					
Public Safety:					
Overtime	$ 11,540	19,540	17,381	2,159	
Fringe Benefits	3,120	3,120	2,460	660	
Total Expenditures	$ 14,660	22,660	19,841	2,819	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Public Transportation For Nonurbanized Areas
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

		Budgeted Amounts		Grant # 51522F7032 Grant Period 9/01/04-8/31/05			Variance with Final Budget Positive (Negative)
		Original	Final	Cumulative Thru 9/30/04	Actual Amounts	Total	
REVENUES							
Fees	$	137,626	137,626	9,292	100,307	109,599	(28,027)
Intergovernmental		204,127	764,629	27,386	616,033	643,419	(121,210)
Grant Matching		45,000	45,000	3,750	25,569	29,319	(15,681)
Miscellaneous:							
Other Revenue							
In Kind		30,000	30,000	2,500	27,500	30,000	
Total Revenues	$	416,753	977,255	42,928	769,409	812,337	(164,918)
EXPENDITURES							
Current:							
Infrastructure And Environmental Services:							
Administrative	$	95,114	166,346	13,699	119,742	133,441	32,905
Operating Expenses		291,639	736,974	52,794	560,021	612,815	124,159
In-Kind Services		30,000	30,000	2,500	27,500	30,000	
Capital Outlay			70,000		62,146	62,146	7,854
Total Expenditures	$	416,753	1,003,320	68,993	769,409	838,402	164,918
Excess (Deficiency) of Revenues Over (Under) Expenditures	$		(26,065)	(26,065)		(26,065)	
Fund Balances-Beginning, Restated						26,065	
Reserved for Inventories							
Fund Balances-Ending						$	

Grant # 51622F7038

Grant Period 9/01/05-8/31/06

Budgeted Amounts		Actual	Variance with Final Budget	Total Actual	Total
Original	Final	Amounts	Positive (Negative)	Amounts As Of 9/30/05	Prior Year As Of 9/30/04
134,626	134,626	9,604	(125,022)	109,911	116,519
584,862	600,788	77,439	(523,349)	693,472	745,087
45,000	45,000	5,876	(39,124)	31,445	76,131
					160
30,000	30,000	2,500	(27,500)	30,000	30,000
794,488	810,414	95,419	(714,995)	864,828	967,897
118,932	118,932	6,193	112,739	125,935	181,427
645,556	661,482	86,726	574,756	646,747	589,572
30,000	30,000	2,500	27,500	30,000	30,000
				62,146	157,690
794,488	810,414	95,419	714,995	864,828	958,689
					9,208
					(7,021)
					2,187

Webb County, Texas
VISTA Volunteer Program
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		Grant # 03VPWTX001 Grant Period 9/30/03 - 12/31/05		
		Original	Final	Cumulative Thru 9/30/04	Actual Amounts	Total
REVENUES						
Intergovernmental	$	233,872	351,276	59,613	156,795	216,408
Miscellaneous:						
In Kind		58,132	58,132	15,217		15,217
Total Revenues	$	292,004	409,408	74,830	156,795	231,625
EXPENDITURES						
Current:						
Health And Human Services:						
Personnel	$	35,000	67,993	23,562	35,120	58,682
Fringe Benefits		9,925	21,477	6,389	11,327	17,716
Travel		20,274	25,434	572	3,138	3,710
Subsistence Allowance		137,520	208,436	28,730	104,785	133,515
Stipend/End of Service Allowance		18,000	18,000		2,400	2,400
Other		13,153	9,936	360	25	385
In-Kind Services		58,132	58,132	15,217		15,217
Total Expenditures	$	292,004	409,408	74,830	156,795	231,625
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$					
Fund Balances-Beginning						
Fund Balances-Ending						$

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(134,868)	59,613
(42,915)	15,217
(177,783)	74,830

9,311	23,562
3,761	6,389
21,724	572
74,921	28,730
15,600	
9,551	360
42,915	15,217
177,783	74,830

Webb County, Texas
Texas Engineering Extension Service
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	2004 State Homeland Security LETPP Agreement # 2004 LETPP-48479			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget-Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES				
Intergovernmental	$ 2,000	1,753	(247)	
Total Revenues	$ 2,000	1,753	(247)	
EXPENDITURES				
Current:				
Public Safety:				
Minor Apparatus & Tools	$ 2,000	1,753	247	
Total Expenditures	$ 2,000	1,753	247	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$			
Fund Balances-Beginning				
Fund Balances-Ending		$		

Webb County, Texas
Texas Engineering Extension Service
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	State Homeland Security Program Agreement #48479			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget-Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES				
Intergovernmental	$ 213,153	194,459	(18,694)	
Total Revenues	$ 213,153	194,459	(18,694)	
EXPENDITURES				
Current:				
Public Safety:				
Minor Apparatus & Tools	$ 158,061	139,367	18,694	
Capital Outlay	55,092	55,092		
Total Expenditures	$ 213,153	194,459	18,694	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$			
Fund Balances-Beginning				
Fund Balances-Ending		$		

Webb County, Texas
Community Justice Assistance Division - Community Corrections Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	Budgeted Amounts		Grant Period 9/01/04 - 8/31/05			Variance with Final Budget Positive
	Original	Final	Cumulative Thru 9/30/04	Actual Amounts	Total	(Negative)
REVENUES						
Payments By Program Participants	$ 168,000	168,000	16,114	176,201	192,315	24,315
Intergovernmental	326,611	326,611	38,248	311,189	349,437	22,826
Other Revenue	58,600	58,600	2,470	38,883	41,353	(17,247)
Total Revenues	$ 553,211	553,211	56,832	526,273	583,105	29,894
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	$ 641,705	654,057	52,263	560,746	613,009	41,048
Travel And Furnished Transportation						
Contractual Services	11,700	11,700		1,630	1,630	10,070
Professional Fees	2,478	2,448		1,715	1,715	733
Supplies And Operating Expenditures	61,085	60,000	4,569	46,864	51,433	8,567
Facilities, Utilities And Equipment		1,085				1,085
Total Expenditures	$ 716,968	729,290	56,832	610,955	667,787	61,503
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(163,757)	(176,079)		(84,682)	(84,682)	91,397
Other Financing Sources (Uses):						
Operating Transfers In	$ 163,757	176,079		84,682	84,682	(91,397)
Total Other Financing Sources (Uses)	$ 163,757	176,079		84,682	84,682	(91,397)
Net Change In Fund Balances	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

	Grant Period 9/01/05 - 8/31/06			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
241,937	13,872	(228,065)	190,073	171,262
350,228	32,418	(317,810)	343,607	425,044
	4,762	4,762	43,645	32,496
592,165	51,052	(541,113)	577,325	628,802
627,052	52,123	574,929	612,869	706,758
7,800	70	7,730	1,700	12,600
2,610		2,610	1,715	2,921
53,000	(1,141)	54,141	45,723	40,617
2,000		2,000		
692,462	51,052	641,410	662,007	762,896
(100,297)		100,297	(84,682)	(134,094)
100,297		(100,297)	84,682	134,094
100,297		(100,297)	84,682	134,094

Webb County, Texas
Community Justice Assistance Division - Day Reporting Center
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

	Budgeted Amounts		Grant Period 9/01/04 - 8/31/05			Variance with Final Budget Positive (Negative)
	Original	Final	Cumulative Thru 9/30/04	Actual Amounts	Total	
REVENUES						
Intergovernmental	$ 155,399	155,399	12,134	144,931	157,065	1,666
Total Revenues	$ 155,399	155,399	12,134	144,931	157,065	1,666
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	$ 141,829	143,470	11,874	131,596	143,470	
Travel And Furnished Transportation	7,600	7,600	71	1,098	1,169	6,431
Contract Service For Offenders						
Professional Fees	2,245	2,245		1,202	1,202	1,043
Supplies And Operating Expenditures	14,500	14,500		3,416	3,416	11,084
Facilities, Utilities And Equipment	4,200	4,200	189	3,591	3,780	420
Total Expenditures	$ 170,374	172,015	12,134	140,903	153,037	18,978
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(14,975)	(16,616)		4,028	4,028	20,644
Other Financing Sources (Uses):						
Operating Transfers In	$ 14,975	16,616				(16,616)
Total Other Financing Sources (Uses)	$ 14,975	16,616				(16,616)
Net Change In Fund Balances	$			4,028	4,028	4,028
Fund Balances - Beginning						
Fund Balances - Ending					$ 4,028	

Original and Final Budgeted Amounts	Grant Period 9/01/05 - 8/31/06 Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
177,936	13,494	(164,442)	158,425	172,806
177,936	13,494	(164,442)	158,425	172,806
149,480	12,909	136,571	144,505	166,518
6,145		6,145	1,098	3,278
3,334		3,334	1,202	1,510
16,477	78	16,399	3,494	2,985
7,900	507	7,393	4,098	3,473
183,336	13,494	169,842	154,397	177,764
(5,400)		5,400	4,028	(4,958)
5,400		(5,400)		4,958
5,400		(5,400)		4,958
			4,028	
			4,028	

Webb County, Texas
Community Justice Assistance Division - Basic Supervision Program
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		Grant Period 9/01/04 - 8/31/05			Variance with Final Budget Positive (Negative)
		Original	Final	Cumulative Thru 9/30/04	Actual Amounts	Total	
REVENUES							
Probation Fees	$	838,213	758,008	60,410	568,976	629,386	(128,622)
Intergovernmental		632,090	669,690	57,129	612,561	669,690	
Interest		12,000	28,000	1,548	27,431	28,979	979
Other Revenue		2,500	2,500	71	19,447	19,518	17,018
Total Revenues	$	1,484,803	1,458,198	119,158	1,228,415	1,347,573	(110,625)
EXPENDITURES							
Current:							
Corrections And Rehabilitation:							
Salaries And Fringe Benefits	$	1,252,799	1,304,609	101,848	1,104,989	1,206,837	97,772
Travel And Furnished Transportation		29,667	34,067	4,893	27,891	32,784	1,283
Contract Service For Offenders		19,000	19,100		19,070	19,070	30
Professional Fees		46,240	52,240	330	34,287	34,617	17,623
Supplies And Operating Expenditures		84,604	93,872	11,453	68,591	80,044	13,828
Facilities, Utilities And Equipment		14,880	92,380	634	69,529	70,163	22,217
Total Expenditures	$	1,447,190	1,596,268	119,158	1,324,357	1,443,515	152,753
Excess (Deficiency) Of Revenue Over (Under) Expenditures		37,613	(138,070)		(95,942)	(95,942)	42,128
Other Financing Sources (Uses):							
Operating Transfers Out	$	(164,083)	(117,744)		(84,682)	(84,682)	33,062
Total Other Financing Sources (Uses)	$	(164,083)	(117,744)		(84,682)	(84,682)	33,062
Net Change In Fund Balance	$	(126,470)	(255,814)		(180,624)	(180,624)	75,190
Fund Balances - Beginning						255,814	
Fund Balances - Ending						$ 75,190	

Original and Final Budgeted Amounts	Grant Period 9/01/05 - 8/31/06 Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
924,755	37,978	(886,777)	606,954	726,657
582,354	103,405	(478,949)	715,966	867,788
	1,307	1,307	28,738	13,568
	224	224	19,671	5,760
1,507,109	142,914	(1,364,195)	1,371,329	1,613,773
1,349,128	113,101	1,236,027	1,218,090	1,210,390
28,000	1,861	26,139	29,752	41,385
12,000		12,000	19,070	8,300
67,868	3,639	64,229	37,926	37,732
80,536	15,545	64,991	84,136	81,564
13,880	8,768	5,112	78,297	19,935
1,551,412	142,914	1,408,498	1,467,271	1,399,306
(44,303)		44,303	(95,942)	214,467
(105,697)		105,697	(84,682)	(159,185)
(105,697)		105,697	(84,682)	(159,185)
(150,000)		150,000	(180,624)	55,282
			255,814	200,532
			75,190	255,814

Webb County, Texas
Community Justice Assistance Division - Treatment Incarceration Program
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		Grant Period 9/01/04 - 8/31/05			Variance with Final Budget Positive (Negative)
		Original	Final	Cumulative Thru 9/30/04	Actual Amounts	Total	
REVENUES							
Intergovernmental	$	190,000	203,000		203,000	203,000	
Total Revenues	$	190,000	203,000		203,000	203,000	
EXPENDITURES							
Current:							
Corrections And Rehabilitation:							
Salaries And Fringe Benefits	$						
Travel And Furnished Transportation							
Contract Service For Offenders		188,650	201,478		196,766	196,766	4,712
Professional Fees		1,350	1,522		1,522	1,522	
Supplies And Operating Expenditures							
Total Expenditures	$	190,000	203,000		198,288	198,288	4,712
Excess (Deficiency) Of Revenue Over (Under) Expenditures					4,712	4,712	4,712
Other Financing Sources (Uses):							
Operating Transfers In	$						
Total Other Financing Sources (Uses)	$						
Net Change In Fund Balances	$				4,712	4,712	4,712
Fund Balances - Beginning							
Fund Balances - Ending						$ 4,712	

Original and Final Budgeted Amounts	Grant Period 9/01/05 - 8/31/06 Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
171,000	17,450	(153,550)	220,450	189,362
171,000	17,450	(153,550)	220,450	189,362
169,718	17,450	152,268	214,216	208,088
1,282		1,282	1,522	1,350
				57
171,000	17,450	153,550	215,738	209,495
			4,712	(20,133)
				20,133
				20,133
			4,712	
			4,712	

Webb County, Texas
Community Justice Assistance Division - Mentally Impaired Caseload
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	Budgeted Amounts		Grant Period 9/01/04 - 8/31/05			Variance with Final Budget Positive (Negative)
	Original	Final	Cumulative Thru 9/30/04	Actual Amounts	Total	
REVENUES						
Intergovernmental	$ 55,965	60,415	4,130	44,438	48,568	(11,847)
Total Revenues	$ 55,965	60,415	4,130	44,438	48,568	(11,847)
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	$ 53,534	50,850	4,130	41,940	46,070	4,780
Travel & Furnished Transportation	1,261	1,960		894	894	1,066
Professional Fees	1,170	2,160		485	485	1,675
Supplies & Operating Expenditures		2,632		1,421	1,421	1,211
Facilities, Utilities And Equipment		2,813		2,786	2,786	27
Total Expenditures	$ 55,965	60,415	4,130	47,526	51,656	8,759
Excess (Deficiency) Of Revenue Over (Under) Expenditures				(3,088)	(3,088)	(3,088)
Other Financing Sources (Uses):						
Operating Transfers Out	$					
Total Other Financing Sources (Uses)	$					
Net Change In Fund Balances	$			(3,088)	(3,088)	(3,088)
Fund Balances - Beginning					5,733	
Fund Balances - Ending					$ 2,645	

	Grant Period 9/01/05 - 8/31/06			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
60,046	6,277	(53,769)	50,715	60,166
60,046	6,277	(53,769)	50,715	60,166
53,305	6,277	47,028	48,217	52,979
1,736		1,736	894	872
2,605		2,605	485	582
2,400		2,400	1,421	
			2,786	
60,046	6,277	53,769	53,803	54,433
			(3,088)	5,733
			(3,088)	5,733
			5,733	
			2,645	5,733

Webb County, Texas
TDHCA Contract for Deed Conversion
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Grant #542006 Grant Period 3/31/03 - 4/01/06		
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual Amounts	Total
REVENUES				
Intergovernmental	$ 645,000	6,933	7,468	14,401
Total Revenues	$ 645,000	6,933	7,468	14,401
EXPENDITURES				
Current:				
Community And Economic Development:				
Housing Assistance Programs	$ 310,000		1,731	1,731
Program Cost	310,000		550	550
Administration	25,000	6,933	5,187	12,120
Total Expenditures	$ 645,000	6,933	7,468	14,401
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending			$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(630,599)	6,933
(630,599)	6,933
308,269	
309,450	
12,880	6,933
630,599	6,933

Webb County, Texas
TDHCA HOME Owner Occupied Assistance Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Grant #1000038 Grant Period 9/01/03 - 8/31/06		
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual Amounts	Total
REVENUES				
Intergovernmental	$ 520,000	4,860	11,505	16,365
Revenue In Kind	25,000			
Total Revenues	$ 545,000	4,860	11,505	16,365
EXPENDITURES				
Current:				
Community And Economic Development:				
Program Cost	$ 500,000		550	550
Administration	20,000	4,860	10,955	15,815
Expenditures In Kind	25,000			
Total Expenditures	$ 545,000	4,860	11,505	16,365
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending			$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(503,635)	4,860
(25,000)	
(528,635)	4,860
499,450	
4,185	4,860
25,000	
528,635	4,860

Webb County, Texas
Texas Juvenile Probation Commission - Border Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Grant #TJPC-B-2005-240 Grant Period 9/01/04 - 8/31/05					
		Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
		Original	Final	thru 9/30/04	Amounts	Total	(Negative)
REVENUES							
Intergovernmental	$	26,538	26,537	2,123	23,488	25,611	(926)
Grant Matching							
Total Revenues	$	26,538	26,537	2,123	23,488	25,611	(926)
EXPENDITURES							
Current:							
Justice System:							
Salaries And Fringe Benefits	$	20,225	20,537	1,623	17,988	19,611	926
Travel		1,513	1,200	100	1,100	1,200	
Operating Expenses							
Non-Residential Services		4,800	4800	400	4,400	4,800	
Total Expenditures	$	26,538	26,537	2,123	23,488	25,611	926
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$						
Fund Balances - Beginning							
Fund Balances - Ending						$	

	Grant #TJPC-B-2006-240 Grant Period 9/01/05 - 8/31/06			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
26,537	1,935	(24,602)	25,423	42,465
26,537	1,935	(24,602)	25,423	42,465
21,737	1,535	20,202	19,523	40,325
			1,100	850
				890
4,800	400	4,400	4,800	400
26,537	1,935	24,602	25,423	42,465

Webb County, Texas
Texas Juvenile Probation Commission - Community Corrections
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

			Grant #TJPC-Y-2005-240 Grant Period 9/01/04 - 8/31/05			
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	thru 9/30/04	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 335,158	335,158	18,707	307,870	326,577	(8,581)
Total Revenues	$ 335,158	335,158	18,707	307,870	326,577	(8,581)
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	$ 234,069	244,460	18,007	226,453	244,460	
Travel	10,500	8,400	700	7,600	8,300	100
Operating Expenses	15,629	47,984		43,446	43,446	4,538
Non-residential Services	30,000	34,314		30,371	30,371	3,943
Residentital Services	44,960					
Total Expenditures	$ 335,158	335,158	18,707	307,870	326,577	8,581
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

Grant #TJPC-Y-2006-240
Grant Period 9/01/05 - 8/31/06

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
335,158	21,603	(313,555)	329,473	313,793
335,158	21,603	(313,555)	329,473	313,793
292,725	19,579	273,146	246,032	289,212
9,600	700	8,900	8,300	12,891
10,000		10,000	43,446	
22,833	1,324	21,509	31,695	11,690
335,158	21,603	313,555	329,473	313,793

Webb County, Texas
Texas Juvenile Probation Commission - Progressive Sanctions ISJPO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Grant #TJPC-O-2005-240 Grant Period 9/01/04 - 8/31/05			
	Original and Final Budgeted Amounts	Cumulative thru 9/30/04	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 27,240	3,409	23,831	27,240	
Grant Matching	15,251		14,308	14,308	(943)
Total Revenues	$ 42,491	3,409	38,139	41,548	(943)
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	$ 42,491	3,409	38,139	41,548	943
Total Expenditures	$ 42,491	3,409	38,139	41,548	943
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Grant #TJPC-O-2006-240 Grant Period 9/01/05 - 8/31/06				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
27,240	3,329	(23,911)	27,160	27,238
17,500		(17,500)	14,308	13,543
44,740	3,329	(41,411)	41,468	40,781
44,740	3,329	41,411	41,468	40,781
44,740	3,329	41,411	41,468	40,781

Webb County, Texas
Texas Juvenile Probation Commission - Salary Adjustment Juvenile Officers
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Grant #TJPC-Z-2005-240 Grant Period 9/01/04 - 8/31/05			
	Original and Final Budgeted Amounts	Cumulative thru 9/30/04	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 111,150	8,377	86,367	94,743	(16,407)
Total Revenues	$ 111,150	8,377	86,367	94,743	(16,407)
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	$ 111,150	8,377	86,367	94,743	16,407
Total Expenditures	$ 111,150	8,377	86,367	94,743	16,407
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Grant #TJPC-Z-2006-240 Grant Period 9/01/05 - 8/31/06				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 09/30/04
111,150	7,831	(103,319)	94,198	98,470
111,150	7,831	(103,319)	94,198	98,470
111,150	7,831	103,319	94,198	98,470
111,150	7,831	103,319	94,198	98,470

Webb County, Texas
Texas Juvenile Probation Commission - State Aid
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

			Grant #TJPC-A-2005-240 Grant Period 9/01/04 - 8/31/05			
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	thru 9/30/04	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 161,097	161,097	6,148	154,844	160,992	(105)
Total Revenues	$ 161,097	161,097	6,148	154,844	160,992	(105)
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	$ 30,724	83,029	2,548	80,481	83,029	
Travel	36,373	35,555	1,600	33,955	35,555	
Operating Expenses	7,000	20,403		20,299	20,299	104
Non-residential Services	12,000	12,000	2,000	10,000	12,000	
Residential Services	75,000	10,110		10,109	10,109	1
Total Expenditures	$ 161,097	161,097	6,148	154,844	160,992	105
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

Grant #TJPC-A-2006-240

Grant Period 9/01/05 - 8/31/06

Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Actual Amounts	Total Prior Year
Original	Final	Amounts	(Negative)	As Of 9/30/05	As Of 9/30/04
177,320	177,320	10,487	(166,833)	165,331	142,074
177,320	177,320	10,487	(166,833)	165,331	142,074
50,400	50,400	2,644	47,756	83,125	10,050
39,920	38,420	3,443	34,977	37,398	21,882
	1,500		1,500	20,299	17,869
12,000	12,000	2,000	10,000	12,000	31,148
75,000	75,000	2,400	72,600	12,509	61,125
177,320	177,320	10,487	166,833	165,331	142,074

Webb County, Texas
Texas Juvenile Probation Commission - Progressive Sanctions JPO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

			Grant #TJPC-F-2005-240 Grant Period 9/01/04 - 8/31/05			
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	thru 9/30/04	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 232,566	232,566	33,415	199,151	232,566	
Grant Matching	168,566	170,000		146,020	146,020	(23,980)
Total Revenues	$ 401,132	402,566	33,415	345,171	378,586	(23,980)
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	$ 401,132	402,566	33,415	345,171	378,586	23,980
Total Expenditures	$ 401,132	402,566	33,415	345,171	378,586	23,980
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

	Grant #TJPC-F-2006-240 Grant Period 9/01/05 - 8/31/06			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
232,566	30,493	(202,073)	229,644	239,608
201,500		(201,500)	146,020	154,164
434,066	30,493	(403,573)	375,664	393,772
434,066	30,493	403,573	375,664	393,772
434,066	30,493	403,573	375,664	393,772

Webb County, Texas
Texas Juvenile Probation Commission - Progressive Sanctions Level 1-2-3
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

		Project #TJPC-G-2005-240 Grant Period 9/01/04 - 8/31/05			
	Original and Final Budgeted Amounts	Cumulative thru 9/30/04	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 46,339	2,613	42,550	45,163	(1,176)
Total Revenues	$ 46,339	2,613	42,550	45,163	(1,176)
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	$ 31,495	2,613	28,818	31,431	64
Non-residential	14,844		13,732	13,732	1,112
Total Expenditures	$ 46,339	2,613	42,550	45,163	1,176
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Project #TJPC-G-2006-240
Grant Period 9/01/05 - 8/31/06

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
46,339	3,908	(42,431)	46,458	43,069
46,339	3,908	(42,431)	46,458	43,069
34,233	2,658	31,575	31,476	31,487
12,106	1,250	10,856	14,982	11,582
46,339	3,908	42,431	46,458	43,069

Webb County, Texas
U. S. Department Of Justice
Vertex Targeted Opportunities
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

		Grant #TJPC-E-05-240 Grant Period 9/01/04 - 8/31/05			
	Original and Final Budgeted Amounts	Cumulative thru 9/30/04	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$		243,180	243,180	243,180
Miscellaneous			7,064	7,064	7,064
Interest Income		563	11,953	12,516	12,516
Total Revenues	$	563	262,197	262,761	262,761
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	$				
Travel					
Operating Expenses					
Professional Services	16,925		16,925	16,925	
Total Expenditures	$ 16,925		16,925	16,925	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$ (16,925)	563	245,273	245,836	262,761
Fund Balances - Beginning				409,660	
Fund Balances - Ending				$ 655,496	

	Grant #TJPC-E-06-240 Grant Period 9/01/05 - 8/31/06			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
			243,180	183,411
			7,064	2,530
	1,941	1,941	13,894	4,004
	1,941	1,941	264,138	189,945
181,215	7,033	174,182	7,033	
3,600	300	3,300	300	
7,400	202	7,198	202	
7,115		7,115	16,925	27,512
199,330	7,535	191,795	24,460	27,512
(199,330)	(5,594)	193,736	239,678	162,433
			410,223	247,790
			649,901	410,223

Webb County, Texas
Texas Juvenile Probation Commission - Juvenile Justice Alternative Education Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Budgeted Amounts		Grant #TJPC-P-2005-240 Grant Period 9/01/04 - 8/31/05			Variance with Final Budget Positive (Negative)
		Original	Final	Cumulative thru 9/30/04	Actual Amounts	Total	
REVENUES							
Intergovernmental	$	710,000	710,000	69,089	439,078	508,167	(201,833)
Charges And Fees		590,000	590,000	38,645	323,320	361,965	(228,035)
Interest		35,000	35,000	986	14,170	15,156	(19,844)
Total Revenues	$	1,335,000	1,335,000	108,720	776,568	885,288	(449,712)
EXPENDITURES							
Current:							
Justice System:							
Salaries And Fringe Benefits	$	1,348,954	1,372,655	82,224	901,672	983,896	388,759
Operating Expenses		193,969	196,779	17,265	131,868	149,133	47,646
Capital Outlay		15,000	12,190				12,190
Total Expenditures	$	1,557,923	1,581,624	99,489	1,033,540	1,133,029	448,594
Excess (Deficiency) Of Revenues Over (Under) Expenditures		(222,923)	(246,624)	9,231	(256,972)	(247,741)	(84,031)
Other Financing Sources (Uses):							
Lease Purchase	$						
Total Other Financing Sources (Uses)	$						
Net Change In Fund Balances	$	(222,923)	(246,624)	9,231	(256,972)	(247,741)	(84,031)
Fund Balances - Beginning						519,830	
Fund Balances - Ending						$ 272,089	

Grant #TJPC-P-2006-240
Grant Period 9/01/05 - 8/31/06

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 09/30/04
537,295	47,023	(490,272)	486,101	713,782
440,000	25,488	(414,512)	348,808	394,120
22,000	937	(21,063)	15,107	8,944
999,295	73,448	(925,847)	850,016	1,116,846
889,139	59,553	829,586	961,225	1,013,208
143,722	4,844	138,878	136,712	173,358
100		100		16,890
1,032,961	64,397	968,564	1,097,937	1,203,456
(33,666)	9,051	42,717	(247,921)	(86,610)
(33,666)	9,051	42,717	(247,921)	(86,610)
			529,062	615,672
			281,141	529,062

Webb County, Texas
Criminal Justice Division - City Of Laredo Auto Theft Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

		Budgeted Amounts		Grant # SAT-T101-10057-05 Grant Period 9/01/04 - 8/31/05			Variance with Final Budget Positive (Negative)
		Original	Final	Cumulative As Of 9/30/04	Actual Amount	Total	
REVENUES							
Intergovernmental	$	25,073	28,460	2,145	26,315	28,460	
Grant Matching		34,798	34,798	2,899	31,899	34,798	
Total Revenues	$	59,871	63,258	5,044	58,214	63,258	
EXPENDITURES							
Current:							
Public Safety:							
Salaries	$	43,914	48,314	3,810	44,505	48,315	
Fringe Benefits		15,201	14,944	1,234	13,709	14,943	
Total Expenditures	$	59,115	63,258	5,044	58,214	63,258	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$						
Fund Balances - Beginning							
Fund Balances - Ending						$	

	Grant # SAT-T101-10057-06 Grant Period 9/01/05 - 8/31/06			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
34,658	2,809	(31,849)	29,124	36,148
40,000	2,637	(37,363)	34,536	24,652
74,658	5,446	(69,212)	63,660	60,800
58,326	4,183	54,143	48,688	45,455
16,332	1,263	15,069	14,972	15,345
74,658	5,446	69,212	63,660	60,800

Webb County, Texas
Highway 59 Facility Plan
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	Grant # 2001-483-441 Grant Period 8/14/02-1/31/05			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual Amounts	Total
REVENUES				
Intergovernmental	$ 71,250	55,296	15,954	71,250
Grant Matching	133,750	100,798	20,176	120,974
Total Revenues	$ 205,000	156,094	36,130	192,224
EXPENDITURES				
Current:				
Community And Economic Development:				
Professional Services	$ 205,000	156,094	36,130	192,224
Total Expenditures	$ 205,000	156,094	36,130	192,224
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$			
Fund Balances-Beginning				
Fund Balances-Ending				$

Variance With Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
	55,296
(12,776)	100,798
(12,776)	156,094
12,776	156,094
12,776	156,094

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Webb County, Texas
Texas Parks & Wildlife
Community Outdoor Outreach Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

	Grant #52-000365 Grant Period 8/15/05-8/14/06			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES				
Intergovernmental	$ 30,000	2,154	(27,846)	43,319
In-Kind Contribution	10,000	386	(9,614)	13,176
Total Revenues	$ 40,000	2,540	(37,460)	56,495
EXPENDITURES				
Current:				
Community And Economic Development:				
Children's Field Trips	$ 30,000	2,154	27,846	43,319
In-Kind Expenditures	10,000	386	9,614	13,176
Total Expenditures	$ 40,000	2,540	37,460	56,495
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending		$		

Webb County, Texas
State Comptroller
Senate Bill 55 Statewide Tobacco Education and Prevention
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

		Grant # Step - SB 55 75th Legislature Grant Period 09/01/04 - 08/31/2005			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 1,503		405	405	(1,098)
Total Revenues	$ 1,503		405	405	(1,098)
EXPENDITURES					
Current:					
Public Safety:					
Overtime	$ 413				413
Training & Education	685				685
Materials And Supplies Sting Operations	405		405	405	
Total Expenditures	$ 1,503		405	405	1,098
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Grant # Step - SB 55 75th Legislature
Grant Period 09/01/05 - 08/31/06

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
7,500		(7,500)	405	7,425
7,500		(7,500)	405	7,425
				5,239
				157
				1,635
7,500		7,500	405	394
7,500		7,500	405	7,425

Webb County, Texas
State Comptroller - Law Enforcement Officer's Standards and Education Account
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Intergovernmental	$	27,118	23,861	(3,257)	25,834
Total Revenues	$	27,118	23,861	(3,257)	25,834
EXPENDITURES					
Current:					
Justice System					
Training And Education	$	40,060	28,049	12,011	20,335
Total Expenditures	$	40,060	28,049	12,011	20,335
Excess Of Revenue Over Expenditures	$	(12,942)	(4,188)	8,754	5,499
Fund Balances- Beginning			19,044		13,545
Fund Balances- Ending			$ 14,856		19,044

Webb County, Texas
49th Judicial District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Intergovernmental	$		43,636	43,636	
Interest			435	435	
Total Revenues	$		44,071	44,071	
EXPENDITURES					
Current:					
Justice System					
Personnel And Fringe Benefits	$	26,093	14,752	11,341	21,092
Cell Phones		3,000	905	2,095	1,500
Total Expenditures	$	29,093	15,657	13,436	22,592
Excess Of Revenue Over Expenditures	$	(29,093)	28,414	57,507	(22,592)
Fund Balances- Beginning			29,093		51,685
Fund Balances- Ending			$ 57,507		29,093

Webb County, Texas
The Office of the Attorney General - Contract #00-03847.A2
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

		Grant #00-03847.A2 Grant Period 9/01/99 - 8/31/03			
		Original And Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual Amounts	Total
REVENUES					
Intergovernmental	$	133,611	143,348	2,991	146,339
Total Revenues	$	133,611	143,348	2,991	146,339
EXPENDITURES					
Current:					
Justice System:					
Salaries/Fringe Benefits	$	127,820	94,726		94,726
Materials And Supplies		3,791	3,791		3,791
Repairs, Maintenance & Equipment		2,000	2,000		2,000
Total Expenditures	$	133,611	100,517		100,517
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$		42,831	2,991	45,822
Fund Balances - Beginning				58,299	
Fund Balances - Ending				$ 61,290	

Variance With Final Budget Positive (Negative)	Total Prior Year As of 9/30/04
12,728	2,616
12,728	2,616
33,094	
33,094	
45,822	2,616
	55,683
	58,299

Webb County, Texas
Office of the Attorney General
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	Texas VINE Agreement # 04-04599			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget-Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES				
Intergovernmental	$ 46,373	42,750	(3,623)	
Total Revenues	$ 46,373	42,750	(3,623)	
EXPENDITURES				
Current:				
Justice System				
Equipment	$ 46,373	42,750	3,623	
Total Expenditures	$ 46,373	42,750	3,623	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$			
Fund Balances-Beginning				
Fund Balances-Ending		$		

Webb County, Texas
Office of the Attorney General - Other Victim Assistance Grant #06-02908
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

	Webb County Sheriff's OVAG #06-02908 Grant Period 9/01/05 - 8/31/06			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES				
Intergovernmental	$ 50,000	886	(49,114)	
Total Revenues	$ 50,000	886	(49,114)	
EXPENDITURES				
Current:				
Justice System:				
Administration	$ 50,000	886	49,114	
Total Expenditures	$ 50,000	886	49,114	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending		$		

Webb County, Texas
Texas Task Force On Indigent Defense
Indigent Defense Coordinator
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures
for Year Ended September 30, 2004

Grant # 212-04-D03
Grant Period: 3/01/2004 extended to 10/31/2005

	Budgeted Amount		Cumulative	Actual	
	Original	Final	thru 9/30/04	Amounts	Total
REVENUES					
Intergovernmental	$ 88,000	88,000	27,899	53,835	81,734
Total Revenues	$ 88,000	88,000	27,899	53,835	81,734
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	$ 56,700	64,334	9,179	49,026	58,205
Training And Education	20,000	19,062	18,622	439	19,061
Contract Services	5,000				
Materials And Supplies	300	300	98	66	164
Equipment	6,000	4,304		4,304	4,304
Total Expenditures	$ 88,000	88,000	27,899	53,835	81,734
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending					$

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/04
(6,266)	27,899
(6,266)	27,899
6,129	9,179
1	18,622
136	98
6,266	27,899

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WEBB COUTNY FUNDS

MAJOR FUNDS

JUVENILE YOUTH VILLAGE, SERIES 2002

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

Webb County, Texas
Juvenile Youth Village, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$ 275,219	296,724	571,943	571,943
Total Revenues	$ 275,219	296,724	571,943	571,943
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	$ 205,004	319,291	524,295	1,000,000
Land Acquisition		1,000	1,000	100,000
Construction in Progress	154		154	9,982,250
Issuance Costs	217,749		217,749	217,750
Total Expenditures	$ 422,908	320,291	743,199	11,300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(147,689)	(23,567)	(171,256)	(10,728,057)
Other Financing Sources (Uses):				
Bond Proceeds	$ 11,300,000		11,300,000	11,300,000
Total Other Financing Sources (Uses)	$ 11,300,000		11,300,000	11,300,000
Net Change In Fund Balances	$ 11,152,311	(23,567)	11,128,744	571,943
Fund Balances - Beginning		11,152,311		
Fund Balances - Ending		$ 11,128,744		

WEBB COUTNY FUNDS

NON MAJOR FUNDS

WEBB COUNTY SHERIFF RADIO COMMUNICATION

Funds will be used for Sheriff Radio Communication equipment and furniture.

INTEREST INCOME, SERIES 1999 AND 2000

Funds are being generated through interest income from Certificates of Obligation Series 1999 and 2000.

CAPITAL OUTLAY, SERIES 1999

This fund is used to account for the fleet, capital improvements, major equipment to the General Fund and Road & Bridge Fund departments.

LAW ENFORCEMENT, SERIES 2000

This fund accounts for the acquisition and renovation of the Law Enforcement Administrator Building.

INTERNATIONAL BRIDGE, SERIES 2001

This fund accounts for the preparation of an International Bridge in the southern part of the county.

DETENTION CENTER INFRASTRUCTURE

These revenues are from the sale of Webb County Correctional Center Public Facility to Corrections Corporation of America (CCA). Funds are to be used for the installation of an 8" water line that will serve the Utilities Department Regional Waste Water Treatment Plant and the CCA and for the installation of a caliche road from Hwy 83 to the eastern end of the CCA.

LIBRARY CONSTRUCTION FUND

This project was established for the construction of two public libraries which will be located at the Larga Vista Community Center and in El Cenizo, Texas.

COUNTY MORGUE, SERIES 2001

This fund will provide for the acquisition of land and construction of a new Webb County morgue.

WEBB COUNTY FUNDS - continued

VILLA ANTIGUA CULTURAL CENTER, SERIES 2001

This fund will be used to preserve and enhance Laredo Webb County's historical heritage and promote tourism and downtown development through the creation of a Cultural Center.

PARK DEVELOPMENT, SERIES 2001

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

CONSTRUCTION IN PROGRESS, SERIES 2001

With the phenomenal growth of Webb County, especially in the southern part where the growth has more than doubled, it is essential to add, rehabilitate, or construct new Justice of the Peace and other related Law Enforcement Office space to keep up with the growing demand.

CAPITAL OUTLAY, SERIES 2001

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

INTEREST INCOME, SERIES 2001

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

MANAGEMENT RECORDS STORAGE WAREHOUSE, SERIES 2002

This fund is to increase the current storage capacity by approximately 10,000 square feet and for the installation of a heating and cooling system to the assisting warehouse. This will allow Webb County to meet all require state mandates for storage and disposal of records.

R.O.W. ACQUISITION HIGHWAY 59/359, SERIES 2002

This fund is to acquire the adequate right-of-way from approximately 550 parcels of land and to be able to proceed with the project in providing water and wastewater lines in the construction of county roads to Colonias.

JUSTICE CENTER FIRE PROTECTION MOISTURE CONTROL, SERIES 2002

This fund is to install a new fire protection system, as well as the installation of moisture censoring devices with the capability of operating water valves and sending emergency calls to designated individuals.

WEBB COUNTY FUNDS - continued

CARRIZO WILCOX AQUIFER SECONDARY WATER SOURCE, SERIES 2002

Webb County in conjunction with the Texas Water Development Board's Region "M" Water Plan, has taken the initiative to explore the secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer.

JUSTICE OF THE PEACE SOUTH LAREDO COURTHOUSE, SERIES 2002

This fund is to construct a new Justice of the Peace Courthouse for Precinct 2, Place 1 and 2 in South Laredo.

PEÑITAS WEST COMMUNITY CENTER, SERIES 2002

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs of the people that live in the colonias, particularly the senior citizens. The building will have a total usable space of 3,570 square feet and is partially funded by a grant from the Office of Rural Community Affairs (ORCA).

CAPITAL OUTLAY, SERIES 2002

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

CUATRO VIENTOS ROAD LOOP/B5, SERIES 2002

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

PARK DEVELOPMENT, SERIES 2002

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

CAPTIAL OUTLAY, SERIES 2002

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

WEBB COUTNY FUNDS - continued

INTEREST INCOME, SERIES 2002

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

PARK DEVELOPMENT, SERIES 2003

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

TEXMEX PURCHASE, SERIES 2003

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

CAPITAL OUTLAY, SERIES 2003

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

ROAD AND BRIDGE IMPROVEMENTS, SERIES 2003

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

INTERNATIONAL BRIDGE, SERIES 2003

This fund accounts for the preparation of an International Bridge in the southern part of the county. Funds requested are for the "second formal step", which is the preparation, submittal and acquiring the "Presidential Permit" from the Federal Government.

RAIN ENHANCEMENT PROGRAM, SERIES 2003

The program consists of constructing "ionization towers" and monitoring stations at strategically located areas that will cause the moisture molecules in the atmosphere to attract to each other, thereby causing rain.

WEBB COUTNY FUNDS - continued

R.O.W. ACQUISITION, SERIES 2003

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

CASA BLANCA GOLF COURSE IMPROVEMENTS, SERIES 2003

The funds will be used for upgrades and improvements to the sprinkler system, fairways, greens, and cart paths.

SHILOH COMMUNITY CENTER, SERIES 2003

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

CARRIZO-WILCOX AQUIFER SECONDARY WATER SOURCE, SERIES 2003

In conjunction with the Texas Water Development Board's Region "M" Water Plan, Webb County has taken the initiative to explore a secondary water source for the county. The project consist of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer.

CASA BLANCA LAKE REHABILITATION—DREDGING, SERIES 2003

These funds will be used for testing to determine the depth of the lake and obtain measurements of the silt build up (silt accumulation since it was constructed in 1948).

LIFE DOWNS IMPROVEMENTS, SERIES 2003

Reconstruction of buildings that were destroyed by a "Micro Burst Storm". These are improvements to county property used for recreational purposed in the area known as Laredo International Fair & Exposition (L.I.F.E.)

INTEREST INCOME, SERIES 2003

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

FEDERAL GRANTS

U.S. Department of Housing and Urban Development

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 721175

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time public water and sewer service to low to moderate income households in the colonias Old Milwaukee and Tanquecitos I.

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 722961

Revenues are provided by the office of Rural Community Affairs. Funds shall provide for the redesigning and reconstructing of inadequate drainage in the City of Rio Bravo.

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 722205

Revenues provided by the Office of Rural Community Affairs. Funds shall provide first time public sanitary sewer service to households in Colonia Tanquecitos I.

OFFICE OF RURAL COMMUNITY AFFAIRS-CONTRACT 724195

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide firs time water and sanitary sewer service to households in the Felix Vela Tract Colonia.

OFFICE OF RURAL COMMUNITY AFFAIRS –CONTRACT 725891

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide for drainage improvements and for the acquisition of drainage easements in the San Carlos and San Enrique Colonia areas. Additionally, funds will be used to construct the Peñitas West Community Center and a compressed earthen structure to house the Self Help Tool Library.

U.S. Department of the Army

LA PRESA COLONIA FACILITY PLAN

This fund is to develop the facility plan, which includes the Environmental Assessment along with the design of a seven mile water line that will run parallel and along Highway 83 from the booster station for approximately 1.5 miles to Mangana Hein road for approximately 4.5 miles to the Colonia; the design of the water lines to each of the 57 homes; the design of the septic systems for each of the homes; and the land surveys, property staking, and real estate ownership search required to plat the homesites.

FEDERAL GRANTS - continued

Other Federal Financial Assistance

Texas Water Development Board

RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP SEWER GRANT GO11900

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

STATE GRANTS

Texas Department of Transportation

RIO BRAVO BORDER COLONIA ACCESS PROGRAM

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

EL CENIZO BORDER COLONIA ACCESS PROGRAM

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

BRUNI, MIRANDO, & LOS CORRALITOS BORDER COLONIA ACCESS PROGRAM

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

Texas Water Development Board

RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP WATER GRANT GO11800/GO17100

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Webb County Sheriff Radio Communications	Interest Income, Series 1999 and 2000	Capital Outlay, Series 1999	Law Enforcement, Series 2000
ASSETS				
Cash and investments	$ 838	$ 55,370	$ 60,940	$ 54,071
Taxes receivable, net	-	-	-	-
Due from other funds	40,000	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	40,838	55,370	60,940	54,071
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	14	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	40,000	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	824	-	-	50,000
Total liabilities	40,838	-	-	50,000
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	29,189	102,219	6,092
Other purposes	-	-	-	-
Unreserved	-	26,181	(41,279)	(2,021)
Total fund balances	-	55,370	60,940	4,071
Total liabilities and fund balances	$ 40,838	$ 55,370	$ 60,940	$ 54,071

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	International Bridge, Series 2001	Detention Center Infrastructure	Library Construction Fund	County Morgue, Series 2001
ASSETS				
Cash and investments	$ 17,976	$ -	$ -	$ 683,046
Taxes receivable, net	-	-	-	-
Due from other funds	-	30,000	-	-
Receivable from other governments	-	-	-	-
Other receivables	21	-	-	-
Total assets	17,997	30,000	-	683,046
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	17,997	-	-	750
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	30,000	-	-
Total liabilities	17,997	30,000	-	750
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	-	64,199	1,345,646
Other purposes	-	-	-	-
Unreserved	-	-	(64,199)	(663,350)
Total fund balances	-	-	-	682,296
Total liabilities and fund balances	$ 17,997	$ 30,000	$ -	$ 683,046

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Villa Antiqua Cultural Center, Series 2001	Park Development, Series 2001	Construction In Progress, Series 2001	Capital Outlay, Series 2001
ASSETS				
Cash and investments	$ 1,050,995	$ 6,549	$ 26,248	$ 297,598
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	1,032
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	1,050,995	6,549	26,248	298,630
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	48,537	-	3,901	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	4,092	562	-
Total liabilities	48,537	4,092	4,463	-
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	867,807	333,720	97,833	4,132
Other purposes	-	-	-	-
Unreserved	134,650	(331,263)	(76,048)	294,497
Total fund balances	1,002,458	2,457	21,785	298,630
Total liabilities and fund balances	$ 1,050,995	$ 6,549	$ 26,248	$ 298,630

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Interest Income, Series 2001	Management Records Storage Warehouse, Series 2002	R.O.W. Acquisition Hwy 59/359, Series 2002	Justice Center Fire Protection Moisture Control, Series 2002
ASSETS				
Cash and investments	$ 29,788	$ 347,796	$ 3,205	$ 20,981
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	29,788	347,796	3,205	20,981
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	64,106	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	17,308	3,205	-
Total liabilities	-	81,414	3,205	-
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	10,339	643,471	97,654	217,834
Other purposes	-	-	-	-
Unreserved	19,448	(377,090)	(97,654)	(196,853)
Total fund balances	29,788	266,382	-	20,981
Total liabilities and fund balances	$ 29,788	$ 347,796	$ 3,205	$ 20,981

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Carrizo-Wilcox Aquifer Secondary Water Sources, Series 2002	Justice of the Peace South Laredo Courthouse, Series 2002	Penitas West Community Center, Series 2002	Capital Outlay, Series 2002
ASSETS				
Cash and investments	$ 90,338	$ -	$ 146,376	$ 16,153
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	90,338	-	146,376	16,153
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	5,511	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	5,511	-	-	-
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	97,767	-	146,376	73,771
Other purposes	-	-	-	-
Unreserved	(12,940)	-	-	(57,618)
Total fund balances	84,827	-	146,376	16,153
Total liabilities and fund balances	$ 90,338	$ -	$ 146,376	$ 16,153

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Cuatro Vientos Road Loop/B5, Series 2002	Park Development, Series 2002	Capital Outlay, Series 2002	Interest Income, Series 2002
ASSETS				
Cash and investments	$ 24,893	$ 153,091	$ 211,030	$ 53,475
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	24,893	153,091	211,030	53,475
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	77,710	-
Due to other funds	-	-	1,032	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	-	78,742	-
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	24,893	555,093	35,246	13,443
Other purposes	-	-	-	-
Unreserved	-	(402,002)	97,042	40,032
Total fund balances	24,893	153,091	132,288	53,475
Total liabilities and fund balances	$ 24,893	$ 153,091	$ 211,030	$ 53,475

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Park Development, Series 2003	TexMex Purchase, Series 2003	Capital Outlay, Series 2003	Road and Bridge Improvements, Series 2003
ASSETS				
Cash and investments	$ 1,797,121	$ 29,136	$ 779,925	$ 723,893
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	1,797,121	29,136	779,925	723,893
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	99	47,745	2,991
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	150	-	-	-
Total liabilities	150	99	47,745	2,991
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	1,531,599	89,250	734,306	1,037,328
Other purposes	-	-	-	-
Unreserved	265,371	(60,213)	(2,127)	(316,426)
Total fund balances	1,796,971	29,037	732,180	720,902
Total liabilities and fund balances	$ 1,797,121	$ 29,136	$ 779,925	$ 723,893

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	International Bridge, Series 2003	Rain Enhancement Program, Series 2003	R.O.W. Acquisition, Series 2003	Casa Blanca Golf Course Improvements, Series 2003
ASSETS				
Cash and investments	$ 4,338	$ 18,252	$ 263,779	$ 282,102
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	4,338	18,252	263,779	282,102
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,630	-	12,705	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	2,630	-	12,705	-
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	183,598	1,173,552	293,388	282,102
Other purposes	-	-	-	-
Unreserved	(181,890)	(1,155,300)	(42,314)	-
Total fund balances	1,708	18,252	251,074	282,102
Total liabilities and fund balances	$ 4,338	$ 18,252	$ 263,779	$ 282,102

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Shiloh Community Center, Series 2003	Carrizo-Wilcox Aquifer Secondary Water Source, Series 2003	Casa Blanca Lake Rehabilitation Dredging, Series 2003	Life Downs Improvements, Series 2003
ASSETS				
Cash and investments	$ 195,592	$ 195,592	$ -	$ 4,890
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	195,592	195,592	-	4,890
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	4,890
Total liabilities	-	-	-	4,890
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	195,592	195,592	146,694	97,796
Other purposes	-	-	-	-
Unreserved	-	-	(146,694)	(97,796)
Total fund balances	195,592	195,592	-	-
Total liabilities and fund balances	$ 195,592	$ 195,592	$ -	$ 4,890

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Interest Income, Series 2003	ORCA Contract Number 721175	ORCA Contract Number 722961	ORCA - Contract Number 722205
ASSETS				
Cash and investments	$ 228,766	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	2,207	39,408	-
Other receivables	-	-	-	-
Total assets	228,766	2,207	39,408	-
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	844	39,408	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	1,363	-	-
Total liabilities	-	2,207	39,408	-
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	87,570	-	-	-
Other purposes	-	-	-	-
Unreserved	141,196	-	-	-
Total fund balances	228,766	-	-	-
Total liabilities and fund balances	$ 228,766	$ 2,207	$ 39,408	$ -

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	ORCA Contract Number 724195	ORCA Contract Number 725891	La Presa Colonia Facility Plan	Texas Water Development Board Contract Number G11900
ASSETS				
Cash and investments	$ -	$ -	$ -	$ 323,569
Taxes receivable, net	-	-	-	-
Due from other funds	23	-	75,750	-
Receivable from other governments	4,601	2,724	-	254,000
Other receivables	-	-	-	-
Total assets	4,624	2,724	75,750	577,569
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	30	-	-	700
Due to other funds	4,594	2,724	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	321,977
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	254,892
Total liabilities	4,624	2,724	-	577,569
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	-	78,750	-
Other purposes	-	-	-	-
Unreserved	-	-	(3,000)	-
Total fund balances	-	-	75,750	-
Total liabilities and fund balances	$ 4,624	$ 2,724	$ 75,750	$ 577,569

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	TxDot - Rio Bravo Border Colonia Access Program	TxDot - El Cenizo Border Colonia Access Program	TxDot - Bruni, Mirando, Los Corralitos Border Colonia Access Program	Texas Water Development Board Contract Number G11800/G17100
ASSETS				
Cash and investments	$ -	$ -	$ -	$ 647,017
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	126,076	754,986	60,080	736,932
Other receivables	-	-	-	-
Total assets	126,076	754,986	60,080	1,383,949
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	6,009	691,424	-	128,613
Due to other funds	100,203	25,400	57,325	114,310
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	572,876
Other accrued expenditures	3,363	-	-	-
Other payables	16,501	38,162	2,755	568,150
Total liabilities	126,076	754,986	60,080	1,383,949
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 126,076	$ 754,986	$ 60,080	$ 1,383,949

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

	Total-Nonmajor Capital Projects Funds
ASSETS	
Cash and investments	$ 8,844,724
Taxes receivable, net	-
Due from other funds	146,805
Receivable from other governments	1,981,014
Other receivables	21
Total assets	10,972,564
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	1,111,459
Due to other funds	345,854
Payable to other governments	-
Deferred revenue	934,853
Other accrued expenditures	3,363
Other payables	992,854
Total liabilities	3,388,383
Fund balances:	
Reserved for:	
Debt service	-
Capital projects	10,893,841
Other purposes	-
Unreserved	(3,309,660)
Total fund balances	7,584,181
Total liabilities and fund balances	$ 10,972,564

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Webb County Sheriff Radio Communications	Interest Income, Series 1999 and 2000	Capital Outlay, Series 1999	Law Enforcement, Series 2000
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	26,181	-	4,071
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	26,181	-	4,071
EXPENDITURES				
Current:				
General government	-	-	2,786	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	-	-	38,493	6,092
Total Expenditures	-	-	41,279	6,092
Excess (deficiency) of revenues over expenditures	-	26,181	(41,279)	(2,021)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	26,181	(41,279)	(2,021)
Fund balances - beginning, Restated	-	29,189	102,219	6,092
Fund balances - ending	$ -	$ 55,370	$ 60,940	$ 4,071

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	International Bridge, Series 2001	Detention Center Infrastructure	Library Construction Fund	County Morgue, Series 2001
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	150,000	-	-	750
Total Expenditures	150,000	-	-	750
Excess (deficiency) of revenues over expenditures	(150,000)	-	-	(750)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	150,000	-	-	-
Transfers out	-	-	(64,199)	(662,600)
Total other financing sources and uses	150,000	-	(64,199)	(662,600)
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	(64,199)	(663,350)
Fund balances - beginning, Restated	-	-	64,199	1,345,646
Fund balances - ending	$ -	$ -	$ -	$ 682,296

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Villa Antiqua Cultural Center, Series 2001	Park Development, Series 2001	Construction In Progress, Series 2001	Capital Outlay, Series 2001
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	5,503
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	78,950	5,848	433,048	11,415
Total Expenditures	78,950	5,848	433,048	16,918
Excess (deficiency) of revenues over expenditures	(78,950)	(5,848)	(433,048)	(16,918)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	213,600	-	357,000	311,415
Transfers out	-	(325,415)	-	-
Total other financing sources and uses	213,600	(325,415)	357,000	311,415
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	134,650	(331,263)	(76,048)	294,497
Fund balances - beginning, Restated	867,808	333,720	97,833	4,133
Fund balances - ending	$ 1,002,458	$ 2,457	$ 21,785	$ 298,630

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Interest Income, Series 2001	Management Records Storage Warehouse, Series 2002	R.O.W. Acquisition Hwy 59/359, Series 2002	Justice Center Fire Protection Moisture Control, Series 2002
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	63,448	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	63,448	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	-	388,982	97,654	186,361
Total Expenditures	-	388,982	97,654	186,361
Excess (deficiency) of revenues over expenditures	63,448	(388,982)	(97,654)	(186,361)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	11,892	-	-
Transfers out	(44,000)	-	-	(10,492)
Total other financing sources and uses	(44,000)	11,892	-	(10,492)
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	19,448	(377,090)	(97,654)	(196,853)
Fund balances - beginning, Restated	10,340	643,472	97,654	217,834
Fund balances - ending	$ 29,788	$ 266,382	$ -	$ 20,981

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Carrizo-Wilcox Aquifer Secondary Water Sources, Series 2002	Justice of the Peace South Laredo Courthouse, Series 2002	Penitas West Community Center, Series 2002	Capital Outlay, Series 2002
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	12,940	142,491	-	-
Total Expenditures	12,940	142,491	-	-
Excess (deficiency) of revenues over expenditures	(12,940)	(142,491)	-	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	142,491	-	-
Transfers out	-	-	-	(57,618)
Total other financing sources and uses	-	142,491	-	(57,618)
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(12,940)	-	-	(57,618)
Fund balances - beginning, Restated	97,767	-	146,376	73,771
Fund balances - ending	$ 84,827	$ -	$ 146,376	$ 16,153

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Cuatro Vientos Road Loop/B5, Series 2002	Park Development, Series 2002	Capital Outlay, Series 2002	Interest Income, Series 2002
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	41,432
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	41,432
EXPENDITURES				
Current:				
General government	-	-	17,014	-
Public safety	-	-	-	-
Justice system	-	-	52,821	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	7,929	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	-	27,931	114,392	-
Total Expenditures	-	35,860	184,227	-
Excess (deficiency) of revenues over expenditures	-	(35,860)	(184,227)	41,432
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	281,269	-
Transfers out	-	(366,142)	-	(1,400)
Total other financing sources and uses	-	(366,142)	281,269	(1,400)
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	(402,002)	97,042	40,032
Fund balances - beginning, Restated	24,893	555,093	35,246	13,443
Fund balances - ending	$ 24,893	$ 153,091	$ 132,288	$ 53,475

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Park Development, Series 2003	TexMex Purchase, Series 2003	Capital Outlay, Series 2003	Road and Bridge Improvements, Series 2003
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	103,432	-
Public safety	-	-	245,584	-
Justice system	-	-	33,201	-
Health and human services	-	-	5,247	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	89,370	60,213	526,115	316,426
Total Expenditures	89,370	60,213	913,579	316,426
Excess (deficiency) of revenues over expenditures	(89,370)	(60,213)	(913,579)	(316,426)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	499,741	-	911,452	-
Transfers out	(145,000)	-	-	-
Total other financing sources and uses	354,741	-	911,452	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	265,371	(60,213)	(2,127)	(316,426)
Fund balances - beginning, Restated	1,531,600	89,250	734,307	1,037,328
Fund balances - ending	$ 1,796,971	$ 29,037	$ 732,180	$ 720,902

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	International Bridge, Series 2003	Rain Enhancement Program, Series 2003	R.O.W. Acquisition, Series 2003	Casa Blanca Golf Course Improvements, Series 2003
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	181,890	-	142,314	-
Total Expenditures	181,890	-	142,314	-
Excess (deficiency) of revenues over expenditures	(181,890)	-	(142,314)	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	100,000	-
Transfers out	-	(1,155,300)	-	-
Total other financing sources and uses	-	(1,155,300)	100,000	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(181,890)	(1,155,300)	(42,314)	-
Fund balances - beginning, Restated	183,598	1,173,552	293,388	282,102
Fund balances - ending	$ 1,708	$ 18,252	$ 251,074	$ 282,102

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Shiloh Community Center, Series 2003	Carrizo-Wilcox Aquifer Secondary Water Source, Series 2003	Casa Blanca Lake Rehabilitation Dredging, Series 2003	Life Downs Improvements, Series 2003
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	-	-	-	97,796
Total Expenditures	-	-	-	97,796
Excess (deficiency) of revenues over expenditures	-	-	-	(97,796)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(146,694)	-
Total other financing sources and uses	-	-	(146,694)	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	(146,694)	(97,796)
Fund balances - beginning, Restated	195,592	195,592	146,694	97,796
Fund balances - ending	$ 195,592	$ 195,592	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Interest Income, Series 2003	ORCA Contract Number 721175	ORCA Contract Number 722961	ORCA - Contract Number 722205
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	12,152	788,097	-
Charges for services	-	-	-	-
Investment earnings	141,196	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	81,350	6,486
Total revenues	141,196	12,152	869,447	6,486
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	-	12,152	869,447	6,486
Total Expenditures	-	12,152	869,447	6,486
Excess (deficiency) of revenues over expenditures	141,196	-	-	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	141,196	-	-	-
Fund balances - beginning, Restated	87,570	-	-	-
Fund balances - ending	$ 228,766	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	ORCA Contract Number 724195	ORCA Contract Number 725891	La Presa Colonia Facility Plan	Texas Water Development Board Contract Number G11900
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	4,601	2,724	-	2,557,045
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	4,601	2,724	-	2,557,045
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	4,601	2,724	3,000	2,557,045
Total Expenditures	4,601	2,724	3,000	2,557,045
Excess (deficiency) of revenues over expenditures	-	-	(3,000)	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	(3,000)	-
Fund balances - beginning, Restated	-	-	78,750	-
Fund balances - ending	$ -	$ -	$ 75,750	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	TxDot - Rio Bravo Border Colonia Access Program	TxDot - El Cenizo Border Colonia Access Program	TxDot - Bruni, Mirando, Los Corralitos Border Colonia Access Program	Texas Water Development Board Contract Number G11800/G17100
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	1,259,044	774,382	67,380	6,852,701
Charges for services	-	-	-	-
Investment earnings	-	-	-	42,478
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	1,259,044	774,382	67,380	6,895,179
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	1,259,044	774,382	67,380	6,894,344
Total Expenditures	1,259,044	774,382	67,380	6,894,344
Excess (deficiency) of revenues over expenditures	-	-	-	835
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	835
Fund balances - beginning, Restated	-	-	-	(835)
Fund balances - ending	$ -	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2005

	Total-Nonmajor Capital Projects Funds
REVENUES	
Property Taxes	$ -
Sales and miscellaneous taxes	-
Fees and fines	-
Intergovernmental	12,318,126
Charges for services	-
Investment earnings	318,806
Miscellaneous	-
Grant matching	87,836
Total revenues	12,724,768
EXPENDITURES	
Current:	
General government	128,735
Public safety	245,584
Justice system	86,022
Health and human services	5,247
Infrastructure and environmental services	-
Corrections and rehabilitation	-
Community and economic development	7,929
Principal	-
Interest and other charges	-
Payments to escrow agent	-
Capital outlay	15,560,076
Total Expenditures	16,033,593
Excess (deficiency) of revenues over expenditures	(3,308,825)
OTHER FINANCING SOURCES (USES)	
Long-term debt issued	-
Premium (discount) on bonds issued	-
Payments to refunded bond escrow agent	-
Transfers in	2,978,860
Transfers out	(2,978,860)
Total other financing sources and uses	-
SPECIAL ITEM	
Proceeds from sale of equipment	-
Net change in fund balances	(3,308,825)
Fund balances - beginning, Restated	10,893,006
Fund balances - ending	$ 7,584,181

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Webb County, Texas
Webb County Sheriff Radio Communications
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	$			40,000
Total Revenues	$			40,000
EXPENDITURES				
Current:				
Public Safety				
Capital Outlay	$			40,000
Total Expenditures	$			40,000
Net Change In Fund Balances	$			
Fund Balances - Beginning				
Fund Balances - Ending		$		

Webb County, Texas
Interest Income, Series 1999 and 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$	2,330,452	26,181	2,356,633	2,356,633
Total Revenues	$	2,330,452	26,181	2,356,633	2,356,633
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	$	22,608		22,608	22,608
Land Acquisition		2,187,244		2,187,244	2,187,244
Construction In Progress		13,690,737		13,690,737	13,690,737
Issuance Cost		210,924		210,924	210,924
Total Expenditures	$	16,111,513		16,111,513	16,111,513
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(13,781,061)	26,181	(13,754,880)	(13,754,880)
Other Financing Sources (Uses):					
Bond Proceeds	$	16,218,725		16,218,725	16,218,725
Transfers Out		(2,408,475)		(2,408,475)	(2,408,475)
Total Other Financing Sources (Uses)	$	13,810,250		13,810,250	13,810,250
Net Change In Fund Balances	$	29,189	26,181	55,370	55,370
Fund Balances - Beginning			29,189		
Fund Balances - Ending			$ 55,370		

Webb County, Texas
Capital Outlay, Series 1999
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Refunds	$	69,831		69,831	69,831
Interest		31,668		31,668	31,668
Total Revenues	$	101,499		101,499	101,499
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	$	93,783	2,786	96,569	99,489
Justice System					
Minor Apparatus & Tools		7,053		7,053	7,053
Capital Outlay			38,493	38,493	65,140
Capital Projects					
Capital Outlay		3,636,636		3,636,636	3,668,010
Issuance Cost		33,161		33,161	33,161
Total Expenditures	$	3,770,633	41,279	3,811,912	3,872,853
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(3,669,134)	(41,279)	(3,710,413)	(3,771,354)
Other Financing Sources (Uses):					
Bond Proceeds	$	2,766,700		2,766,700	2,766,700
Transfers In		1,041,000		1,041,000	1,041,000
Transfers Out		(36,346)		(36,346)	(36,346)
Total Other Financing Sources (Uses)	$	3,771,354		3,771,354	3,771,354
Net Change In Fund Balances	$	102,219	(41,279)	60,940	
Fund Balances - Beginning			102,219		
Fund Balances - Ending			$ 60,940		

Webb County, Texas
Law Enforcement, Series 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$	68,869	4,071	72,940	72,940
Total Revenues	$	68,869	4,071	72,940	72,940
EXPENDITURES					
Current:					
Public Safety					
Minor Apparatus & Tools	$	33,792		33,792	33,792
Capital Projects					
Furniture and Fixtures		99,300		99,300	99,300
C.I.P. - Administration Building		1,615,482		1,615,482	1,615,482
C.I.P.- Jail Renovation & Addition		1,897,844	6,092	1,903,936	1,903,936
Issuance Cost		56,937		56,937	56,937
Total Expenditures	$	3,703,354	6,092	3,709,446	3,709,446
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(3,634,486)	(2,021)	(3,636,507)	(3,636,507)
Other Financing Sources(Uses):					
Bond Proceeds	$	2,000,000		2,000,000	2,000,000
Transfers In		1,640,578		1,640,578	1,640,578
Total Other Financing Sources (Uses)	$	3,640,578		3,640,578	3,640,578
Net Change In Fund Balances	$	6,092	(2,021)	4,071	4,071
Fund Balances - Beginning			6,092		
Fund Balances - Ending		$	4,071		

Webb County, Texas
International Bridge, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	$	1,302		1,302	1,302
Capital Projects					
Professional Services		2,386,192	148,047	2,534,239	2,534,239
Administration / Pre-Construction		93,220	1,953	95,173	95,173
Construction in Progress					
Issuance Cost		19,286		19,286	19,286
Total Expenditures	$	2,500,000	150,000	2,650,000	2,650,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(2,500,000)	(150,000)	(2,650,000)	(2,650,000)
Other Financing Sources (Uses):					
Bond Proceeds	$	1,000,000		1,000,000	1,000,000
Operating Transfer In		1,500,000	150,000	1,650,000	1,650,000
Total Other Financing Sources (Uses)	$	2,500,000	150,000	2,650,000	2,650,000
Net Change In Fund Balances	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Detention Center Infrastructure
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Total Project Authorization
REVENUES				
Refunds	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Capital Projects				
Capital Outlay	$			
Total Expenditures	$			
Net Change In Fund Balances	$			
Fund Balances - Beginning				
Fund Balances - Ending		$		

Webb County, Texas
Library Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Professional Services	$	15,000		15,000	15,000
Larga Vista Library		7,804		7,804	7,804
Professional Services					
El Cenizo Library		1,000		1,000	1,000
Total Expenditures	$	23,804		23,804	23,804
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(23,804)		(23,804)	(23,804)
Other Financing Sources (Uses):					
Transfers In	$	300,000		300,000	300,000
Transfers Out		(211,997)	(64,199)	(276,196)	(276,196)
Total Other Financing Sources (Uses)	$	88,003	(64,199)	23,804	23,804
Net Change In Fund Balances	$	64,199	(64,199)		
Fund Balances - Beginning			64,199		
Fund Balances - Ending			$		

Webb County, Texas
County Morgue, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	$	4,127		4,127	4,127
Capital Projects					
Land Acquisition					50,000
Construction In Progress		121,299	750	122,048	754,344
Issuance Costs		28,929		28,929	28,929
Total Expenditures	$	154,355	750	155,104	837,400
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(154,355)	(750)	(155,104)	(837,400)
Other Financing Sources (Uses):					
Bond Proceeds	$	1,500,000		1,500,000	1,500,000
Operating Transfer In					
Transfers Out	$		(662,600)	(662,600)	(662,600)
Total Other Financing Sources (Uses)	$	1,500,000	(662,600)	837,400	837,400
Net Change In Fund Balances	$	1,345,646	(663,350)	682,296	
Fund Balances - Beginning			1,345,646		
Fund Balances - Ending			$ 682,296		

Webb County, Texas
Villa Antigua Cultural Center, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Land Acquisition	$	475,020		475,020	475,020
Restoration Project		128,243	78,950	207,193	1,209,651
Issuance Costs		28,929		28,929	28,929
Total Expenditures	$	632,192	78,950	711,142	1,713,600
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(632,192)	(78,950)	(711,142)	(1,713,600)
Other Financing Sources (Uses):					
Bond Proceeds	$	1,500,000		1,500,000	1,500,000
Operating Transfer In			213,600	213,600	213,600
Total Other Financing Sources (Uses)	$	1,500,000	213,600	1,713,600	1,713,600
Net Change In Fund Balances	$	867,808	134,650	1,002,458	
Fund Balances - Beginning			867,808		
Fund Balances - Ending			$ 1,002,458		

Webb County, Texas
Park Development, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Reimbursements City of Laredo PCT 1	$				
Reimbursements City of Laredo PCT 2					
Reimbursements City of Laredo PCT 3					
Reimbursements City of Laredo PCT 4					
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Park Development PCT 1	$	47,920	5,848	53,768	53,768
Park Development PCT 2		365,312		365,312	367,769
Park Development PCT 3		367,767		367,767	367,767
Park Development PCT 4		356,352		356,352	356,352
Issuance Costs		28,929		28,929	28,929
Total Expenditures	$	1,166,280	5,848	1,172,128	1,174,585
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(1,166,280)	(5,848)	(1,172,128)	(1,174,585)
Other Financing Sources (Uses):					
Bond Proceeds	$	1,500,000		1,500,000	1,500,000
Transfers Out	$		(325,415)	(325,415)	(325,415)
Total Other Financing Sources (Uses)	$	1,500,000	(325,415)	1,174,585	1,174,585
Net Change In Fund Balances	$	333,720	(331,263)	2,457	
Fund Balances - Beginning			333,720		
Fund Balances - Ending			$ 2,457		

Webb County, Texas
Construction In Progress, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Justice System					
Minor Apparatus & Tools	$	16,357		16,357	16,357
Capital Projects					
Building Improvements		447,170	362,180	809,350	831,000
Construction In Progress		135,339	70,868	206,207	206,342
Issuance Costs		9,643		9,643	9,643
Total Expenditures	$	608,509	433,048	1,041,557	1,063,342
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(608,509)	(433,048)	(1,041,557)	(1,063,342)
Other Financing Sources (Uses):					
Bond Proceeds	$	500,000		500,000	500,000
Transfer In		206,342	357,000	563,342	563,342
Total Other Financing Sources (Uses)	$	706,342	357,000	1,063,342	1,063,342
Net Change In Fund Balances	$	97,833	(76,048)	21,785	
Fund Balances - Beginning			97,833		
Fund Balances - Ending			$ 21,785		

Webb County, Texas
Capital Outlay, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	$	82,972	5,503	88,475	88,476
Capital Projects					
Capital Outlay		430,829	11,415	442,244	740,873
Issuance Costs		9,643		9,643	9,643
Total Expenditures	$	523,444	16,918	540,362	838,992
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(523,444)	(16,918)	(540,362)	(838,992)
Other Financing Sources (Uses):					
Bond Proceeds	$	500,000		500,000	500,000
Transfers In		27,577	311,415	338,992	338,992
Total Other Financing Sources (Uses)	$	527,577	311,415	838,992	838,992
Net Change In Fund Balances	$	4,133	294,497	298,630	
Fund Balances - Beginning			4,133		
Fund Balances - Ending			$ 298,630		

Webb County, Texas
Interest Income, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$	244,259	63,448	307,707	307,707
Total Revenues	$	244,259	63,448	307,707	307,707
EXPENDITURES					
Current:					
General Government					
Construction In Progress	$				
Total Expenditures	$				
Excess (Deficiency) Of Revenue Over (Under) Expenditures		244,259	63,448	307,707	307,707
Other Financing Sources (Uses):					
Transfers Out	$	(233,919)	(44,000)	(277,919)	(277,919)
Total Other Financing Sources (Uses)	$	(233,919)	(44,000)	(277,919)	(277,919)
Net Change In Fund Balances	$	10,340	19,448	29,788	29,787
Fund Balances - Beginning			10,340		
Fund Balances - Ending		$	29,788		

Webb County, Texas
Management Records Storage Warehouse, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Professional Services	$	20,948	30,452	51,400	51,400
Construction in Progress			358,530	358,530	624,912
Issuance Costs		12,815		12,815	12,815
Total Expenditures	$	33,763	388,982	422,745	689,127
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(33,763)	(388,982)	(422,745)	(689,127)
Other Financing Sources (Uses):					
Bond Proceeds	$	575,000		575,000	575,000
Transfer In		102,235	11,892	114,127	114,127
Total Other Financing Sources (Uses)	$	677,235	11,892	689,127	689,127
Net Change In Fund Balances	$	643,472	(377,090)	266,382	
Fund Balances - Beginning			643,472		
Fund Balances - Ending			$ 266,382		

Webb County, Texas
R.O.W. Acquisition Hwy 59/359, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Professional Services	$	449,867	97,654	547,521	547,520
Issuance Costs		12,480		12,480	12,480
Total Expenditures	$	462,346	97,654	560,000	560,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(462,346)	(97,654)	(560,000)	(560,000)
Other Financing Sources (Uses):					
Bond Proceeds	$	560,000		560,000	560,000
Total Other Financing Sources (Uses)	$	560,000		560,000	560,000
Net Change In Fund Balance	$	97,654	(97,654)		
Fund Balances - Beginning			97,654		
Fund Balances - Ending			$		

Webb County, Texas
Justice Center Fire Protection Moisture Control, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Professional Services	$	170		170	14,508
Construction In Progress		75,306	186,361	261,667	268,310
Issuance Costs		6,690		6,690	6,690
Total Expenditures	$	82,166	186,361	268,527	289,508
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(82,166)	(186,361)	(268,527)	(289,508)
Other Financing Sources (Uses):					
Bond Proceeds	$	300,000		300,000	300,000
Operating Transfer Out	$		(10,492)	(10,492)	(10,492)
Total Other Financing Sources (Uses)	$	300,000	(10,492)	289,508	289,508
Net Change In Fund Balances	$	217,834	(196,853)	20,981	
Fund Balances - Beginning			217,834		
Fund Balances - Ending			$ 20,981		

Webb County, Texas
Carrizo-Wilcox Aquifer Secondary Water Sources, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	$	12,940	12,940	72,767
Construction in Progress				25,000
Issuance Costs	2,233		2,233	2,233
Total Expenditures	$ 2,233	12,940	15,173	100,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,233)	(12,940)	(15,173)	(100,000)
Other Financing Sources (Uses):				
Bond Proceeds	$ 100,000		100,000	100,000
Total Other Financing Sources (Uses)	$ 100,000		100,000	100,000
Net Change In Fund Balances	$ 97,767	(12,940)	84,827	
Fund Balances - Beginning		97,767		
Fund Balances - Ending		$ 84,827		

Webb County, Texas
Justice of the Peace South Laredo Courthouse, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Construction In Progress	$	349,940	142,491	492,431	492,431
Issuance Costs		5,569		5,569	5,569
Total Expenditures	$	355,509	142,491	498,000	498,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(355,509)	(142,491)	(498,000)	(498,000)
Other Financing Sources (Uses):					
Bond Proceeds	$	250,000		250,000	250,000
Transfer In		105,509	142,491	248,000	248,000
Total Other Financing Sources (Uses)	$	355,509	142,491	498,000	498,000
Net Change In Fund Balances	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Penitas West Community Center, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Grant Revenue	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Construction In Progress	$	279		279	146,655
Issuance Costs		3,345		3,345	3,345
Total Expenditures	$	3,624		3,624	150,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(3,624)		(3,624)	(150,000)
Other Financing Sources (Uses):					
Bond Proceeds	$	150,000		150,000	150,000
Total Other Financing Sources (Uses)	$	150,000		150,000	150,000
Net Change In Fund Balances	$	146,376		146,376	
Fund Balances - Beginning			146,376		
Fund Balances - Ending			$ 146,376		

Webb County, Texas
Capital Outlay, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Date	Current Year	Total to Date	Project Authorization
REVENUES					
Grant Revenue	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Construction In Progress	$	63,104		63,104	79,257
Issuance Costs		3,125		3,125	3,125
Total Expenditures	$	66,229		66,229	82,382
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(66,229)		(66,229)	(82,382)
Other Financing Sources (Uses):					
Bond Proceeds	$	140,000		140,000	140,000
Operating Transfer Out	$		(57,618)	(57,618)	(57,618)
Total Other Financing Sources (Uses)	$	140,000	(57,618)	82,382	82,382
Net Change In Fund Balances	$	73,771	(57,618)	16,153	
Fund Balances - Beginning			73,771		
Fund Balances - Ending			$ 16,153		

Webb County, Texas
Cuatro Vientos Road Loop/B5, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	$ 111,983		111,983	136,875
Issuance Costs	3,125		3,125	3,125
Total Expenditures	$ 115,107		115,107	140,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(115,107)		(115,107)	(140,000)
Other Financing Sources (Uses):				
Bond Proceeds	$ 140,000		140,000	140,000
Total Other Financing Sources (Uses)	$ 140,000		140,000	140,000
Net Change In Fund Balances	$ 24,893		24,893	
Fund Balances - Beginning		24,893		
Fund Balances - Ending		$ 24,893		

Webb County, Texas
Park Development, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Community and Economic Development					
Minor Apparatus & Tools	$		7,929	7,929	7,929
Capital Projects					
Park Development PCT 1	$		97	97	97
Park Development PCT 2		198,406	19,546	217,952	240,650
Park Development PCT 3		133,381	8,288	141,669	189,049
Park Development PCT 4					83,013
Issuance Costs		22,611		22,611	22,611
Total Expenditures	$	354,398	35,860	390,258	543,349
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(354,398)	(35,860)	(390,258)	(543,349)
Other Financing Sources (Uses):					
Bond Proceeds	$	1,015,000		1,015,000	1,015,000
Transfer Out		(105,509)	(366,142)	(471,651)	(471,651)
Total Other Financing Sources (Uses)	$	909,491	(366,142)	543,349	543,349
Net Change In Fund Balances	$	555,093	(402,002)	153,091	
Fund Balances - Beginning			555,093		
Fund Balances - Ending			$ 153,091		

Webb County, Texas
Capital Outlay, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	$	13,504	17,014	30,518	30,518
Capital Outlay			33,487	33,487	55,535
Community & Economic Development					
Minor Apparatus & Tools		42,033		42,033	42,033
Capital Outlay					35,200
Public Safety					
Minor Apparatus & Tools		9,488		9,488	9,488
Capital Outlay		92,514		92,514	126,361
Justice System					
Minor Apparatus & Tools		156,586	52,821	209,407	209,407
Capital Outlay			5,426	5,426	17,152
Corrections & Rehabilitation:					
Minor Apparatus & tools					
Health And Human Services					
Capital Outlay					4,900
Capital Projects					
Minor Apparatus & tools		39,063		39,063	39,063
Capital Outlay		268,131	75,479	343,610	368,177
Issuance Costs		15,604		15,604	15,604
Total Expenditures	$	636,923	184,227	821,150	953,438
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(636,923)	(184,227)	(821,150)	(953,438)
Other Financing Sources (Uses):					
Bond Proceeds	$	700,000		700,000	700,000
Transfer In			281,269	281,269	281,269
Transfer Out		(27,831)		(27,831)	(27,831)
Total Other Financing Sources (Uses)	$	672,169	281,269	953,438	953,438
Net Change In Fund Balances	$	35,246	97,042	132,288	
Fund Balances - Beginning			35,246		
Fund Balances - Ending			$ 132,288		

Webb County, Texas
Interest Income, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$	87,847	41,432	129,279	129,279
Total Revenues	$	87,847	41,432	129,279	129,279
EXPENDITURES					
Current:					
Capital Projects					
Capital Outlay	$				
Issuance Costs					
Total Expenditures	$				
Excess (Deficiency) Of Revenue Over (Under) Expenditures		87,847	41,432	129,279	129,279
Other Financing Sources (Uses):					
Operating Transfer Out	$	(74,404)	(1,400)	(75,804)	(75,804)
Total Other Financing Sources (Uses)	$	(74,404)	(1,400)	(75,804)	(75,804)
Net Change In Fund Balances	$	13,443	40,032	53,475	53,475
Fund Balances - Beginning			13,443		
Fund Balances - Ending			$ 53,475		

Webb County, Texas
Park Development, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Park Development PCT 1	$	424,318	62,410	486,728	988,721
Park Development PCT 2			4,682	4,682	488,980
Park Development PCT 3					393,980
Park Development PCT 4			22,278	22,278	438,980
Issuance Costs		44,082		44,082	44,080
Total Expenditures	$	468,400	89,370	557,770	2,354,741
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(468,400)	(89,370)	(557,770)	(2,354,741)
Other Financing Sources (Uses):					
Bond Proceeds	$	2,000,000		2,000,000	2,000,000
Transfer In			499,741	499,741	499,741
Transfer Out			(145,000)	(145,000)	(145,000)
Total Other Financing Sources (Uses)	$	2,000,000	354,741	2,354,741	2,354,741
Net Change In Fund Balances	$	1,531,600	265,371	1,796,971	
Fund Balances - Beginning			1,531,600		
Fund Balances - Ending			$ 1,796,971		

Webb County, Texas
Tex Mex Purchase, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Land Acquisition	$	1,377,690	60,213	1,437,903	1,466,940
Issuance Costs		33,060		33,060	33,060
Total Expenditures	$	1,410,750	60,213	1,470,963	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(1,410,750)	(60,213)	(1,470,963)	(1,500,000)
Other Financing Sources (Uses):					
Bond Proceeds	$	1,500,000		1,500,000	1,500,000
Total Other Financing Sources (Uses)	$	1,500,000		1,500,000	1,500,000
Net Change In Fund Balances	$	89,250	(60,213)	29,037	
Fund Balances - Beginning			89,250		
Fund Balances - Ending			$ 29,037		

Webb County, Texas
Capital Outlay, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
General Government					
Minor Apparatus & Tools	$	31,522	103,432	134,954	134,954
Capital Outlay		150,274	119,376	269,650	293,127
Community & Economic Development					
Minor Apparatus & Tools		3,400		3,400	3,400
Capital Outlay					
Construction In Progress		132,103	2,500	134,603	282,704
Public Safety					
Minor Apparatus & Tools		4,324	245,584	249,908	249,909
Capital Outlay		74,363	378,130	452,493	907,604
Justice System					
Minor Apparatus & Tools		88,812	33,201	122,013	122,013
Capital Outlay		97,474	26,109	123,583	204,123
Health And Human Services					
Minor Apparatus & Tools		3,667	5,247	8,914	8,914
Capital Outlay					
Capital Projects					
Capital Outlay					24,950
Issuance Costs		29,754		29,754	29,754
Total Expenditures	$	615,693	913,579	1,529,272	2,261,452
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(615,693)	(913,579)	(1,529,272)	(2,261,452)
Other Financing Sources (Uses):					
Bond Proceeds	$	1,350,000		1,350,000	1,350,000
Transfer In			911,452	911,452	911,452
Total Other Financing Sources (Uses)	$	1,350,000	911,452	2,261,452	2,261,452
Net Change In Fund Balances	$	734,307	(2,127)	732,180	
Fund Balances - Beginning			734,307		
Fund Balances - Ending			$ 732,180		

Webb County, Texas
Road and Bridge Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Espejo Molina Road	$	314,889	7,540	322,429	350,000
Del Mar Boulevard		12,433	204,193	216,626	520,000
Mangana Hein Road			104,693	104,693	130,000
Jennings Road					130,000
Thiesel Road					60,000
Wormser Road					83,000
Eagle Pass Road					
J.C. Perez Road					10,000
El Pico Road					10,000
Lincoln Nicholson Road					12,920
Botines & Well Lane					53,000
Capital Outlay		623,795		623,795	629,525
Issuance Costs		44,080		44,080	44,080
Total Expenditures	$	995,197	316,426	1,311,623	2,032,525
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(995,197)	(316,426)	(1,311,623)	(2,032,525)
Other Financing Sources (Uses):					
Bond Proceeds	$	2,000,000	-	2,000,000	2,000,000
Transfer In		32,525	-	32,525	32,525
Total Other Financing Sources (Uses)	$	2,032,525		2,032,525	2,032,525
Net Change In Fund Balances	$	1,037,328	(316,426)	720,902	
Fund Balances - Beginning			1,037,328		
Fund Balances - Ending			$ 720,902		

Webb County, Texas
International Bridge, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Professional Services	$	490,938	174,846	665,784	667,491
Administration / Pre-Construction		10,036	7,044	17,080	17,081
Construction in Progress					
Issuance Cost		15,428		15,428	15,428
Total Expenditures	$	516,402	181,890	698,292	700,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(516,402)	(181,890)	(698,292)	(700,000)
Other Financing Sources (Uses):					
Bond Proceeds	$	700,000		700,000	700,000
Total Other Financing Sources (Uses)	$	700,000		700,000	700,000
Net Change In Fund Balances	$	183,598	(181,890)	1,708	
Fund Balances - Beginning			183,598		
Fund Balances - Ending			$ 1,708		

Webb County, Texas
Rain Enhancement Program, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Professional Services	$				18,252
Construction in Progress					
Issuance Cost		26,448		26,448	26,448
Total Expenditures	$	26,448		26,448	44,700
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(26,448)		(26,448)	(44,700)
Other Financing Sources (Uses):					
Bond Proceeds	$	1,200,000		1,200,000	1,200,000
Transfer Out			(1,155,300)	(1,155,300)	(1,155,300)
Total Other Financing Sources (Uses)	$	1,200,000	(1,155,300)	44,700	44,700
Net Change In Fund Balances	$	1,173,552	(1,155,300)	18,252	
Fund Balances - Beginning			1,173,552		
Fund Balances - Ending			$ 18,252		

Webb County, Texas
R.O.W. Acquisition, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Professional Services	$		41,038	41,038	200,000
Construction in Progress			100,000	100,000	100,000
Land Acquisition			1,276	1,276	93,388
Issuance Cost		6,612		6,612	6,612
Total Expenditures	$	6,612	142,314	148,926	400,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(6,612)	(142,314)	(148,926)	(400,000)
Other Financing Sources (Uses):					
Bond Proceeds	$	300,000		300,000	300,000
Transfer In			100,000	100,000	100,000
Total Other Financing Sources (Uses)	$	300,000	100,000	400,000	400,000
Net Change In Fund Balances	$	293,388	(42,314)	251,074	
Fund Balances - Beginning			293,388		
Fund Balances - Ending			$ 251,074		

Webb County, Texas
Casa Blanca Golf Course Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Construction in Progress	$	11,286		11,286	293,388
Issuance Cost		6,612		6,612	6,612
Total Expenditures	$	17,898		17,898	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(17,898)		(17,898)	(300,000)
Other Financing Sources (Uses):					
Bond Proceeds	$	300,000		300,000	300,000
Total Other Financing Sources (Uses)	$	300,000		300,000	300,000
Net Change In Fund Balances	$	282,102		282,102	
Fund Balances - Beginning			282,102		
Fund Balances - Ending			$ 282,102		

Webb County, Texas
Shiloh Community Center, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Professional Services	$				50,000
Construction in Progress					145,592
Issuance Cost		4,408		4,408	4,408
Total Expenditures	$	4,408		4,408	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(4,408)		(4,408)	(200,000)
Other Financing Sources (Uses):					
Bond Proceeds	$	200,000		200,000	200,000
Total Other Financing Sources (Uses)	$	200,000		200,000	200,000
Net Change In Fund Balances	$	195,592		195,592	
Fund Balances - Beginning			195,592		
Fund Balances - Ending			$ 195,592		

Webb County, Texas
Carrizo-Wilcox Aquifer Secondary Water Sources, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	$			25,000
Construction in Progress				170,592
Issuance Cost	4,408		4,408	4,408
Total Expenditures	$ 4,408		4,408	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(4,408)		(4,408)	(200,000)
Other Financing Sources (Uses):				
Bond Proceeds	$ 200,000		200,000	200,000
Total Other Financing Sources (Uses)	$ 200,000		200,000	200,000
Net Change In Fund Balances	$ 195,592		195,592	
Fund Balances - Beginning		195,592		
Fund Balances - Ending		$ 195,592		

Webb County, Texas
Casa Blanca Lake Rehabilitation Dredging, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$				
Total Revenues	$				
EXPENDITURES					
Current:					
Capital Projects					
Professional Services	$				
Issuance Cost		3,306		3,306	3,306
Total Expenditures	$	3,306		3,306	3,306
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(3,306)		(3,306)	(3,306)
Other Financing Sources (Uses):					
Bond Proceeds	$	150,000		150,000	150,000
Transfer Out			(146,694)	(146,694)	(146,694)
Total Other Financing Sources (Uses)	$	150,000	(146,694)	3,306	3,306
Net Change In Fund Balances	$	146,694	(146,694)		
Fund Balances - Beginning			146,694		
Fund Balances - Ending			$		

Webb County, Texas
Life Downs Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Capital Projects				
Construction in Progress	$	97,796	97,796	97,796
Issuance Cost	2,204		2,204	2,204
Total Expenditures	$ 2,204	97,796	100,000	100,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,204)	(97,796)	(100,000)	(100,000)
Other Financing Sources (Uses):				
Bond Proceeds	$ 100,000		100,000	100,000
Total Other Financing Sources (Uses)	$ 100,000		100,000	100,000
Net Change In Fund Balances	$ 97,796	(97,796)		
Fund Balances - Beginning		97,796		
Fund Balances - Ending		$		

Webb County, Texas
Interest Income, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	$	87,570	141,196	228,766	228,766
Total Revenues	$		141,196	228,766	228,766
EXPENDITURES					
Current:					
General Government					
Construction In Progress	$				
Total Expenditures	$				
Excess (Deficiency) Of Revenue Over (Under) Expenditures			141,196	228,766	228,766
Other Financing Sources (Uses):					
Transfers Out	$				
Total Other Financing Sources (Uses)	$				
Net Change In Fund Balances	$	87,570	141,196	228,766	228,766
Fund Balances - Beginning			87,570		
Fund Balances - Ending		$	228,766		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 721175
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

		Grant #721175 Grant Period 7/05/02 - 7/05/06			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	33,285	12,152	45,437	300,000
Total Revenues	$	33,285	12,152	45,437	300,000
EXPENDITURES					
Current:					
Capital Projects:					
Rehabilitation of Private Properties	$				
(Water Service)					63,000
Rehabilitation of Private Properties					
(Sewer Service)					173,400
Engineering and Architectural					
Services		18,972	8,278	27,250	38,600
General Administration		14,313	3,874	18,187	25,000
Total Expenditures	$	33,285	12,152	45,437	300,000
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 722961
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

		Grant #722961 Grant Period 8/11/03 - 8/10/05			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	11,903	788,097	800,000	800,000
Revenue In Kind			81,350	81,350	81,350
Total Revenues	$	11,903	869,447	881,350	881,350
EXPENDITURES					
Current:					
Capital Projects:					
Flood and Drainage Facilities	$		775,000	775,000	775,000
General Administration		11,903	13,097	25,000	25,000
Expenditures In Kind			81,350	81,350	81,350
Total Expenditures	$	11,903	869,447	881,350	881,350
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 722205
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

		Grant #722205 Grant Period 4/28/04 - 4/27/06			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$				500,000
Revenue In Kind		3,492	6,486	9,978	10,000
Total Revenues	$	3,492	6,486	9,978	510,000
EXPENDITURES					
Current:					
Capital Projects:					
Sewer Facilities	$				500,000
Expenditures In Kind		3,492	6,486	9,978	10,000
Total Expenditures	$	3,492	6,486	9,978	510,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 724195
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

		Grant #724195 Grant Period 5/17/05 - 5/16/07			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$		4,601	4,601	500,000
Total Revenues	$		4,601	4,601	500,000
EXPENDITURES					
Current:					
Capital Projects:					
Rehabilitation of Private Properties (Water Service)	$				81,145
Rehabilitation of Private Properties (Sewer Service)					98,634
Water Facilities					195,221
Engineering and Architectural Services					75,000
General Administration			4,601	4,601	50,000
Total Expenditures	$		4,601	4,601	500,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 725891
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

		Grant #725891 Grant Period 6/22/05 - 6/21/07			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$		2,724	2,724	800,000
Revenue In Kind					80,369
Total Revenues	$		2,724	2,724	880,369
EXPENDITURES					
Current:					
Capital Projects:					
Neighborhood Facilities/ Community Centers	$				355,940
Flood & Drainage Facilities					289,400
Engineering and Architectural Services					104,650
Expenditures In Kind					80,369
General Administration			2,724	2,724	50,010
Total Expenditures	$		2,724	2,724	880,369
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
La Presa Colonia Project
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
From Inception and for the Year Ended September 30, 2005

		2005		
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Revenue	$ 106,250		106,250	106,250
Total Revenues	$ 106,250		106,250	106,250
EXPENDITURES				
Capital Projects:				
Professional Services	27,500	3,000	30,500	106,250
Total Expenditures	$ 27,500	3,000	30,500	106,250
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$ 78,750	(3,000)	75,750	
Fund Balances - Beginning		78,750		
Fund Balances - Ending		$ 75,750		

Webb County, Texas
Texas Water Development Board - Contract G11900
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

		TWDB Contract # G11900 Grant Period 7/14/99-3/31/07			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	2,882,539	2,557,045	5,439,584	5,882,145
Total Revenues	$	2,882,539	2,557,045	5,439,584	5,882,145
EXPENDITURES					
Capital Project:					
Professional Services	$	396,076	300,273	696,349	845,771
Other		1,513	19,046	20,559	288,555
Capital Outlay		2,484,950	2,237,726	4,722,676	4,747,819
Total Expenditures	$	2,882,539	2,557,045	5,439,584	5,882,145
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Texas Department of Transportation - Rio Bravo Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

		Grant #3BCF5013 Grant Period 1/10/03 - 7/10/06			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	227,089	1,259,044	1,486,133	2,304,250
Total Revenues	$	227,089	1,259,044	1,486,133	2,304,250
EXPENDITURES					
Current:					
Capital Projects:					
Construction	$				
Street & Drainage Improvements			1,092,745	1,092,745	1,847,175
Engineering and Architectural Services		227,089	115,629	342,718	350,075
General Administration			50,670	50,670	107,000
Total Expenditures	$	227,089	1,259,044	1,486,133	2,304,250
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Texas Department of Transportation - El Cenizo Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

		Grant #3BCF5012 Grant Period 1/10/03 - 7/10/06			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$		774,382	774,382	2,317,278
Total Revenues	$		774,382	774,382	2,317,278
EXPENDITURES					
Current:					
Capital Projects:					
Construction	$				
Street & Drainage Improvements			683,657	683,657	2,101,314
Engineering and Architectural Services			90,125	90,125	108,964
General Administration			600	600	107,000
Total Expenditures	$		774,382	774,382	2,317,278
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
TXDOT - Bruni, Mirando, Los Corralitos Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

		Grant #3BCF5014 Grant Period 1/10/03 - 3/15/07			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$		67,380	67,380	1,096,193
Total Revenues	$		67,380	67,380	1,096,193
EXPENDITURES					
Current:					
Capital Projects:					
Construction	$				
Street & Drainage Improvements					576,473
Engineering and Architectural Services			67,380	67,380	449,450
General Administration					70,270
Total Expenditures	$		67,380	67,380	1,096,193
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Texas Water Development Board-Contract G11800/G17100
Rio Bravo-El Cenizo Water & Wastewater Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

	Grant # G11800/G17100 Grant Period 7/14/99 - 03/31/07			
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	$ 7,338,623	6,852,701	14,191,324	16,645,082
Interest	11,626	42,478	54,104	
Total Revenues	$ 7,350,249	6,895,179	14,245,428	16,645,082
EXPENDITURES				
Capital Projects:				
Professional Services	$ 1,341,659	220,866	1,562,525	1,836,285
Other Expenses	2,366,931	148,698	2,515,629	3,051,164
Capital Outlay	3,641,659	6,524,780	10,166,439	11,757,633
Total Expenditures	$ 7,350,249	6,894,344	14,244,593	16,645,082
Excess (Deficiency) Of Revenue Over (Under) Expenditures		835	835	
Net Change in Fund Balances	$	835	835	
Fund Balances - Beginning, Restated		(835)		
Fund Balances - Ending		$		

WEBB COUNTY, TEXAS DEBT SERVICE

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

Webb County, Texas
Debt Service Fund
Balance Sheet
Nonmajor Governmental Funds
September 30, 2005

		2005
ASSETS		
Current:		
Cash And Cash Equivalents	$	430,433
Delinquent Taxes Receivable		1,418,214
Less Allowance For Estimated Uncollectible Taxes		(187,167)
Net Taxes Receivable		1,231,047
Due From Other Funds		144,640
Total Assets	$	1,806,120
LIABILITIES AND FUND EQUITY		
Current Liabilities:		
Accounts Payable	$	1,557
Due To Other Funds		61,612
Deferred Revenue		1,160,461
Total Liabilities	$	1,223,630
Fund Equity:		
Reserved for Debt Service	$	582,490
Total Fund Equity	$	582,490
Total Liabilities And Fund Equity	$	1,806,120

Webb County, Texas
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/04
REVENUES					
Property Taxes	$ 5,853,185	5,853,185	5,946,478	93,293	6,726,196
Refunds	219,901	219,901	19,949	(199,952)	5,693
Investment Earnings	75,000	75,000	89,054	14,054	66,512
Total Revenues	$ 6,148,086	6,148,086	6,055,481	(92,605)	6,798,401
EXPENDITURES					
Current:					
General Government					
Issuance Costs	$	292,662	253,006	39,656	
Debt Service					
Certificates Of Obligation	2,880,000	2,880,000	2,801,646	78,354	2,787,411
Notes On Equipment	437,392	440,072	440,063	9	629,037
Loan Payments	138,512	140,184	140,184		133,054
Interest And Fiscal Charges	3,413,084	3,174,671	3,054,166	120,505	3,404,130
Late Payment Fees		323	323		
Payments to Escrow Agent		202,066	202,066		
Total Expenditures	$ 6,868,988	7,129,978	6,891,454	238,524	6,953,632
Excess (Deficiency) Of Revenue Over Expenditures	(720,902)	(981,892)	(835,973)	145,919	(155,231)
Other Financing Sources (Uses):					
Long-Term Debt Issued	$	14,775,000	12,716,562	2,058,438	
Premium (Discount) On Bonds Issued		894,025	776,633	117,392	65,259
Payments To Refunded Bond Escrow Agent		(15,408,035)	(13,240,188)	(2,167,847)	
Transfers In	901,466	901,466	861,799	39,667	115,003
Total Other Financing Sources (Uses)	$ 901,466	1,162,456	1,114,806	47,650	180,262
Net change in fund balances	$ 180,564	180,564	278,833	193,569	25,031
Fund Balances- Beginning			303,657		278,626
Fund Balances- Ending			$ 582,490		303,657

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INTERNAL SERVICE FUNDS

WEBB COUNTY EMPLOYEES' HEALTH BENEFITS

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

WORKER'S COMPENSATION RESERVE FUND

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

Webb County, Texas
Combining Statement of Net Assets
Internal Service Funds
September 30, 2005

	Employees Health Benefits	Workers Compensation Reserve	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 1,455,038	$ 3,204,804	$ 4,659,842
Due from other funds	2,397,465	-	2,397,465
Total current assets	3,881,779	3,204,804	7,086,583
Non-current assets:			
Capital Assets:			
Equipment and Furniture	60,128	23,940	84,068
Less Accumulated depreciation	(49,423)	(23,940)	(73,363)
Total non-current assets	10,705	-	10,705
Total assets	3,892,484	3,204,804	7,097,288
LIABILITIES			
Current Liabilities:			
Accounts payable	903,808	95,920	999,728
Due to other funds	2,333,108	2,196,849	4,529,957
Other Accrued expenses	29,170	7,550	36,720
Compensated absences	-	22,812	22,812
Total current liabilities	3,266,086	2,323,131	5,589,217
Non-current liabilities:			
Claims and judgments	615,692	681,672	1,297,364
Total non-current liabilities	615,692	681,672	1,297,364
Total liabilities	3,881,778	3,004,803	6,886,581
NET ASSETS			
Invested in capital assets, net of related debt	10,705	-	10,705
Unrestricted	-	200,001	200,001
Total net assets	$ 10,705	$ 200,001	$ 210,706

Webb County, Texas
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended September 30, 2005

	Employees Health Benefits	Workers Compensation Reserve	Total
REVENUES			
Charges for services	$ 6,230,193	$ 1,994,468	$ 8,224,661
Total operating revenues	6,230,193	1,994,468	8,224,661
OPERATING EXPENSES			
Contractual services	-	43,295	43,295
Other supplies and expenses	-	9,118	9,118
Insurance claims and expenses	7,548,134	381,247	7,929,381
Depreciation	8,069	-	8,069
Total operating expenses	7,556,203	433,660	7,989,863
Operating income (loss)	(1,326,010)	1,560,808	234,798
NON-OPERATING REVENUES (EXPENSES)			
Interest and investment revenue	10,091	79,254	89,345
Total non-operating revenue (expenses)	10,091	79,254	89,345
Income (loss) before contributions and transfers	(1,315,919)	1,640,062	324,143
Capital contributions	-	-	-
Transfers in	2,351,114	-	2,351,114
Transfers out	-	(3,068,725)	(3,068,725)
Change in net assets	1,035,195	(1,428,663)	(393,468)
Total net assets - beginning	(1,024,490)	1,628,664	604,174
Total net assets - ending	$ 10,705	$ 200,001	$ 210,706

Webb County, Texas
Webb County Employees' Health Benefits
Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis) and Changes in Net Assets
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

	Budgeted Amounts					
	Original	Final	Actual Amounts	Actual Budget Basis	Variance with Final Budget-- Positive (Negative)	Total Prior Year As Of 9/30/04
OPERATING REVENUES:						
Charges For Services	$ 4,933,980	4,933,980	4,813,488	4,813,488	(120,492)	5,062,446
Charges For Services-Employees	1,085,969	1,085,969	1,416,705	1,416,705	330,736	954,421
Total Operating Revenues	$ 6,019,949	6,019,949	6,230,193	6,230,193	210,244	6,016,867
OPERATING EXPENSES:						
Current:						
Office Supplies	$ 900,000	959,522	959,523	959,523	(1)	893,362
Blue Cross/Blue Shield Ad	20,000	16,958	16,958	16,958		12,982
Cafeteria Plan Sec 125 Ad	2,500	900	900	900		300
Cobra Administration Fees	62,000	56,957	56,956	56,956	1	59,310
Basic Life Insurance		8,070	8,069	8,069	1	11,052
Depreciation Expense	5,000	4,191	4,190	4,190	1	2,355
Health Education Program	5,000	5,757	5,757	5,757		4,212
Health Fair Month	3,775,449	3,899,685	5,435,944	5,435,944	(1,536,259)	4,984,141
Claims Paid	350,000	358,002	358,001	358,001	1	395,591
Claims Paid-Dental	900,000	709,907	709,907	709,907		789,677
Claims Paid-Prescriptions	$ 6,019,949	6,019,949	7,556,205	7,556,205	(1,536,256)	7,152,982
Total Operating Expenses						
Operating Income (Loss)			(1,326,012)	(1,326,012)	(1,326,012)	(1,136,115)
NON-OPERATING REVENUES						
Interest	$		10,091	10,091	10,091	4,633
Total Non-Operating Revenues	$		10,091	10,091	10,091	4,633
OPERATING INCOME BEFORE OPERATING TRANSFERS	$		(1,315,921)	(1,315,921)	(1,315,921)	(1,131,482)
Operating Transfers In			2,351,114	2,351,114	2,351,114	
Change in net assets	$		1,035,193	1,035,193	1,035,193	(1,131,482)
Add Depreciation on fixed assets acquired through capital projects grants that reduces contributed capital.						
Income(Loss)	$		1,035,193	1,035,193	1,035,193	(1,131,482)
Total net assets - beginning			(1,024,488)			106,994
Total net assets - ending			$ 10,705			(1,024,488)

Webb County, Texas
Webb County Worker's Compensation Reserve Fund
Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis) and Changes in Net Assets
Year Ended September 30, 2005 with Comparative Figures for Year Ended September 30, 2004

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Actual Budget Basis	Variance with Final Budget-- Positive (Negative)	Total Prior Year As Of 9/30/04
OPERATING REVENUES:						
Charges For Services And Refunds	$ 1,968,849	1,968,849	1,994,468	1,994,468	25,619	2,178,235
Total Operating Revenues	$ 1,968,849	1,968,849	1,994,468	1,994,468	25,619	2,178,235
OPERATING EXPENSES:						
Current:						
Wages And Fringe Benefits	$ 40,000	28,934	28,933	28,933	1	3,834
Professional Services	35,000	14,361	14,362	14,362	(1)	21,324
Professional Services Drug/Alcohol Test	10,000	9,119	9,118	9,118	1	1,189
Bonds And Insurance	75,000	84,077	84,077	84,077		61,444
Worker's Compensation Premium	57,800	33,698	33,698	33,698		39,391
Third Party Administration						3,019
Safety Education Program	572,000	263,473	263,472	263,472	1	981,155
Claims Paid Major Medical	$ 789,800	433,662	433,660	433,660	2	1,111,356
Total Operating Expenses						
Operating Income (Loss)	$ 1,179,049	1,535,187	1,560,808	1,560,808	25,621	1,066,879
NON-OPERATING REVENUES						
Interest	$ 20,000	20,000	79,254	79,254	59,254	34,724
Total Non-Operating Revenues	$ 20,000	20,000	79,254	79,254	59,254	34,724
OPERATING INCOME BEFORE OPERATING TRANSFERS	$ 1,199,049	1,555,187	1,640,062	1,640,062	84,875	1,101,603
Operating Transfers Out to:						
General Fund	$ (790,000)	(790,000)	(790,000)	(790,000)		(790,000)
Employee's Health Benefit Fund	(150,000)	(506,138)	(2,278,725)	(2,278,725)	(1,772,587)	
Total Operating Transfers	(940,000)	(1,296,138)	(3,068,725)	(3,068,725)	(1,772,587)	(790,000)
Change in net assets	$ 259,049	259,049	(1,428,663)	(1,428,663)	(1,687,712)	311,603
Add Depreciation on fixed assets acquired through capital projects grants that reduces contributed capital.						
Income(Loss)	$ 259,049	259,049	(1,428,663)	(1,428,663)	(1,687,712)	311,603
Total net assets - beginning			1,628,663			1,317,060
Total net assets - ending			$ 200,000			1,628,663

Webb County, Texas
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2005

	Webb County Employees Health Benefits	Webb County Worker's Compensation Reserve Fund	Total 2005
CASH FLOWS FROM OPERATING ACTIVITIES			
Premiums from participants	$ 6,230,193	$ 1,994,468	$ 8,224,661
Payments to vendors, suppliers, and insurance administrators	(7,299,570)	1,289,854	(6,009,716)
Net cash provided by operating activities	(1,069,377)	3,284,322	2,214,945
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Interfund Transfer			
Operating Transfer In	2,351,114		2,351,114
Transfer Out		(3,068,725)	(3,068,725)
Net cash provided by non capital financing activities	2,351,114	(3,068,725)	(717,611)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of assets			
Net cash provided by capital financing activities			
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	10,091	79,254	89,345
Net cash provided by investing activities	10,091	79,254	89,345
Net Increase/(Decrease) in Cash and Cash Equivalents	1,291,828	294,851	1,586,679
Cash and pooled investments, beginning of year	163,209	2,909,952	3,073,161
Cash and pooled investments, end of year	$ 1,455,037	$ 3,204,803	$ 4,659,840
Reconciliation of operating income to net cash provided (used) by operations:			
Operating income	$ (1,326,012)	$ 1,560,808	$ 234,796
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	8,069		8,069
(Increase) Decrease in Due from Other Funds	(2,389,317)		(2,389,317)
(Increase) Decrease in Accounts Receivable	(25,548)		(25,548)
Increase (Decrease) in Accounts Payable	29,170	23,860	53,030
Increase (Decrease) in Accrued Liabilities	394,178		394,178
Increase (Decrease) in Other Payable		(21,240)	(21,240)
Increase (Decrease) in Due to Other Funds		2,081,196	2,081,196
Increase (Decrease) in Funds Held In Trust	2,240,083		2,240,083
Increase (Decrease) in Long Term Risk Liability		(360,302)	(360,302)
Total adjustments	256,635	1,723,514	1,980,149
Net cash provided by operating activities	$ (1,069,377)	$ 3,284,322	$ 2,214,945

TRUST FUNDS

The Permanent School 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.

TRUST FUNDS

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

TRUST FUNDS

The County established in January 2003 an Employee Retiree Insurance Fund for health insurance and funded the first year from an internal fund transfer.

AGENCY FUNDS

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

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

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

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

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

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

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

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2005

	Permanent School Fund	Available School	Retired Employees Insuance Fund	Total
ASSETS				
Cash and investments	$ 14,553,163	$ 406,249	$ 173,614	$ 15,133,026
Other receivables	1,500	84,246	31	85,777
Total assets	14,554,663	490,495	173,645	15,218,803
LIABILITIES				
Accounts payable	84,246	490,495	49,300	624,041
Refunds payable and others	1,500	-	-	1,500
Total liabilities	85,746	490,495	49,300	625,541
NET ASSETS				
Held in trust for benefits and other purposes	$ 14,468,917	$ -	$ 124,345	14,593,262

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2005

	Permanent School Fund	Available School	Retired Employees Insuance Fund	Total
ADDITIONS				
Contributions:				
Employer	$ -	$ -	$ -	$ -
Plan Members	-	-	47,981	47,981
Total contributions	-	-	47,981	47,981
Investment earnings:				
Interest	375,711	4,249	2,616	382,577
Total net investment earnings	375,711	4,249	2,616	382,577
Other Additions:				
Grazing lease and royalities	1,168,917	-	-	1,168,917
Transfers in	-	486,246	150,000	636,246
Total other additions	1,168,917	486,246	150,000	1,805,163
Total additions	1,544,628	490,495	200,597	2,235,720
DEDUCTIONS				
Benefits	-	-	18,614	18,614
Claims	-	-	89,464	89,464
Administrative	-	-	10,047	10,047
Education	-	490,495	-	490,495
Transfers out	486,246	-	-	486,246
Total deductions	486,246	490,495	118,125	1,094,866
Change in net assets	1,058,382	-	82,472	1,140,854
Net assets - beginning	13,410,535	-	41,873	13,452,408
Net assets - ending	$ 14,468,917	$ -	$ 124,345	$ 14,593,262

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2005

	District Clerk Agency	County Clerk Agency	District Attorney Hot Check Processing	District Attorney Pooled Seizures
ASSETS				
Cash and investments	$ 7,850,580	$ 1,071,070	$ 48,020	$ 769,702
Other receivables	594	-	-	54,305
Total assets	7,851,174	1,071,070	48,020	824,007
LIABILITIES				
Accounts payable	-	-	2,170	-
Due to other governments	-	-	-	-
Refunds payable and others	7,851,174	1,071,070	45,850	824,007
Total liabilities	7,851,174	1,071,070	48,020	824,007

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2005

	Sheriff Inmate Trust	Cash Bonds Agency	Tax Assessor Collector Agency	Agency Funds
ASSETS				
Cash and investments	$ 73,068	$ 77,194	$ 3,085,108	$ 12,974,742
Other receivables	84	583,756	70,344	709,083
Total assets	73,152	660,950	3,155,452	13,683,825
LIABILITIES				
Accounts payable	-	-	41,464	43,634
Due to other governments	-	-	3,113,988	3,113,988
Refunds payable and others	73,152	660,950	-	10,526,203
Total liabilities	73,152	660,950	3,155,452	13,683,825

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Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2005

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
District Clerk Fund				
ASSETS				
Cash and investments	$ 8,040,406	5,373,069	5,562,894	7,850,580
Other receivables	594	77	77	594
Total Assets	$ 8,041,000	5,373,145	5,562,971	7,851,174
LIABILITIES				
Refunds payable and others	$ 8,041,000	4,829,774	4,639,948	7,851,174
Total Liabilities	$ 8,041,000	4,829,774	4,639,948	7,851,174
County Clerk Fund				
ASSETS				
Cash and investments	$ 823,364	888,748	641,043	1,071,070
Total Assets	$ 823,364	888,748	641,043	1,071,070
LIABILITIES				
Refunds payable and others	$ 823,364	641,043	888,748	1,071,070
Total Liabilities	$ 823,364	641,043	888,748	1,071,070
D.A. Hot Check Processing				
ASSETS				
Cash and investments	$ 53,791	609,991	615,762	48,020
Total Assets	$ 53,791	609,991	615,762	48,020
LIABILITIES				
Accounts payable	$ 2,247	101	24	2,170
Refunds payable and others	51,544	615,661	609,967	45,850
Total Liabilities	$ 51,544	615,661	609,967	48,020
D.A. Pool Forfeiture Fund				
ASSETS				
Cash and investments	$ 249,143	900,735	380,177	769,702
Other receivables	5,600	54,305	5,600	54,305
Total Assets	$ 254,743	955,040	385,777	824,007
LIABILITIES				
Refunds payable and others	$ 254,743	380,177	949,440	824,007
Total Liabilities	$ 254,743	380,177	949,440	824,007

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2004

		Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
Sheriff Inmate Trust Fund					
ASSETS					
Cash and investments	$	62,033	636,692	625,658	73,068
Other receivables		84			84
Total Assets	$	62,117	636,692	625,658	73,152
LIABILITIES					
Refunds payable and others	$	62,117	628,384	639,419	73,152
Total Liabilities	$	62,117	628,384	639,419	73,152
Cash Bonds					
ASSETS					
Cash and investments	$	32,958	71,806	27,570	77,194
Other receivables		586,907		3,150	583,756
Total Assets	$	619,865	71,806	30,720	660,950
LIABILITIES					
Refunds payable and others	$	619,865	31,720	72,806	660,950
Total Liabilities	$	619,865	31,720	72,806	660,950
Tax Assessor-Collector Fund					
ASSETS					
Cash and investments	$	2,847,707	85,481,524	85,244,123	3,085,108
Other receivables		64,847	112,326	106,829	70,344
Total Assets	$	2,912,554	85,593,850	85,350,952	3,155,452
LIABILITIES					
Accounts payable	$	-		41,464	41,464
Due to other governments	$	2,912,554	83,954,337	84,155,771	3,113,988
Total Liabilities	$	2,912,554	83,954,337	84,197,235	3,155,452
Total All Agency Funds					
ASSETS					
Cash and investments	$	9,707,524	93,962,565	93,097,226	12,974,742
Other receivables		664,226	166,708	115,656	709,083
Total Assets	$	10,371,750	94,129,273	93,212,882	13,683,825
LIABILITIES					
Accounts payable		2,247	101	41,488	43,635
Refunds payable and others		6,837,292	7,095,039	7,727,523	10,526,202
Due to other governments		2,912,554	83,954,337	84,155,771	3,113,988
Total Liabilities	$	9,752,093	91,049,477	91,924,782	13,683,825

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
September 30, 2005 and 2004

	2005	2004
Capital Assets:		
Land	$ 6,577,370	6,577,370
Infrastructure and Infrastructure in Progress	84,937,017	71,648,517
Buildings	73,336,597	69,620,657
Furniture, Fixtures & Equipment	26,819,703	25,609,959
Construction In Progress	1,636,502	3,288,779
Total Capital Assets	$ 193,307,189	176,745,282
Investment In Capital Assets From:		
Capital Projects Grants	$ 39,761,689	27,213,549
Capitalized Interest	1,075,926	1,075,926
Certificate of Obligations	83,625,540	80,333,226
Special Revenue Fund Revenues	13,216,595	13,106,949
Forfeitures	568,124	298,127
Federal Revenue	819,547	819,547
General Fund Revenues	6,060,877	6,060,877
Road and Bridge Fund Revenues	45,440,619	45,098,809
Trust Fund Receipts	261,500	261,500
Donated Property	2,476,773	2,476,773
Total Investment In Capital Assets	$ 193,307,189	176,745,282

This schedule includes capital assets of internal service funds.

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2005

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
General Government						
Radio Communications				20,752		20,752
Commissioners Court				193,935		193,935
County Judge				81,484		81,484
Risk Management				94,852		94,852
Elections Administrator				109,964		109,964
County Treasurer				17,999		17,999
County Auditor				175,499		175,499
Management Information System				442,259		442,259
Public Information Officer				478		478
Purchasing				106,221		106,221
Tax Assessor Collector				650,391		650,391
Vehicle & Heavy Equipment Maintenance				6,244		6,244
General Operations				201,820		201,820
Building Maintenance				190,156		190,156
Central Appraisal				10,184		10,184
Tex-Mex Purchase	431,622		1,006,282			1,437,903
Webb County Courthouse Renovation			4,026,116	305,064		4,331,180
Administration Building	1,907,166		13,043,518	407,238		15,357,922
Computerization Master Plan				2,209,368		2,209,368
AS400 Purchase				285,274		285,274
Main Courthouse Building			408,181	340,635		748,816
Courthouse Annex			149,411			149,411
Available School Fund	261,500					261,500
R & B Office, Training Rm, Gas St			158,063			158,063
R & B Garage, Car Office, Welding Shop			190,953			190,953
R & B Rep. Station/Tower, Fence			43,898			43,898
County Engineering				38,200		38,200
Records Management Facility					409,930	409,930
Chiller Plant Project			37,397			37,397
Total General Government	2,600,288		19,063,818	5,888,017	409,930	27,962,053
Justice System						
County Attorney				173,856		173,856
County Clerk				142,825		142,825
District Clerk				137,709		137,709
District Clerk Central Jury Room				119,927		119,927
District Attorney				36,950		36,950
District Attorney Equitable Sharing				17,425		17,425
49th District Court				332,355		332,355
111th District Court				61,213		61,213
341st District court				95,489		95,489
406th District Court				1,950		1,950
Personal Bond Coordinator				617		617
County Court at Law #1				49,193		49,193
County Court at Law #2				33,128		33,128
Justice of the Peace Pct 1 Pl 1				21,751		21,751
Justice of the Peace Pct 1 Pl 2				34,483		34,483
Justice of the Peace Courthouse Pct 2, Pl 1 & 2			1,078,996			1,078,996
Justice of the Peace Pct 2 Pl 1			109,934	12,168		122,102
Justice of the Peace Pct 2 Pl 2						
Justice of the Peace Pct 3			33,296			33,296
Justice of the Peace Pct 4			320,455	107,765		428,220

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
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September 30, 2005

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Justice System (continued)						
Regional Crime Lab				58,549		58,549
Public Defender's Office				70,558		70,558
Law Library				15,459		15,459
Personal Bond Office				1,012		1,012
Bail Bond Board				1,750		1,750
District Attorney Hot Checks				3,933		3,933
District Attorney Forfeiture fund				176,076		176,076
CJD Domestic Violence Counsel				8,242		8,242
Women's Legal Advocate				2,391		2,391
Alternative Education Program			216,713	149,843		366,556
Drug Impact Court				17,196		17,196
Drug Impact Court Reserve Fund				28,460		28,460
Records Management & Preservation Fund				22,180		22,180
County Clerk Records Management & Preservation Fund				6,869		6,869
Delinquent Task Force				120		120
Webb County Justice Center	1,103,614		18,162,941	634,833		19,901,388
Judicial General				77,600		77,600
Pretrial				6,530		6,530
Juvenile Justice Center			83,728	42,605		126,333
Total Justice System	1,103,614		20,006,063	2,703,009		23,812,686
Public Safety						
Constable Pct 1				266,568		266,568
Constable Forfeiture Fund				28,878		28,878
Constable Pct 4				91,319		91,319
Constable Pct 3				71,231		71,231
Constable Pct 2				37,146		37,146
Sheriff				1,489,521		1,489,521
Criminal Justice Information System - Sheriff				100,031		100,031
Justice Center Security				19,307		19,307
Sheriff Forfeiture Fund				292,818		292,818
Live Scan Electronic Arrest				57,414		57,414
OJP LLEBG 98LBVX4098				67,300		67,300
OJP LLEBG 2000LBBX0978				136,104		136,104
Special Law Enforcement Unit				194,480		194,480
Local Law Enforcement Block				9,546		9,546
Texas Vine				42,750		42,750
State Homeland Security				55,092		55,092
Performance Reward Program				520,923		520,923
Chemical Dependency Treatment Facility				21,712		21,712
Radio Tower Land Purchase	36,129					36,129
Planning & Physical Dept				21,975		21,975
Sheriff's Substation			83,441	35,601		119,042
Law Enforcement Administrative Building	223,817		1,416,556	106,780		1,747,153
911 Computerization Costs				694,295		694,295
County Morgue					122,049	122,049
Total Public Safety	259,946		1,499,997	4,360,790	122,049	6,242,782
Corrections and Rehabilitation						
Jail	908,380		11,424,309	598,663		12,931,352
Juvenile Probation				79,107		79,107

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Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
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September 30, 2005

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Corrections and Rehabilitation (continued)						
Juvenile Department				118,314		118,314
Adult Probation				53,536		53,536
CJAD Day Reporting Center				35,331		35,331
Restitution Center			31,309	256,618		287,927
Texas Juvenile Probation				95,045		95,045
Community Corrections				19,193		19,193
Law Enforcement Project Jail Upgrade			1,823,793	7,728		1,831,521
Jail Renovation			360,524			360,524
Juvenile Justice Center	175,533					175,533
Juvenile Center Improvements			1,190,166			1,190,166
Juvenile Center Improvements			199,206	45,743		244,949
Juvenile Youth Village					525,450	525,450
Total Corrections and Rehabilitation	1,083,913		15,029,307	1,309,278	525,450	17,947,948
Health and Human Services						
Extension Agent				34,280		34,280
Veterans Service Office				13,537		13,537
Webb County Health Department				42,861		42,861
Welfare Office Operations				71,231		71,231
Welfare U S D A				19,482		19,482
Welfare to Work				10,187		10,187
TWC Job Retention Program				3,683		3,683
HUD Neighborhood Initiatives				24,608		24,608
State Legalization Impact assistance				43,054		43,054
Emergency Management Systems				2,098		2,098
Agri/Ranching Service Center			1,565,748	5,417		1,571,165
Emergency Medical Service Local Project				69,250		69,250
Community Action Agency			2,131,836	2,848,814		4,980,650
El Aguila Rural Transportation				120,268		120,268
Headstart				511,264		511,264
Meals on Wheels				16,548		16,548
Total Health and Human Services			3,697,584	3,836,582		7,534,166
Community and Economic Development						
Oilton Bruni Mirando Civic Center				8,172		8,172
Economic Development				37,000		37,000
County Engineering Department				16,585		16,585
Mirando City Library			79,949	105,133		185,082
Park Maintenance General				199,610		199,610
Casa Blanca Golf Course			483,717	328,716		812,433
Basketball court, soccer field, & accessories			105,108			105,108
Rehabilitate existing picnic sites & improvements			172,707			172,707
Park Maintenance General			24,593			24,593
EDA Olympic Swimming Pool			541,629			541,629
Park Development PCT 4			19,084			19,084
Mirando and Oilton Parks			63,580			63,580
Mirando and Oilton Park Improvements			542,079			542,079
Golf Course Improvements			237,985			237,985
Lake Casa Blanca Boat Ramp			46,190			46,190
Lake Casa Blanca Improvements			2,013,958			2,013,958
Boy Scout Camp Imp			180,344			180,344
Lake Casa Blanca Swimming Pool			203,617			203,617

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Webb County, Texas
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September 30, 2005

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
Las Blancas Subdivision Plat					6,000	6,000
Hotel Motel Occup Tax Fund				2,887		2,887
EDA Life Downs				13,065		13,065
LIFE Downs Administration Building/Stage Canopy					97,796	97,796
El Cenizo Computer Capaci				9,462		9,462
TDHCA Self Help Center	3,304			8,434		11,738
Colonia Self Help Center				36,100		36,100
Mirando Community Center Expansion			103,998		825	104,823
Self Help Center			535,260		4,758	540,018
Rio Bravo Community Park			550,547			550,547
El Cenizo Recreational Center			397,591			397,591
Villa Antigua	519,524		90,546		207,194	817,264
Texas A&M El Cenizo Community Center			254,855			254,855
Texas A&M Larga Vista Resource Center			315,245	160,000		475,245
A&M Larga Vista Resource Center				99,986		99,986
Rio Bravo Civic Center	10,000			87,111		97,111
Rio Bravo Comm Center TPWD # 51-00014			125,880		31,306	157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr			152,314			152,314
Quad City Community Center				163,631	6,279	169,910
Oilton Bruni Mirando CC			566,057	1,736		567,793
San Isidro Ruidoso Subdivision Parkway	500,795					500,795
Bruni Community Center			374,537			374,537
Larga Vista Library			157,861			157,861
El Cenizo Library					3,500	3,500
Park Development Pct 1						
Park Development Pct 2					29,102	29,102
Park Development Pct 3					353	353
Peñitas West Community Park			343,534			343,534
Peñitas West Community Center					9,188	9,188
Azteca Community Center			15,439			15,439
La Ladrillera Neighborhood Facility			75,479			75,479
Club Office			58,136			58,136
Larga Vista Center			290,000			290,000
Larga Vista Expansion					147,833	147,833
Mainstage			319,517			319,517
Show Barn			134,342			134,342
Wash Barn			25,000			25,000
Holding Pens			134,342			134,342
Picnic Building 1			25,000			25,000
Picnic Building 2			25,000			25,000
Holding Barn			134,342			134,342
Sales Arena			133,174			133,174
Open Pavilion			199,539			199,539
Jockey Building 1			35,000			35,000
Jockey Building 2			35,000			35,000
Finance Office Building			30,000			30,000
Closed Pavilion			199,539			199,539
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

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Webb County, Texas
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	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
Horse Stall 6			57,416			57,416
Horse Stall 7			57,416			57,416
Horse Track Bleacher-Grand Stand			300,000			300,000
Pavilion BBQ Cover			19,729			19,729
Carpenter Barn			38,337			38,337
Floyd Center I				50,000		50,000
Floyd Center II				50,000		50,000
Coordinator Office				113,752		113,752
Jesus Garcia I				60,000		60,000
Jesus Garcia II				54,000		54,000
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
Roosevelt				61,000		61,000
Russell Terrace				61,000		61,000
Jorge De La Garza Center				61,000		61,000
Sierra Vista Center				281,843		281,843
Springfield Acres				61,000		61,000
Tatangelo I				64,000		64,000
Tatangelo II				61,000		61,000
Tatangelo III				67,000		67,000
Tatangelo IV				67,000		67,000
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
Prada				116,300		116,300
Total Community and Economic Development	1,033,623		11,311,592	3,277,206	544,133	16,166,555
Infrastructure and Environmental Services						
Facilities and Other Improvements						
Fire Station				171,013		171,013
Budget & Records General				241,890		241,890
Road Maintenance General			793,236	3,872,998		4,666,234
El Aguila Rural Transportation				157,690		157,690
Community Development Project 714060 El Cenizo	700					700
Project 715105 El Pico Road	19,642					19,642
Community Development Project 703155	71,000					71,000
Community Development Project 703939				18,000		18,000
Community Development Project 716235	25,000					25,000
Community Development Project 720889						
Community Development Project 721859					20,083	20,083
Mirando City St Improvement Fy88				6,495		6,495
Larga Vista Resource Center				39,883		39,883
Larga Vista Water Extension	82,488			49,738		132,226
Larga Vista Expansion					14,858	14,858
Rio Bravo Drainage Contract	6,375					6,375
Rio Bravo Capital Project	2,066			23,200		25,266
Road Highway Acquisition	30,764					30,764
Detention Center Waterline				217,826		217,826
St Imp & Rio Bravo Civic Cntr-Admin				999		999

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Webb County, Texas
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	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Facilities and Other Improvements (continued)						
Webb County Detention Center	250,000					250,000
LCC Community College Consortium for On Site Composting				17,159		17,159
Standpipe water storage tank			142,785			142,785
Facilities/Waterlines			123,100			123,100
Revenue Sharing			24,468			24,468
Potable water dispenser			500,000			500,000
Outdoor lighting-baseball field			68,269			68,269
Fire Protection Facilities			55,811			55,811
Fire Protection Facilities			63,704			63,704
Vehicle & Heavy Equipment Maint-Old shop			59,800			59,800
Mirando Community Center			200,222			200,222
Oilton Elevated Tank		476,502				476,502
Road & Bridge		623,795		627,930		1,251,725
Road & Bridge Motor Pool			696,840			696,840
Total Facilities and Other Improvements	488,035	1,100,297	2,728,235	5,444,820	34,941	9,796,328
Water and Sewer Lines						
Waterline Larga Vista Subdivision Contract 703155		164,386				164,386
Sewerline Larga Vista Subdivision Contract 703155		927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 702135		123,100				123,100
Sewer lines El Cenizo Contract 714060		567,306				567,306
Wastewater collection lines		1,349,592				1,349,592
Waterline Correctional Facility CCA		18,866				18,866
Modular Contract 717282		132,620				132,620
Sewerline Construction Systems Contract 717282		86,800				86,800
Waterline Detention Center		442,068				442,068
Rio Bravo Project #3080-02		421,175				421,175
Total Water and Sewer Lines		4,232,933				4,232,933
Infrastructure						
Larga Vista Water Extension		181,604				181,604
Larga Vista Hwy 59 link to 359		170,506				170,506
St Imp & Rio Bravo Civic Center		31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 707081		105,741				105,741
TWDB Colonias Project County/City Interlocal		55,839				55,839
Street Improvement Mirando City		268,076				268,076
Street Improvement Mirando City-Contract 708319		168,835				168,835
Street Improvement Mirando City-Contract 700399		189,817				189,817
Espejo Molina Road Widening-Contract 701941		295,574				295,574
Street Paving-Contract 702691		141,025				141,025
Los Corralitos Water Improvement		18,790				18,790
Espejo Molina-Contract 702691		147,897				147,897
EDA Matching For Extension County/City Interlocal		281,748				281,748
Extension of McPherson Road County/City Interlocal		612,497				612,497
Inner Loop Capital Project County/City Interlocal		765,896				765,896
Community Siren Oilton-Contract 703939		21,108				21,108
Peñitas West Septic Tank		19,824				19,824
Flood & Drainage Facilities Rio Bravo-Contract 70299		154,985				154,985
Extension of Del Mar Blvd. County/City Interlocal		200,736				200,736
Street Paving Larga Vista-Contract 703155		552,564				552,564

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Webb County, Texas
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	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure (continued)						
Subdivision-Contract 703155		181,989				181,989
Drainage-Contract 703110		296,178				296,178
Mangana-Hein Road Contract 714899		624,856				624,856
Street Paving El Pico Road Contract 715105		288,325				288,325
Wormser Road Project County/City Interlocal		104,436				104,436
Street improvements; upgrade base and caliche Tanquesitos I & II; Los Altos Contract 716941		440,000				440,000
Caliche Road Correctional Facility CCA		35,259				35,259
Upgrade Soil Roads Peñitas West Contract 717831		331,402				331,402
Storm Drainage Penitas West Contract 717831		269,962				269,962
Road Improvements Mangana-Hein Road/ Modular Contract 717282		152,378				152,378
Drainage Improvements Mangana-Hein Road/Modular Contract 717282		33,337				33,337
Self Help Center Drainage Improvements-Contract 718003		96,999				96,999
Bruni/Mirando Paving		28,139				28,139
Storm Drainage		5,460				5,460
3 Webb County Community Centers		21,000				21,000
Waterline Rio Bravo Los Corralitos		73,585				73,585
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos, &		275,550				275,550
FM 1472/FM 3338 EDAP Contract # 721105	7,952					7,952
Total Infrastructure	7,952	7,643,380				7,651,332
Infrastructure in Progress						
Sewerline w/manholes-Contract 720155		78,200				78,200
Street Easement Acquisition-Contract 721105		442,261				442,261
Puente de la Unidad International Bridge		3,312,278				3,312,278
0.5 MGD Rio Bravo WW Treatment Plant-3080-02		3,718,575				3,718,575
TWDB GO11900 CWTAP Wastewater		12,333,928				12,333,928
TWDB GO11800 EDAP Wastewater		3,677,531				3,677,531
TWDB GO11800 EDAP Water		3,672,717				3,672,717
La Presa Colonia Project		38,788				38,788
Old Milwaukee/Tanquecitos I		22,944				22,944
TCDP 722205 Tanquesitos Sewer		9,978				9,978
BCAP El Cenizo 3BCF5012 Drainage & Paving		774,382				774,382
BCAP Rio Bravo 3BCF5013 Drainage & Paving		1,486,133				1,486,133
BCAP Bruni, Mirando; Oilton 3BCF5014 Drainage &		67,380				67,380
TCDP 722961 Rio Bravo Drainage		881,350				881,350
Espejo Molina Road		7,540				7,540
Del Mar Boulevard/San Ignacio Road		74,798				74,798
Mangana Hein Road		104,693				104,693
TCDP 721175 Colonias EDAP		22,493				22,493
ORCA Vela Tract Water Sewer		4,601				4,601
Cuatro Vientos Road Project		111,983				111,983
Mirando Paving Project-Storm Water Drainage		51,961				51,961
Los Corralitos Water System		141,584				141,584
ROW Community Development TCDP 721105		77,739				77,739
Community Development Project 720889		204,675				204,675
ROW Acquisition		42,314				42,314
ROW Acquisition Hwy 59/359		244,662				244,662

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	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure in Progress (continued)						
Colonias ROW Acquisition Hwy 59		111,102				111,102
Project # 720889		38,726				38,726
Carrizo-Wilcox Test Drilling & Pilot Well Program		12,940				12,940
Bruni Paving Design Project		47,500				47,500
Mines Rd.: Chupadera Creek to Ambrosia Creek		56,216				56,216
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Creek		5,457				5,457
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35		4,247				4,247
Wright Road: Tejones Creek		10,296				10,296
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359		5,456				5,456
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N		4,247				4,247
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk		17,736				17,736
Total Infrastructure in Progress		31,945,151				31,945,151
Bridges						
Jennings Road: Culvert at Agua Azul Creek		154,969				154,969
Jennings Road: Culvert at Barrocito Creek		98,210				98,210
La Martinera Rd: Culvert at Br of Jaboncillo Creek		70,004				70,004
Mangana Hein Rd: Culvert at Br of Becerra Creek		70,137				70,137
Mines Road: Culvert at Branch of Espada Creek		106,641				106,641
Mines Road: Culvert at Branch of Espada Creek		76,648				76,648
San Ignacio Rd: Culvert at Chacon Creek		122,808				122,808
Mangana Hein Rd: Culvert at Dolores Creek		327,969				327,969
Mangana Hein Rd: Culvert at Draw		80,156				80,156
Mines Road: Culvert at Pinto Creek		130,050				130,050
Lincoln Road: Steel Girder at Becerra Creek		13,663				13,663
Mangana Hein Rd: Steel Girder at Becerra Creek		9,298				9,298
Mines Rd: Steel Girderat Chupadora Creek		9,909				9,909
Lincoln Road: Steel Girder at Salado Creek		15,743				15,743
Mines Rd: Steel Girder at San Ambrosia Creek		10,544				10,544
Espejo-Gates Rd.: Steel Girder at Velenzuela Creek		7,032				7,032
Espejo-Gates Rd.: Steel Girder at Velenzuela Crk Relie		5,224				5,224
Aguilares Road: Timber Stringer at Agua Azul Creek		16,934				16,934
Callaghan Road: Timber Stringer at Becerra Creek		12,778				12,778
Eistetter Road: Timber Stringer at Br of Dolores Creek		7,315				7,315
Alamo Road: Timber Stringer at Br of Jaboncillo Crk		53,106				53,106
Las Tiendas Rd.: Timber Stringer at Br of Santa Isabel		7,837				7,837
Las Tiendas Rd.: Timber Stringer at Br of Santa Isabel		10,483				10,483
La Martinera Rd.: Timber Stringer at Br of Venado Cr		13,117				13,117
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
Mines Rd.: Timber Stringer at Br of Espada Creek		26,182				26,182
Mines Rd.: Timber Stringer at Br of Espada Creek		13,358				13,358
Raices Rd.: Timber Stringer at Br of Jaboncillo Crk		17,499				17,499
Raices Rd.: Timber Stringer at Br of Raices Creek		53,084				53,084

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	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Bridges (continued)						
Lincoln Rd.: Timber Stringer at Br of Salado Creek		12,708				12,708
Jordan Ranch Rd: Timber Stringer at Br of San Juanit		12,674				12,674
Las Tiendas Rd.: Timber Stringer at Br of Tejones Crk		14,529				14,529
Callaghan Rd.: Timber Stringer at Br of Venado Crk		8,928				8,928
Espejo-Gates Rd.: Timber Stringer at Canyon Creek		8,928				8,928
Callaghan Rd.: Timber Stringer at Carrizitos Creek		18,950				18,950
Eistetter Road: Timber Stringer at Dolores Creek		142,666				142,666
La Martinera Rd.: Timber Stringer at Dolores Creek		32,780				32,780
Eistetter Rd.: Timber Stringer at Dolores Crk Relief		7,315				7,315
Mines Rd.: Timber Stringer at Espada Creek		19,799				19,799
Raices Rd.: Timber Stringer at Mesteno Creek		18,214				18,214
Las Tiendas Rd.: Timber Stringer at Palito Blanco Arr		8,712				8,712
Rubios Rd.: Timber Stringer at San Juanito Creek		100,051				100,051
Las Tiendas Road.: Timber Stringer at Tejones Creek		9,505				9,505
Wright Road: Timber Stringer at Tejones Creek		12,885				12,885
Total Bridges		2,186,762				2,186,762
Paved Roads						
Espejo-Molina Road		1,011,387				1,011,387
East Del Mar Boulevard/San Ignacio Road		12,433				12,433
Mangana-Hein Road		724,241				724,241
Mangana-Hein Road		972,195				972,195
Golf/Entrance		261,187				261,187
Jennings		1,944,389				1,944,389
Community - Augilares		72,552				72,552
Community - Oilton City		480,145				480,145
Community - Mirando City		406,290				406,290
Community - Bruni		493,353				493,353
Penitas West Drive		502,112				502,112
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
Road Upgrade		103,050				103,050
Total Paved Roads		8,412,143				8,412,143
Caliche Roads						
Mangana-Hein Road		293,350				293,350
Mangana-Hein Road		324,781				324,781
Wormser Road		670,515				670,515
Jennings		544,794				544,794
Jordan Road		104,768				104,768
J. C. Perez Road		1,833,440				1,833,440
Lincoln-Nicholson road		83,814				83,814
Magnolia		240,966				240,966
Mills-Bennet		52,384				52,384
Moreno		115,245				115,245
Pescadito		209,536				209,536
Pintas Adami S		220,013				220,013
Rubio Road		324,781				324,781
San Pablo		429,549				429,549
Santo Nino		251,443				251,443

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2005

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Caliche Roads (continued)						
Superior		1,278,170				1,278,170
Vaquillas		1,948,685				1,948,685
Welhousen Road		34,481				34,481
Wilson		869,574				869,574
Wormser Road		2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.		188,582				188,582
Colonias, Network 2- Pueblo Nuevo		73,338				73,338
Colonias, Network 5 - D-5 Acres		62,861				62,861
Community - Augilares		83,814				83,814
Community - Oilton City		115,245				115,245
Community - Mirando City		261,920				261,920
Webb		52,384				52,384
Alamo Road		1,980,115				1,980,115
Callaghan Road		880,051				880,051
Chapote-Mesas		3,101,133				3,101,133
Eagle Pass		1,435,322				1,435,322
Espejo-Gates		1,037,203				1,037,203
Galvan		1,121,018				1,121,018
Jefferies		1,037,203				1,037,203
Las Tiendas		157,152				157,152
Penitas West Drive		52,384				52,384
Phelps		209,536				209,536
San Juan		31,430				31,430
Webb		565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk		345,734				345,734
Colonias, Network 6 - Botines		94,291				94,291
Road Upgrade		309,981				309,981
Total Caliche Roads		25,803,085				25,803,085
Dirt Roads						
Pintas Adami S		18,334				18,334
Community - Oilton City		7,858				7,858
Community - Bruni		31,430				31,430
Webb		10,477				10,477
Alamo Road		141,437				141,437
Callaghan Road		26,192				26,192
Martinena		199,059				199,059
Pintas Adami N		178,106				178,106
Raices Road		172,867				172,867
San Juan		62,861				62,861
Webb		57,622				57,622
Zamora		78,576				78,576
Total Dirt Roads		984,819				984,819
Dam						
Lake Casa Blanca Dam		2,523,069				2,523,069
Total Dams		2,523,069				2,523,069
Cattle Guards						
31 County Roads		71,968				71,968
Total Cattle Guards		71,968				71,968

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2005

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Culverts						
34 County Roads		33,410				33,410
Total Culverts		33,410				33,410
Total Governmental Funds Capital Assets	6,577,370	84,937,017	73,336,597	26,819,703	1,636,502	193,307,189

(concluded)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2005

	Capital and Infrastructure Assets At 9/30/04	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/05
General Government					
Radio Communications	20,752				20,752
Commissioners Court	164,051	29,884			193,935
County Judge	67,835	13,649			81,484
Risk Management	94,852				94,852
Elections Administrator	109,964				109,964
County Treasurer	17,999				17,999
County Auditor	175,499				175,499
Management Information System	442,259				442,259
Public Information Officer	478				478
Purchasing	106,221				106,221
Tax Assessor Collector	650,391				650,391
Vehicle & Heavy Equipment Maintenance	6,244				6,244
General Operations	181,157	20,663			201,820
Building Maintenance	185,048	5,108			190,156
Central Appraisal	10,184				10,184
Tex-Mex Purchase	1,377,690	60,213			1,437,903
Webb County Courthouse Renovation	4,331,180				4,331,180
Administration Building	15,357,922				15,357,922
Computerization Master Plan	2,209,368				2,209,368
AS400 Purchase	285,274				285,274
Main Courthouse Building	660,255	88,561			748,816
Courthouse Annex	149,411				149,411
Available School Fund	261,500				261,500
R & B Office, Training Rm, Gas St	158,063				158,063
R & B Garage, Car Office, Welding Shop	190,953				190,953
R & B Rep. Station/Tower, Fence	43,898				43,898
County Engineering	38,200				38,200
Records Management Facility	20,949	388,981			409,930
Chiller Plant Project	37,397				37,397
Total General Government	27,354,993	607,060			27,962,053
Justice System					
County Attorney	168,430	5,426			173,856
County Clerk	142,825				142,825
District Clerk	122,400	15,308			137,709
District Clerk Central Jury Room	119,927				119,927
District Attorney	54,885		17,935		36,950
District Attorney Equitable Sharing	17,425				17,425
49th District Court	332,355				332,355
111th District Court	61,213				61,213
341st District court	95,489				95,489
406th District Court	1,950				1,950
Personal Bond Coordinator	617				617
County Court at Law #1	49,193				49,193
County Court at Law #2	33,128				33,128
Justice of the Peace Pct 1 Pl 1	21,751				21,751
Justice of the Peace Pct 1 Pl 2	34,483				34,483
Justice of the Peace Courthouse Pct 2, Pl 1 & 2		444,577		634,419	1,078,996
Justice of the Peace Pct 2 Pl 1	122,102				122,102
Justice of the Peace Pct 2 Pl 2	634,419			(634,419)	
Justice of the Peace Pct 3	33,296				33,296
Justice of the Peace Pct 4	428,220				428,220

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2005

	Capital and Infrastructure Assets At 9/30/04	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/05
Justice System (continued)					
Regional Crime Lab	58,549				58,549
Public Defender's Office	70,558				70,558
Law Library	15,459				15,459
Personal Bond Office	1,012				1,012
Bail Bond Board	1,750				1,750
District Attorney Hot Checks	3,933				3,933
District Attorney Forfeiture fund	126,984	49,092			176,076
CJD Domestic Violence Counsel	8,242				8,242
Women's Legal Advocate	2,391				2,391
Alternative Education Program	366,556				366,556
Drug Impact Court	17,196				17,196
Drug Impact Court Reserve Fund	28,460				28,460
Records Management & Preservation Fund	22,180				22,180
County Clerk Records Management & Preservation Fund	6,869				6,869
Delinquent Task Force	120				120
Webb County Justice Center	19,715,027	186,361			19,901,388
Judicial General	77,600				77,600
Pretrial	6,530				6,530
Juvenile Justice Center	115,532	10,801			126,333
Total Justice System	23,119,056	711,565	17,935		23,812,686
Public Safety					
Constable Pct 1	266,568				266,568
Constable Forfeiture Fund	28,878				28,878
Constable Pct 4	91,319				91,319
Constable Pct 3	44,895	26,336			71,231
Constable Pct 2	37,146				37,146
Sheriff	1,231,726	377,308	119,513		1,489,521
Criminal Justice Information System - Sheriff	100,031				100,031
Justice Center Security	19,307				19,307
Sheriff Forfeiture Fund	71,913	220,905			292,818
Live Scan Electronic Arrest	57,414				57,414
OJP LLEBG 98LBVX4098	67,300				67,300
OJP LLEBG 2000LBBX0978	112,854	23,250			136,104
Special Law Enforcement Unit	194,480				194,480
Local Law Enforcement Block		9,546			9,546
Texas Vine		42,750			42,750
State Homeland Security		55,092			55,092
Performance Reward Program	520,923				520,923
Chemical Dependency Treatment Facility	21,712				21,712
Radio Tower Land Purchase	36,129				36,129
Planning & Physical Dept	21,975				21,975
Sheriff's Substation	119,042				119,042
Law Enforcement Administrative Building	1,747,153				1,747,153
911 Computerization Costs	694,295				694,295
County Morgue	121,299	750			122,049
Total Public Safety	5,606,359	755,936	119,513		6,242,782
Corrections and Rehabilitation					
Jail	12,931,352				12,931,352
Juvenile Probation	79,107				79,107

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2005

	Capital and Infrastructure Assets At 9/30/04	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/05
Corrections and Rehabilitation (continued)					
Juvenile Department	118,314				118,314
Adult Probation	5,047	48,489			53,536
CJAD Day Reporting Center	125,475		90,144		35,331
Restitution Center	287,927				287,927
Texas Juvenile Probation	95,045				95,045
Community Corrections	19,193				19,193
Law Enforcement Project Jail Upgrade	1,831,521				1,831,521
Jail Renovation	164,354	196,171			360,524
Juvenile Justice Center	175,533				175,533
Juvenile Center Improvements	1,190,166				1,190,166
Juvenile Center Improvements	244,949				244,949
Juvenile Youth Village	205,159	320,291			525,450
Total Corrections and Rehabilitation	17,473,141	564,951	90,144		17,947,948
Health and Human Services					
Extension Agent	34,280				34,280
Veterans Service Office	13,537				13,537
Webb County Health Department	42,861				42,861
Welfare Office Operations	63,022	8,209			71,231
Welfare U S D A	19,482				19,482
Welfare to Work	10,187				10,187
TWC Job Retention Program	3,683				3,683
HUD Neighborhood Initiatives	24,608				24,608
State Legalization Impact assistance	43,054				43,054
Emergency Management Systems	2,098				2,098
Agri/Ranching Service Center	1,571,165				1,571,165
Emergency Medical Service Local Project	69,250				69,250
Community Action Agency	5,030,715		50,065		4,980,650
El Aguila Rural Transportation	58,122	62,146			120,268
Headstart	72,162	439,102			511,264
Meals on Wheels	16,548				16,548
Total Health and Human Services	7,074,774	509,457	50,065		7,534,166
Community and Economic Development					
Oilton Bruni Mirando Civic Center	8,172				8,172
Economic Development	30,005	6,995			37,000
County Engineering Department	16,585				16,585
Mirando City Library	185,082				185,082
Park Maintenance General	199,610				199,610
Casa Blanca Golf Course	812,433				812,433
Basketball court, soccer field, & accessories	105,108				105,108
Rehabilitate existing picnic sites & improvements	172,707				172,707
Park Maintenance General	24,593				24,593
EDA Olympic Swimming Pool	541,629				541,629
Park Development PCT 4	19,084				19,084
Mirando and Oilton Parks	63,580				63,580
Mirando and Oilton Park Improvements	522,533	19,546			542,079
Golf Course Improvements	237,985				237,985
Lake Casa Blanca Boat Ramp	46,190				46,190
Lake Casa Blanca Improvements	2,013,958				2,013,958
Boy Scout Camp Imp	180,344				180,344
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 the Year Ended September 30, 2005

	Capital and Infrastructure Assets At 9/30/04	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/05
Community and Economic Development (continued)					
Las Blancas Subdivision Plat	6,000				6,000
Hotel Motel Occup Tax Fund	2,887				2,887
EDA Life Downs	13,065				13,065
LIFE Downs Administration Building/Stage Canopy		97,796			97,796
El Cenizo Computer Capaci	9,462				9,462
TDHCA Self Help Center	11,738				11,738
Colonia Self Help Center	36,100				36,100
Mirando Community Center Expansion	104,823				104,823
Self Help Center	507,511	32,507			540,018
Rio Bravo Community Park	449,882	100,664			550,547
El Cenizo Recreational Center	350,912	31,925		14,753	397,591
Villa Antigua	738,313	78,950			817,264
Texas A&M El Cenizo Community Center	254,855				254,855
Texas A&M Larga Vista Resource Center	475,245				475,245
A&M Larga Vista Resource Center	99,986				99,986
Rio Bravo Civic Center	97,111				97,111
Rio Bravo Comm Center TPWD # 51-00014	157,186				157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr	152,314				152,314
Quad City Community Center	169,910				169,910
Oilton Bruni Mirando CC	567,793				567,793
San Isidro Ruidoso Subdivision Parkway	500,795				500,795
Bruni Community Center	374,537				374,537
Larga Vista Library	155,911	1,950			157,861
El Cenizo Library	1,000	2,500			3,500
Park Development Pct 1	14,753			(14,753)	
Park Development Pct 2	29,102				29,102
Park Development Pct 3	353				353
Peñitas West Community Park	183,053	375		160,106	343,534
Peñitas West Community Center	160,106	9,188		(160,106)	9,188
Azteca Community Center		15,439			15,439
La Ladrillera Neighborhood Facility		75,479			75,479
Club Office	58,136				58,136
Larga Vista Center	290,000				290,000
Larga Vista Expansion	147,833				147,833
Mainstage	319,517				319,517
Show Barn	134,342				134,342
Wash Barn	25,000				25,000
Holding Pens	134,342				134,342
Picnic Building 1	25,000				25,000
Picnic Building 2	25,000				25,000
Holding Barn	134,342				134,342
Sales Arena	133,174				133,174
Open Pavilion	199,539				199,539
Jockey Building 1	35,000				35,000
Jockey Building 2	35,000				35,000
Finance Office Building	30,000				30,000
Closed Pavilion	199,539				199,539
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

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2005

	Capital and Infrastructure Assets At 9/30/04	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/05
Community and Economic Development (continued)					
Horse Stall 6	57,416				57,416
Horse Stall 7	57,416				57,416
Horse Track Bleacher-Grand Stand	300,000				300,000
Pavilion BBQ Cover	19,729				19,729
Carpenter Barn	38,337				38,337
Floyd Center I	50,000				50,000
Floyd Center II	50,000				50,000
Coordinator Office	113,752				113,752
Jesus Garcia I	60,000				60,000
Jesus Garcia II	54,000				54,000
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
Roosevelt	61,000				61,000
Russell Terrace	61,000				61,000
Jorge De La Garza Center	61,000				61,000
Sierra Vista Center	281,843				281,843
Springfield Acres	61,000				61,000
Tatangelo I	64,000				64,000
Tatangelo II	61,000				61,000
Tatangelo III	67,000				67,000
Tatangelo IV	67,000				67,000
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
Prada	116,300				116,300
Total Community and Economic Development	15,693,240	473,315			16,166,555
Infrastructure and Environmental Services					
Facilities and Other Improvements					
Fire Station	171,013				171,013
Budget & Records General	241,890				241,890
Road Maintenance General	4,666,234				4,666,234
El Aguila Rural Transportation	157,690				157,690
Community Development Project 714060 El Cenizo	700				700
Project 715105 El Pico Road	19,642				19,642
Community Development Project 703155	71,000				71,000
Community Development Project 703939	18,000				18,000
Community Development Project 716235	25,000				25,000
Community Development Project 720889					
Community Development Project 721859	20,083				20,083
Mirando City St Improvement Fy88	6,495				6,495
Larga Vista Resource Center	39,883				39,883
Larga Vista Water Extension	132,226				132,226
Larga Vista Expansion	14,858				14,858
Rio Bravo Drainage Contract	6,375				6,375
Rio Bravo Capital Project	25,266				25,266
Road Highway Acquisition	30,764				30,764
Detention Center Waterline	217,826				217,826
St Imp & Rio Bravo Civic Cntr-Admin	999				999

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2005

	Capital and Infrastructure Assets At 9/30/04	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/05
Infrastructure and Environmental Services					
Facilities and Other Improvements (continued)					
Webb County Detention Center	250,000				250,000
LCC Community College Consortium for On Site Composting	17,159				17,159
Standpipe water storage tank	142,785				142,785
Facilities/Waterlines	123,100				123,100
Revenue Sharing	24,468				24,468
Potable water dispenser	500,000				500,000
Outdoor lighting-baseball field	68,269				68,269
Fire Protection Facilities	55,811				55,811
Fire Protection Facilities	63,704				63,704
Vehicle & Heavy Equipment Maint-Old shop	59,800				59,800
Mirando Community Center	200,222				200,222
Oilton Elevated Tank	476,502				476,502
Road & Bridge	1,322,946	18,597	89,818		1,251,725
Road & Bridge Motor Pool	696,840				696,840
Total Facilities and Other Improvements	9,867,549	18,597	89,818		9,796,328
Water and Sewer Lines					
Waterline Larga Vista Subdivision Contract 703155	164,386				164,386
Sewerline Larga Vista Subdivision Contract 703155	927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 702135	123,100				123,100
Sewer lines El Cenizo Contract 714060	567,306				567,306
Wastewater collection lines	1,349,592				1,349,592
Waterline Correctional Facility CCA	18,866				18,866
Modular Contract 717282	132,620				132,620
Sewerline Construction Systems Contract 717282	86,800				86,800
Waterline Detention Center	442,068				442,068
Rio Bravo Project #3080-02	421,175				421,175
Total Water and Sewer Lines	4,232,933				4,232,933
Infrastructure					
Larga Vista Water Extension	181,604				181,604
Larga Vista Hwy 59 link to 359	170,506				170,506
St Imp & Rio Bravo Civic Center	31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 707081	105,741				105,741
TWDB Colonias Project County/City Interlocal	55,839				55,839
Street Improvement Mirando City	268,076				268,076
Street Improvement Mirando City-Contract 708319	168,835				168,835
Street Improvement Mirando City-Contract 700399	189,817				189,817
Espejo Molina Road Widening-Contract 701941	295,574				295,574
Street Paving-Contract 702691	141,025				141,025
Los Corralitos Water Improvement	18,790				18,790
Espejo Molina-Contract 702691	147,897				147,897
EDA Matching For Extension County/City Interlocal	281,748				281,748
Extension of McPherson Road County/City Interlocal	612,497				612,497
Inner Loop Capital Project County/City Interlocal	765,896				765,896
Community Siren Oilton-Contract 703939	21,108				21,108
Peñitas West Septic Tank	19,824				19,824
Flood & Drainage Facilities Rio Bravo-Contract 702999	154,985				154,985
Extension of Del Mar Blvd. County/City Interlocal	200,736				200,736
Street Paving Larga Vista-Contract 703155	552,564				552,564

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2005

	Capital and Infrastructure Assets At 9/30/04	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/05
Infrastructure and Environmental Services					
Infrastructure (continued)					
Subdivision-Contract 703155	181,989				181,989
Drainage-Contract 703110	296,178				296,178
Mangana-Hein Road Contract 714899	624,856				624,856
Street Paving El Pico Road Contract 715105	288,325				288,325
Wormser Road Project County/City Interlocal	104,436				104,436
Street improvements; upgrade base and caliche Tanquesitos I & II; Los Altos Contract 716941	440,000				440,000
Caliche Road Correctional Facility CCA	35,259				35,259
Upgrade Soil Roads Peñitas West Contract 717831	331,402				331,402
Storm Drainage Penitas West Contract 717831	269,962				269,962
Road Improvements Mangana-Hein Road/ Modular Contract 717282	152,378				152,378
Drainage Improvements Mangana-Hein Road/Modular Contract 717282	33,337				33,337
Self Help Center Drainage Improvements-Contract 718003	96,999				96,999
Bruni/Mirando Paving	28,139				28,139
Storm Drainage	5,460				5,460
3 Webb County Community Centers	21,000				21,000
Waterline Rio Bravo Los Corralitos	51,280	22,305			73,585
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos, & M		27,555		247,995	275,550
FM 1472/FM 3338 EDAP Contract # 721105	7,952				7,952
Total Infrastructure	7,353,477	49,860		247,995	7,651,332
Infrastructure in Progress					
Sewerline w/manholes-Contract 720155	78,200				78,200
Street Easement Acquisition-Contract 721105	442,261				442,261
Puente de la Unidad International Bridge	2,980,387	331,891			3,312,278
0.5 MGD Rio Bravo WW Treatment Plant-3080-02	3,718,575				3,718,575
TWDB GO11900 CWTAP Wastewater	2,882,538	9,451,389			12,333,928
TWDB GO11800 EDAP Wastewater	3,677,531				3,677,531
TWDB GO11800 EDAP Wastewater	4,054,641			(381,923)	3,672,717
La Presa Colonia Project	27,500	11,288			38,788
Old Milwaukee/Tanquecitos I	22,944				22,944
TCDP 722205 Tanquesitos Sewer	3,492	6,486			9,978
BCAP El Cenizo 3BCF5012 Drainage & Paving		774,382			774,382
BCAP Rio Bravo 3BCF5013 Drainage & Paving	227,089	1,259,044			1,486,133
BCAP Bruni, Mirando; Oilton 3BCF5014 Drainage & P:		67,380			67,380
TCDP 722961 Rio Bravo Drainage	11,903	869,447			881,350
Espejo Molina Road	314,889	7,540		(314,889)	7,540
Del Mar Boulevard/San Ignacio Road	12,433	74,798		(12,433)	74,798
Mangana Hein Road		104,693			104,693
TCDP 721175 Colonias EDAP	10,341	12,152			22,493
ORCA Vela Tract Water Sewer		4,601			4,601
Cuatro Vientos Road Project	111,983				111,983
Mirando Paving Project-Storm Water Drainage	51,961				51,961
Los Corralitos Water System	141,584				141,584
ROW Community Development TCDP 721105	77,739				77,739
Community Development Project 720889	204,675				204,675
ROW Acquisition		42,314			42,314
ROW Acquisition Hwy 59/359	390,635	47,794		(193,767)	244,662

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2005

	Capital and Infrastructure Assets At 9/30/04	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/05
Infrastructure and Environmental Services					
Infrastructure in Progress (continued)					
Colonias ROW Acquisition Hwy 59	165,330			(54,228)	111,102
Project # 720889	38,726				38,726
Carrizo-Wilcox Test Drilling & Pilot Well Program		12,940			12,940
Bruni Paving Design Project	47,500				47,500
Mines Rd.: Chupadera Creek to Ambrosia Creek		56,216			56,216
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Creek		5,457			5,457
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35		12,870			12,870
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 35		12,870			12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35		4,247			4,247
Wright Road: Tejones Creek		10,296			10,296
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359		5,456			5,456
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N		4,247			4,247
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk		17,736			17,736
Total Infrastructure in Progress	19,694,858	13,207,532		(957,239)	31,945,151
Bridges					
Jennings Road: Culvert at Agua Azul Creek	154,969				154,969
Jennings Road: Culvert at Barrocito Creek	98,210				98,210
La Martinera Rd: Culvert at Br of Jaboncillo Creek	70,004				70,004
Mangana Hein Rd: Culvert at Br of Becerra Creek	70,137				70,137
Mines Road: Culvert at Branch of Espada Creek	106,641				106,641
Mines Road: Culvert at Branch of Espada Creek	76,648				76,648
San Ignacio Rd: Culvert at Chacon Creek	122,808				122,808
Mangana Hein Rd: Culvert at Dolores Creek	327,969				327,969
Mangana Hein Rd: Culvert at Draw	80,156				80,156
Mines Road: Culvert at Pinto Creek	130,050				130,050
Lincoln Road: Steel Girder at Becerra Creek	13,663				13,663
Mangana Hein Rd: Steel Girder at Becerra Creek	9,298				9,298
Mines Rd: Steel Girderat Chupadora Creek	9,909				9,909
Lincoln Road: Steel Girder at Salado Creek	15,743				15,743
Mines Rd: Steel Girder at San Ambrosia Creek	10,544				10,544
Espejo-Gates Rd.: Steel Girder at Velenzuela Creek	7,032				7,032
Espejo-Gates Rd.: Steel Girder at Velenzuela Crk Relief	5,224				5,224
Aguilares Road: Timber Stringer at Agua Azul Creek	16,934				16,934
Callaghan Road: Timber Stringer at Becerra Creek	12,778				12,778
Eistetter Road: Timber Stringer at Br of Dolores Creek	7,315				7,315
Alamo Road: Timber Stringer at Br of Jaboncillo Crk	53,106				53,106
Las Tiendas Rd.: Timber Stringer at Br of Santa Isabel C	7,837				7,837
Las Tiendas Rd.: Timber Stringer at Br of Santa Isabel C	10,483				10,483
La Martinera Rd.: Timber Stringer at Br of Venado Crk	13,117				13,117
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
Mines Rd.: Timber Stringer at Br of Espada Creek	26,182				26,182
Mines Rd.: Timber Stringer at Br of Espada Creek	13,358				13,358
Raices Rd.: Timber Stringer at Br of Jaboncillo Crk	17,499				17,499
Raices Rd.: Timber Stringer at Br of Raices Creek	53,084				53,084

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2005

	Capital and Infrastructure Assets At 9/30/04	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/05
Infrastructure and Environmental Services					
Bridges (continued)					
Lincoln Rd.: Timber Stringer at Br of Salado Creek	12,708				12,708
Jordan Ranch Rd: Timber Stringer at Br of San Juanito (	12,674				12,674
Las Tiendas Rd.: Timber Stringer at Br of Tejones Crk	14,529				14,529
Callaghan Rd.: Timber Stringer at Br of Venado Crk	8,928				8,928
Espejo-Gates Rd.: Timber Stringer at Canyon Creek	8,928				8,928
Callaghan Rd.: Timber Stringer at Carrizitos Creek	18,950				18,950
Eistetter Road: Timber Stringer at Dolores Creek	142,666				142,666
La Martinera Rd.: Timber Stringer at Dolores Creek	32,780				32,780
Eistetter Rd.: Timber Stringer at Dolores Crk Relief	7,315				7,315
Mines Rd.: Timber Stringer at Espada Creek	19,799				19,799
Raices Rd.: Timber Stringer at Mesteno Creek	18,214				18,214
Las Tiendas Rd.: Timber Stringer at Palito Blanco Arroy	8,712				8,712
Rubios Rd.: Timber Stringer at San Juanito Creek	100,051				100,051
Las Tiendas Road.: Timber Stringer at Tejones Creek	9,505				9,505
Wright Road: Timber Stringer at Tejones Creek	12,885				12,885
Total Bridges	2,186,762				2,186,762
Paved Roads					
Espejo-Molina Road	696,498			314,889	1,011,387
East Del Mar Boulevard/San Ignacio Road				12,433	12,433
Mangana-Hein Road	724,241				724,241
Mangana-Hein Road	972,195				972,195
Golf/Entrance	261,187				261,187
Jennings	1,944,389				1,944,389
Community - Augilares	72,552				72,552
Community - Oilton City	480,145				480,145
Community - Mirando City	406,290				406,290
Community - Bruni	493,353				493,353
Penitas West Drive	502,112				502,112
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
Road Upgrade		103,050			103,050
Total Paved Roads	7,981,772	103,050		327,321	8,412,143
Caliche roads					
Mangana-Hein Road	293,350				293,350
Mangana-Hein Road	324,781				324,781
Wormser Road	670,515				670,515
Jennings	544,794				544,794
Jordan Road	104,768				104,768
J. C. Perez Road	1,833,440				1,833,440
Lincoln-Nicholson road	83,814				83,814
Magnolia	240,966				240,966
Mills-Bennet	52,384				52,384
Moreno	115,245				115,245
Pescadito	209,536				209,536
Pintas Adami S	220,013				220,013
Rubio Road	324,781				324,781
San Pablo	429,549				429,549
Santo Nino	251,443				251,443

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2005

	Capital and Infrastructure Assets At 9/30/04	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/05
Infrastructure and Environmental Services					
Caliche Roads (continued)					
Superior	1,278,170				1,278,170
Vaquillas	1,948,685				1,948,685
Welhousen Road	34,481				34,481
Wilson	869,574				869,574
Wormser Road	2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.	188,582				188,582
Colonias, Network 2- Pueblo Nuevo	73,338				73,338
Colonias, Network 5 - D-5 Acres	62,861				62,861
Community - Augilares	83,814				83,814
Community - Oilton City	115,245				115,245
Community - Mirando City	261,920				261,920
Webb	52,384				52,384
Alamo Road	1,980,115				1,980,115
Callaghan Road	880,051				880,051
Chapote-Mesas	3,101,133				3,101,133
Eagle Pass	1,435,322				1,435,322
Espejo-Gates	1,037,203				1,037,203
Galvan	1,121,018				1,121,018
Jefferies	1,037,203				1,037,203
Las Tiendas	157,152				157,152
Penitas West Drive	52,384				52,384
Phelps	209,536				209,536
San Juan	31,430				31,430
Webb	565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk	345,734				345,734
Colonias, Network 6 - Botines	94,291				94,291
Road Upgrade		309,981			309,981
Total Caliche Roads	25,493,104	309,981			25,803,085
Dirt Roads					
Pintas Adami S	18,334				18,334
Community - Oilton City	7,858				7,858
Community - Bruni	31,430				31,430
Webb	10,477				10,477
Alamo Road	141,437				141,437
Callaghan Road	26,192				26,192
Martinena	199,059				199,059
Pintas Adami N	178,106				178,106
Raices Road	172,867				172,867
San Juan	62,861				62,861
Webb	57,622				57,622
Zamora	78,576				78,576
Total Dirt Roads	984,819				984,819
Dam					
Lake Casa Blanca Dam	2,523,069				2,523,069
Total Dams	2,523,069				2,523,069
Cattle Guards					
31 County Roads	71,968				71,968
Total Cattle Guards	71,968				71,968

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2005

	Capital and Infrastructure Assets At 9/30/04	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/05
Infrastructure and Environmental Services					
Culverts					
34 County Roads	33,410				33,410
Total Culverts	33,410				33,410
Total Governmental Funds Capital Assets	176,745,282	17,311,305	367,475	(381,923) *	193,307,189

* Transferred Infrastructure-in-Progress from Governmental activities to Business-type activities.

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Webb County, Texas
Statistical Section (Unaudited)
For Fiscal Year Ended September 30, 2005

The following section is a presentation of statistical tables in compliance with GASB. Tables 15, 16, 17, 19, and 20 are not required by GASB but can be considered as miscellaneous.

These tables reflect financial trends, fiscal capacity, social and economic data of Webb County.

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Webb County, Texas
Government-wide Expenses by Function
Last Ten Fiscal Years

	2005	2004	2003	2002
General Government	$ 15,830,470	14,585,966	13,487,391	11,947,403
Justice System	22,536,903	19,318,933	18,844,056	15,107,757
Public Safety	9,947,515	8,856,552	7,985,078	7,438,934
Corrections and Rehabilitation	13,232,571	12,347,364	12,414,986	11,352,329
Health and Human Services	17,015,316	15,474,538	17,294,894	15,097,668
Community and Economic Development	2,230,306	1,568,358	1,972,546	2,476,400
Infrastructure and Environmental Services	6,411,532	6,467,850	7,833,265	5,657,948
Interest on Long-term Debt	3,107,381	3,366,033	3,169,359	2,747,740
Total	$ 90,311,994	81,985,594	83,001,575	71,826,179

Webb County, Texas elected early implementation of GASB Statement No. 34.
Previous years are not available at this time.

Webb County, Texas
Government-wide Revenues
Last Ten Fiscal Years

	2005	2004	2003	2002
PROGRAM REVENUES				
Charges for Services	$ 13,848,437	12,291,876	11,865,263	8,821,068
Operating Grants and Contributions	25,379,296	23,607,496	26,261,519	25,328,735
Capital Grants and Contributions	10,683,665	7,451,285	1,163,185	1,799,079
GENERAL REVENUES				
Taxes	50,241,558	46,375,385	42,701,707	38,508,487
Unrestricted Investment Earnings	1,466,724	728,513	659,878	780,396
Miscellaneous	1,464,963	1,502,272	2,661,652	2,121,128
Total	$ 103,084,643	91,956,827	85,313,204	77,358,893

Webb County, Texas elected early implementation of GASB Statement No. 34.
Previous years are not available at this time.

Webb County, Texas

General Government Expenditures by Function (A)
All Governmental Fund Types
Last Ten Fiscal Years

Fiscal Year	General Government	Administration of Justice	Health and Welfare Services	Roads and Bridges	Capital Outlay	Debt Service	Total
1996	8,628,169	21,461,408	10,660,399	1,730,853	8,535,812	4,313,921	55,330,562
1997	8,704,644	22,304,571	11,183,265	1,950,358	9,225,163	4,189,312	57,557,313
1998	9,810,204	24,867,322	12,003,900	1,892,822	2,449,889	4,272,634	55,296,771
1999	10,320,055	27,337,340	13,325,978	2,017,486	3,734,074	4,173,407	60,908,340
2000	11,425,149	29,723,075	13,866,319	2,462,465	9,633,127	4,330,710	71,440,845
2001	11,343,374	30,389,114	15,621,785	2,694,402	16,634,939	4,747,013	81,430,627
2002 (B)							
2003 (B)							
2004 (B)							
2005 (B)							

(A) Includes Governmental Fund Type Expenditures.
Fiduciary Fund Type Expenditures have been excluded.

(B) Webb County, Texas elected early implementation of GASB Statement No. 34.
Current year results are reported in the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds under revised functions.

Webb County, Texas

General Governmental Revenues by Source (A)
Last Ten Fiscal Years

Fiscal Years	Taxes	Motor Vehicle Registration	Intergovernmental	Fees of Office	Fines & Forfeitures	Interest	Miscellaneous	Total (A)
1996	21,596,901	1,463,310	16,144,928	2,496,817	1,115,064	738,198	1,852,352	45,407,570
1997	23,732,809	1,483,939	19,115,522	2,715,310	1,175,889	628,843	2,521,131	51,373,443
1998	26,672,189	1,607,487	18,183,300	2,763,084	971,591	634,453	4,311,914	55,144,018
1999	27,957,565	1,764,828	20,885,630	3,021,981	999,554	937,246	6,180,172	61,746,976
2000	31,171,797	2,052,277	22,733,081	3,309,839	1,091,289	1,672,348	5,154,535	67,185,166
2001	34,648,642	2,075,580	22,993,760	2,957,866	3,173,021	1,789,482	4,733,599	72,371,950
2002 (B)								
2003 (B)								
2004 (B)								
2005 (B)								

(A) Includes Governmental Fund Type Revenues.
Fiduciary Fund Type revenues have been excluded.

(B) Webb County, Texas elected early implementation of GASB Statement No. 34.
Current year results are reported in the Statement of Revenues, Expenditures and Changes in Fund Balances for Governmental Funds under revised functions.

Webb County, Texas
Property Tax Levies and Collections
Last Ten Fiscal Years

Tax Years	Fiscal Years	Assessed Value (A)	Total Tax Levy (B)	Current Tax Collections	Tax Rate	Percentage of Current Taxes Collected
1995	1996	4,529,282,386	15,816,008	14,531,021	0.349500	91.88
1996	1997	4,637,505,928	16,660,010	15,616,322	0.366378	93.74
1997	1998	4,910,989,768	19,144,683	17,664,789	0.389952	92.27
1998	1999	5,182,685,826	20,207,251	18,744,195	0.389952	92.76
1999	2000	5,326,015,860	22,892,501	21,164,701	0.429952	92.45
2000	2001	5,756,958,205	26,124,397	23,933,599	0.454952	91.61
2001	2002	6,487,380,714	28,997,816	27,063,356	0.445223	93.33
2002	2003	7,307,565,921	33,424,545	31,827,902	0.457923	95.22
2003	2004	7,659,229,310	35,073,016	33,851,118	0.437923	96.52
2004	2005	8,732,149,538	38,284,553	36,888,232	0.437923	96.35

(A) Webb County Appraisal District.
Farm-to-market Fund excluded.

(B) Webb County Tax Office; based on 100% valuation.
A collection rate between 92% to 96% is anticipated in the current year with the 8% to 4% anticipated in subsequent years.

Delinquent Taxes Collected	Penalty & Interest Collected	Discounts	Total Taxes Collected (C)	Ratio of Total Taxes Collected to Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Tax Levy
1,037,339	559,834	-275,058	15,853,136	1.00	7,247,265	0.46
1,288,830	640,011	-302,920	17,242,243	1.03	7,220,861	0.43
1,358,951	738,802	-360,259	19,402,283	1.01	7,816,551	0.41
1,404,240	659,493	-387,927	20,420,001	1.01	7,548,142	0.37
1,373,667	657,864	-412,088	22,784,144	1.00	7,902,488	0.35
1,630,629	676,986	-490,571	25,750,643	0.99	8,728,546	0.33
1,736,668	755,117	-552,995	29,002,146	1.00	9,128,540	0.31
1,883,770	520,714	-655,950	33,576,436	1.00	9,198,773	0.28
2,271,967	650,191	-688,707	36,084,569	1.03	9,449,865	0.27
2,365,022	731,095	-746,905	39,237,444	1.02	9,536,529	0.25

(C) Includes current tax collections, delinquent taxes collected, penalty & interest collected, and discounts.

Webb County, Texas

Property Tax Rates - All Direct and Overlapping Governments
Last Ten Fiscal Years

Tax Year	City of Laredo	Webb County	Laredo I.S.D.	United I.S.D.	Laredo Community College
			Tax Rates*		
1996	0.526766	0.366378	1.21500	1.382800	0.15290
1997	0.539930	0.389952	1.18500	1.379090	0.15660
1998	0.539930	0.389952	1.22500	1.414090	0.15800
1999	0.569218	0.429952	1.32600	1.438480	0.16420
2000	0.576358	0.454952	1.38600	1.426871	0.17000
2001	0.576358	0.445223	1.42600	1.426871	0.21665
2002	0.630534	0.457923	1.50271	1.476871	0.22650
2003	0.641761	0.457923	1.50271	1.476871	0.23600
2004	0.637000	0.437923	1.47411	1.526871	0.23600
2005	0.637000	0.437923	1.55411	1.606871	0.23371
			Tax Levies		
1996	19,090,616	17,015,633	15,597,657	39,451,743	5,676,550
1997	20,550,142	19,133,916	14,295,066	41,025,925	6,085,735
1998	21,995,250	20,194,005	15,224,088	44,271,136	6,568,987
1999	24,784,224	22,862,131	16,697,681	47,253,707	7,329,144
2000	27,165,182	26,098,416	17,854,904	51,042,026	8,185,875
2001	29,221,694	28,877,392	18,828,677	57,959,460	11,215,840
2002	35,010,831	33,424,545	20,378,959	66,951,115	12,892,422
2003	38,455,159	35,073,016	21,344,510	72,156,593	14,540,002
2004	43,209,681	38,284,553	24,426,783	83,821,422	16,320,700
2005	47,451,046	42,351,341	26,767,172	100,685,318	17,727,306

*Per $100 of Assessed Value
Webb County Appriasal District

Webb Consolidated I.S.D.	Mirando I.S.D.	City of Rio Bravo	Webb County Drainage District #1	City of El Cenizo
		Tax Rates*		
1.500000	1.500000	0.33000	0.09490	
1.500000	1.500000	0.28500	0.09120	
1.500000	1.500000	0.28677	0.09120	0.50000
1.500000	1.500000	0.49000	0.12620	0.40000
1.360000	1.500000	0.49000	0.12620	0.40000
0.904541	1.500000	0.50000	0.12620	0.50000
0.800000	0.540289	0.50000	0.11000	0.50000
1.200000	1.500000	0.50000	0.10940	0.50000
1.026465	1.500000	0.50000	0.10600	0.50000
1.207382	0.000000 **	0.50000	0.10600	0.50000
		Tax Levies		
4,972,814	341,049	12,515	77,241	
5,286,365	353,280	15,779	80,293	
5,820,199	626,733	84,540	23,175	64,348
5,313,579	314,065	142,168	49,119	56,640
5,642,172	266,803	156,074	59,033	62,571
5,990,000	315,314	217,597	65,326	91,111
6,546,527	565,865	191,443	71,889	86,984
9,607,644	1,108,648	187,031	79,812	91,308
9,968,581	1,070,071	220,653	88,819	98,059
13,931,340	0**	235,085	132,457	105,939

*Per $100 of Assessed Value
**Mirando I.S.D. Annexed by Webb Consolidated I.S.D.

Webb County, Texas

Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Years (A)	Personal and Real Property (A)	Oil & Gas Property (A)	Utilities Property (A)	Estimated True Value (A)	Assessed Value	Ratio of Assessed Value to Actual Value
1996	4,529,282,386	856,624,630	249,263,439	4,529,282,386	4,529,282,386	1
1997	4,634,788,030	584,863,150	244,329,988	4,637,505,928	4,637,505,928	1
1998	4,907,492,221	662,448,580	246,734,258	4,910,989,768	4,910,989,768	1
1999	5,179,362,370	739,929,220	235,323,129	5,182,685,826	5,182,685,826	1
2000	5,318,944,905	572,735,970	244,221,250	5,326,021,316	5,326,021,316	1
2001	5,750,993,576	684,040,394	228,977,930	5,756,958,205	5,756,958,205	1
2002	6,487,380,714	1,003,305,547	244,171,840	6,487,380,714	6,487,380,714	1
2003	7,301,151,991	1,314,749,541	245,596,190	7,301,151,991	7,301,151,991	1
2004	7,938,995,463	1,262,035,302	227,126,730	7,659,229,310	7,659,229,310	1
2005	8,977,355,545	1,576,730,634	237,492,450	8,732,149,538	8,732,149,538	1

(A) Webb County Appraisal District, based on 100% valuation.

Webb County, Texas
Computation of Legal Debt Margin
September 30, 2005

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 a 25% limitation of the assessed valuation of real property in the County as to the amount of bonds which may be issued.

Assessed Valuation of Real Property		$ 8,977,264,445
Assessed Valuation of All Taxable Property		8,732,149,538
Debt Limit, 25% of Real Property Assessed Valuation		2,244,316,111
Amount of Debt Applicable to Constitutional Debt Limit:		
Total Bonded Debt Applicable	65,124,934	
Less Debt Service Fund Cash	517,844	64,607,090
Legal Debt Margin, Under Article 3, Section 52, of the Texas Constitution		$ 2,179,709,021
Bonds Issued Under Texas General Laws		
Debt Limit, 5% of Assessed Valuation of All Taxable Property		$ 436,607,477
Amount of Debt Applicable to Constitutional Debt Limit:		
Total Debt - Certificates of Obligation	65,124,934	
Less Debt Service Fund Cash	517,844	64,607,090
Legal Debt Margin, Under Texas General Laws		$ 372,000,387

Webb County, Texas

Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Years	Population (A)	Assessed Value for Operations & Debt Service (B)	Gross Bonded Debt (C)	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1996	177,000	4,529,282,386	32,520,000	48,748	32,471,252	0.007169	183
1997	186,000	4,637,505,928	30,180,000	(484,074)	30,664,074	0.006612	165
1998	200,000	4,910,989,768	28,700,000	158,818	28,541,182	0.005812	143
1999	205,000	5,182,685,826	40,780,000	(56,404)	40,836,404	0.007879	199
2001	208,100	5,756,958,205	51,780,000	152,495	51,627,505	0.008968	248
2002	214,630	6,487,380,714	63,647,602	413,073	63,234,529	0.009747	295
2003	214,630	7,307,565,921	60,966,230	(7,007)	60,973,237	0.008344	284
2004	214,000	7,659,229,310	68,460,620	238,892	68,221,728	0.008907	319
2005	230,000	8,732,149,538	65,124,934	517,844	64,607,090	0.007399	281
2000*	193,000	5,326,021,316	46,665,000	101,982	46,563,018	0.008743	241

(A) Laredo Chamber of Commerce
* Released by the U. S. Census Bureau.
(B) Webb County Appraisal District
(C) 1996 through 2003 - Certificates of Obligation only.

Webb County, Texas

Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Expenditures
Last Ten Fiscal Years

Fiscal Years	Principal	Interest	Total Debt Service	Total Expenditures	Ratio of Debt Service To Total General Expenditures (Percent)
1996	2,849,226	1,464,695	4,313,921	55,330,562	7.797
1997	2,340,000	1,849,312	4,189,312	57,557,313	7.279
1998	2,507,258	1,634,033	4,141,291	55,165,428	7.507
1999	2,811,795	1,361,612	4,173,407	60,908,340	6.852
2000	2,096,937	2,233,773	4,330,710	71,440,845	6.062
2001	2,165,735	2,581,278	4,747,013	81,430,627	5.830
2002	2,400,692	2,667,246	5,067,938	82,228,878	6.163
2003	3,438,462	3,071,267	6,509,729	86,751,696	7.504
2004	3,565,869	3,443,741	7,009,610	97,011,294	7.226
2005	3,360,530	3,106,355	6,466,885	102,655,662	6.300

Webb County, Texas

Computation of Direct and Overlapping Debt (A)

September 30, 2005

Governmental Subdivision	Net As Of	Amount	Applicable to County	Debt Amount
Direct:				
Webb County	30-Sep-05	$ 65,124,934	100 %	$ 65,124,934
Total Direct		65,124,934		65,124,934
Overlapping:				
Special Districts				
Laredo Community College	31-Aug-05	137,342,724	100 %	137,342,724
Total Special Districts		137,342,724		137,342,724
City				
City of Laredo	30-Sep-05	190,860,000	100 %	190,860,000
City of Rio Bravo	30-Sep-05		100 %	
City of El Cenizo	30-Sep-05			
Total City		190,860,000		190,860,000
School Districts				
Laredo I.S.D.	31-Aug-05	448,870,057	100 %	448,870,057
Mirando City I.S.D.	31-Aug-05		100 %	
United I.S.D.	31-Aug-05	336,983,358	100 %	336,983,358
Webb Consolidated I.S.D.	31-Aug-05		100 %	
Total School Districts		785,853,415		785,853,415
Total Overlapping		1,114,056,139		1,114,056,139
Total Direct and Overlapping Debt		**$ 1,179,181,073**		**$ 1,179,181,073**

(A) Respective Finance Departments

Webb County, Texas
Demographic Statistics
(Unaudited)
Last Ten Years

Major categories of non-agricultural employment within the City of Laredo and Webb County.

Employment by Industry

Industry	2005(B)	2004(B)	2003(A)	2002	2001	2000	1999	1998	1997	1996
Manufacturing	1,700	1,100	1,100	1,916	1,800	1,800	1,700	1,700	1,600	1,700
Retail and Wholesale Trade	19,700	19,300	17,050	18,272	17,700	17,300	17,600	17,000	16,400	15,600
Construction	4,100	2,600	2,600	2,448	2,700	2,600	2,500	2,400	2,100	2,100
Finance, Insurance, and Real Estat	3,600	3,300	3,200	3,300	3,200	3,000	2,500	2,300	2,200	2,000
Government	19,900	19,500	17,500	15,889	16,300	15,800	15,300	14,800	14,300	13,800
Transport., Public Utilities and Com	38,100	26,600	13,350	12,761	13,800	13,100	12,000	11,100	9,900	8,000
Service and Miscellaneous	25,900	24,900	19,100	17,194	16,200	15,700	15,000	14,700	10,500	9,700
Total	113,000	97,300	73,900	71,780	71,700	69,300	66,600	64,000	57,000	52,900

Labor Force and Employment

Year Ended	Labor Force	Employment	Unemployment	% Rate
1996 (1)	67,668	59,972	7,696	11.4
1997 (1)	69,487	62,767	6,720	9.7
1998 (2)	72,286	65,523	6,763	9.4
1999 (2)	71,521	65,991	5,530	7.7
2000 (2)	73,803	69,130	4,673	6.3
2001 (2)	76,331	71,374	4,957	6.5
2002 (2)	80,256	74,736	5,520	6.9
2003 (2)	84,422	78,980	5,442	6.4
2004 (2)	88,514	83,447	5,067	5.7
2005 (2)	86,345	81,223	5,122	5.9

(A) South Texas Workforce Development Board (2003)
(B) Texas Workforce Commission internet site : www.twc.state.tx.us (2004 - Webb County)

(1) Texas Workforce Commission; Laredo and San Antonio, Texas 1993 to 1997
(2) Texas Workforce Commission internet site : www.twc.state.tx.us

Webb County, Texas

Property Value, Construction and Bank Deposits
Last Ten Fiscal Years

	Commercial Construction (A)		Residential Construction (A)		
Fiscal Years	Number of Units	Value	Number of Units	Value	Banks Deposits (B)
1996	312	83,399,040	1,732	65,158,940	3,620,991,215
1997	374	67,569,000	2,130	91,412,290	4,174,558,561
1998	269	55,672,590	2,154	96,979,910	4,697,918,614
1999	390	41,345,763	2,840	92,307,570	4,980,648,440
2000	397	68,228,711	2,428	96,009,302	5,578,362,997
2001	169	56,317,870	2,029	105,547,070	5,262,821,000
2002	252	74,781,650	1,857	117,116,430	3,901,168,000
2003	251	79,327,940	2,221	165,264,300	6,678,816,598
2004	510	87,508,950	3,853	195,260,152	9,051,134,994
2005	341	107,819,770	4,159	217,323,901	5,499,648,398

(A) Webb County Appraisal District
(B) Commerce Bank N.A.
Falcon National Bank
International Bank of Commerce (includes all branches)
Laredo National Bank
South Texas National Bank
Wells Fargo Bank, www.fdic.gov/index.html.
Bank of America www.fdic.gov/index.html.
First National Bank www.fdic.gov/index.html.
Texas Community Bank www.fdic.gov/index.html.
Norwest Bank, now Wells Fargo, excluded 1996-2002

Property (A)			
Commercial	Residential	Exemptions	Vacancies
2,350,459,841	3,742,363,668	300,009,934	318,622,892
2,021,129,502	3,300,164,977	292,363,474	332,156,792
2,182,852,436	3,036,202,856	221,497,668	332,287,762
1,923,996,162	2,722,437,049	215,736,768	331,663,724
1,851,844,688	2,464,521,591	212,297,690	276,088,823
1,715,156,876	2,305,998,980	201,218,458	245,466,433
1,572,097,876	2,180,838,068	201,405,371	227,388,100
1,624,529,934	2,036,606,890	190,509,255	235,691,660
1,570,245,430	1,923,540,270	184,614,525	235,152,270
1,455,882,122	1,681,417,380	168,644,730	215,917,490

Webb County, Texas

Principal Taxpayers

Fiscal Year Ended September 30, 2005

Taxpayer	Business Type	2005 Assessed Valuation (1)	% of Assessed Valuation
Conoco Phillips WI-C-	Mineral Property	$ 510,514,690	40.23 %
EOG Resources	Mineral Property	118,054,560	9.30
Laredo Texas Hospital Co LP	Real	98,858,760	7.79
Calpine Natural Gas LP	Oil & Gas	88,972,070	7.01
AEP Texas Central Company (PP)	Utility	88,430,570	6.97
Lewis Petroleum Properties Inc	Oil & Gas	86,638,980	6.83
Chevron Texaco - WI-	Oil & Gas	82,262,350	6.48
Killam Oil Co LTD	Oil & Gas	75,530,770	5.95
Houston Exploration CO	Oil & Gas	68,876,440	5.43
Bruni Mineral Trust #2	Mineral Property	50,904,220	4.01
Total		$ 1,269,043,410	100.00 %

(1) Webb County Appraisal District

Webb County, Texas
Principal Employers (A)
September 30, 2005

Employer	Service	Employees
United Independent School District	Education	4,876
Laredo Independent School District	Education	3,990
City of Laredo	City	2,238
McDonald's Restaurant	Fast Food	1,425
Webb County	Government	1,400
Laredo Medical Center	Medical Services	1,377
Laredo National Bank	Financial Services	1,275
H.E.B. Grocery Store	Grocery Store	1,245
Texas A&M International University	Education	969
Walmart (2 locations)	Grocery / Retail	917
Laredo Community College	Education	866
U.S. Department of Customs / Border Protection	Government	708
Convergy's	Call Center	700
Doctor's Hospital	Medical Services	697
International Bank of Commerce	Financial Services	688
Target - Greatland	Retail	607
Laredo Candle	Candles	560
Laredo Entertainment Center	Arena	422
Circle K	Retail	309
Border Region MHMR	Health Center	253

(A) Laredo Development Foundation

Webb County, Texas

Schedule of Insurance in Force and Coverage Amounts

Fiscal Year Ended September 30, 2005

Insurance Company	Type of Insurance	Description of Coverage	Limits of Insurance	Deductible/Self Insured Retention
St. Paul Fire & Marine Insurance Company	Package	General Liability	$1,000,000 each occ. /$1,000,000 aggregate.	$25,000 SIR
		Employee Benefits Liability	$1,000,000 each claim /$3,000,000 total limit	$25,000 SIR
		Law Enforcement Liability	$1,000,000 each wrongful act/ $2,000,000 total limit	N/A
		Public Entity Management Liab. (E&O)	$1,000,000 each wrongful act/ $1,000,000 total limit	$50,000 SIR
		Employment Practices Liability	$2,000,000 each wrongful act/ $2,000,000 total limit	$75,000 SIR
		Property Including Equipment Break-down	$97,978,622	$50,000 Deductible
		Equipment Floater	$2,360,546	$2,500/$5,000 Deductible
		Misc. Property	$813,319	$2,500 Deductible
		Computer Equipment	$5,483.656	$10,000 Deductible
		Business Income & Extra Expense	$3,000,000	$50,000 Deductible
		Valuable Papers	$1,500,000	$10,000 Deductible
		Crime	$1,500,000 employee theft	$2,500
			$200,000 forgery or alteration	$1,000
			$150,000 theft inside premises	$2,500
			$150,000 theft outside premises	$2,500
St. Paul Fire & Marine Insurance Company	Automobile	Liability	$1,000,000	$25,000 SIR
		Medical Payments	$5,000 each person	None
		Comp. & Collision on CAA & Head-start Vehicles Only	Actual Cash Value	$2,000 Deductible
St. Paul Fire & Marine Insurance Company	Umbrella	Excess Liability	$4,000,000 each event/ $4,000,000 total limit	$10,000 Deductible
Illinois Union Insurance Co.	Pollution Liability	Pollution Liability	$1,000,000 each pollution incident/ $1,000,000 aggregate	$10,000 Deductible
American Intl.	School Leaders Errors & Omissions	Covering: JJAEP	$1,000,000 each claim $1,000,000 total limit	$25,000 Deductible

Source: Insurance Carriers Provided by Risk Management

Webb County, Texas

Water Utility Activity

Fiscal Year Ended September 30, 2005

		Gallons Pumped	Gallons Sold	Avg.Usage Active Meters	Avg. Water Charge for All Meters	Sales
October	2004	26,336,000	20,706,700	12,025	34.00	$ 59,496
November	2004	26,861,000	22,057,000	12,787	36.04	63,327
December	2004	23,498,000	18,224,100	10,498	30.07	53,139
January	2005	22,090,000	17,809,400	10,348	29.91	52,200
February	2005	26,094,000	17,929,100	10,322	30.72	54,285
March	2005	29,039,000	18,279,900	10,464	29.54	52,920
April	2005	28,100,000	22,120,500	12,547	35.75	61,673
May	2005	33,000,000	25,740,700	14,584	41.90	74,849
June	2005	33,000,000	28,089,600	16,024	44.87	78,914
July	2005	36,070,000	31,381,000	18,004	48.56	84,497
August	2005	33,000,000	27,789,600	15,944	44.44	77,292
September	2005	36,000,000	31,028,900	17,751	46.34	80,415
Total		353,088,000	281,156,500			$ 793,008

Gallon Consumption by Quarter

Usage Groups	December	March	June	September	Total	% of Usage
Over 50,000	13,896,800	12,015,400	9,061,700	20,019,700	54,993,600	19.9
40,001 - 50,000	616,200	393,200	1,664,100	3,290,400	5,963,900	2.2
30,001 - 40,000	1,434,400	1,508,100	4,376,500	8,493,300	15,812,300	5.7
20,001 - 30,000	5,202,100	3,331,700	13,461,900	17,566,100	39,561,800	14.3
10,001 - 20,000	20,121,100	15,858,400	29,931,700	27,662,400	93,573,600	33.8
8,001 - 10,000	6,802,900	6,082,500	5,781,900	5,631,900	24,299,200	8.8
6,001 - 8,000	5,968,300	6,933,600	4,311,700	3,567,900	20,781,500	7.5
4,001 - 6,000	4,404,600	4,790,000	2,471,700	2,225,400	13,891,700	5.0
2,001 - 4,000	1,833,500	2,340,100	1,216,000	1,037,900	6,427,500	2.3
1 - 2,000	327,900	456,000	266,000	246,800	1,296,700	0.5
Zero Usage	0	0	0	0	0	0.0
Total Gallons	60,607,800	53,709,000	72,543,200	89,741,800	276,601,800	100

Sales by Quarter

Usage Groups	December	March	June	September	Total	% of Sales
Over 50,000	$ 39,059	$ 34,134	$ 37,254	$ 53,715	$ 164,162	20.5
40,001 - 50,000	1,758	1,214	4,556	9,030	16,558	2.3
30,001 - 40,000	3,972	4,593	11,712	23,454	43,731	5.6
20,001 - 30,000	14,227	9,840	36,855	49,042	109,964	13.8
10,001 - 20,000	56,386	45,374	81,482	78,901	262,143	30.7
8,001 - 10,000	19,448	17,687	16,193	16,727	70,055	8.9
6,001 - 8,000	17,422	20,451	12,490	11,075	61,438	7.8
4,001 - 6,000	13,336	14,526	7,349	6,944	42,155	5.4
2,001 - 4,000	6,227	7,714	4,115	3,716	21,772	2.9
1 - 2,000	3,242	3,197	2,608	2,470	11,517	1.6
Zero Usage	884	678	822	844	3,228	0.6
Total Sales	$ 175,961	$ 159,408	$ 215,436	$ 255,918	$ 806,723	100

Webb County Water Utility provides water to the city of Rio Bravo, El Cenizo and Regional Wastewater Treatment Plant which provides services to the respective communities. A summary of the number of accounts by community: Rio Bravo 1,107; Wastewater Rio Bravo 1,075, El Cenizo 677 and Wastewater El Cenizo 673.

Source: Webb County Water Utility

Webb County, Texas

General Information

(Unaudited)

Webb County was created in 1848 and incorporated in 1914. It is a public corporation and political subdivision of the State of Texas. Webb County encompasses 3,363 square miles of land and is situated four hundred to seven hundred feet above sea level. The City of Laredo is situated four hundred thirty eight feet to six hundred feet above sea level.

	City of Laredo		Webb County	
Year	Population (A)	Inc\(Dec)	Population (A)	Inc\(Dec)
1910	14,855	1,426	22,503	652
1920	22,710	7,855	29,152	6,649
1930	32,618	9,908	42,128	12,976
1940	39,274	6,656	45,916	3,788
1950	51,910	12,636	56,141	10,225
1960	60,678	8,768	64,791	8,650
1970	69,024	8,346	72,859	8,068
1980	91,449	22,425	99,258	26,399
1990	129,546	38,097	132,190	32,932
2000	176,576	47,030	193,117	60,927

Voting History (B)

Election	Registered Voters	Votes Cast	% of Voter Turnout
1998 Primary Election	75,440	16,711	22.2%
1998 General Election	79,311	16,362	20.6%
2000 Primary Election	87,878	32,085	36.5%
2000 General Election	83,207	26,433	31.8%
2002 Primary Election	89,771	33,238	37.0%
2002 General Election	93,482	39,618	42.4%
2004 Primary Election	93,185	34,142	36.6%
2004 General Election	97,081	42,030	43.3%

Automobile, truck and all other vehicle registrations (C)

Year	Registrations
1996	87,340
1997	105,852
1998	114,274
1999	123,221
2000	141,607
2001	148,347
2002	149,823
2003	163,864
2004	171,086
2005	185,359

(A) Laredo Chamber of Commerce (1910 to 1990)
U. S. Census Bureau (2000)

(B) Webb County Elections Office

(C) Tax Assessor Collector Moter Vehicle Department

Webb County, Texas
Budgets
Last Ten Fiscal Years

Fiscal Year	General Fund	Road & Bridge Fund	Debt Service Fund	All Other Funds	Total Budgets
1996	30,379,922	2,265,655	4,345,414	30,588,989	67,579,980
1997	28,895,719	2,415,985	4,202,295	33,619,521	69,133,520
1998	30,904,678	2,308,317	4,150,063	36,748,690	74,111,748
1999	33,812,202	2,890,846	4,246,170	59,310,810	100,260,028
2000	36,654,515	2,914,209	4,360,851	84,209,287	128,138,862
2001	38,478,985	3,152,137	4,779,034	83,786,852	130,197,008
2002	43,389,199	3,876,930	5,119,464	86,310,433	138,696,026
2003	50,837,182	5,166,978	19,865,118	84,019,775	159,889,052
2004	49,106,117	4,997,468	7,131,196	92,994,851	154,229,632
2005	51,700,556	5,585,073	22,538,013	77,936,136	157,759,778

Webb County, Texas
Auditor's Office Personnel
September 30, 2005

Leo Flores (A) (B)
Webb County Auditor

Rafael Perez, CPA, CGFM (A) (B)
Chief Deputy Auditor

Joe Wirsching, CGFM	Deputy Auditor
Cynthia Gutierrez	Claims Supervisor
Mayra Amaya	Claims Assistant
Lizette M. Torres	Executive Secretary
Claudia H. Lopez	Grants Supervisor
Debra Martinez	Claims Assistant
Gabriela Lopez	Chief Internal Auditor
San Juanita Lara	Claims Assistant
David Sanchez	Accountant I
Gerardo Lara	Accountant I
Tina O. Rodriguez	Internal Auditor
Carlos Guerra	Accountant I
Leticia Espinosa	Accountant I
Theresa A. Ornes	Audit Assistant
Jose Ruben Benavides	Accountant I
Rebecca Garcia	Accountant I
Rosaura Chapa	Internal Auditor
Andres Ramon	Accountant I
Maria G. De Los Reyes	Claims Assistant

(A) Member of Texas Association of County Auditors
(B) Member of Government Finance Officers Association

MEJIA & COMPANY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Judge Louis H. Bruni and
the Honorable County Commissioners
Webb County, Texas

We have audited the basic financial statements of Webb County, Texas, as of and for the year ended September 30, 2005, and have issued our report thereon dated February 21, 2006. 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 and the provisions of the State of Texas *Uniform Grant and Contract Management Standards (UGCMS)*.

Compliance

As part of obtaining reasonable assurance about whether Webb County, Texas' basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards* and *UGCMS*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of Webb County, Texas, in a separate letter dated February 21, 2006.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Webb County, Texas' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being

audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Webb County, Texas, in a separate letter dated February 21, 2006.

This report is intended solely for the information and use of the audit committee, management, federal and state awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Mejía & Company, PLLC

Laredo, Texas
February 21, 2006

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable Judge Louis H. Bruni and
the Honorable County Commissioners
Webb County, Texas

Compliance

We have audited the compliance of Webb County, Texas, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *State of Texas Uniform Grant and Contract Management Standards (UGCMS)* that are applicable to each of its major federal and state programs for the year ended September 30, 2005. Webb County, Texas' major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of Webb County, Texas' management. Our responsibility is to express an opinion on Webb County, Texas' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *UGCMS*. Those standards, OMB Circular A-133 and UGCMS 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 Webb County, Texas' compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Webb County, Texas' compliance with those requirements.

In our opinion, Webb County, Texas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended September 30, 2005.

Internal Control Over Compliance

The management of Webb County, Texas is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered Webb County, Texas' internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133 and UGCMS.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal or state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal and State Awards

We have audited the basic financial statements of Webb County, Texas, as of and for the year ended September 30, 2005, and have issued our report thereon dated February 21, 2006. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGCMS, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, federal and state awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Mejia & Company, PLLC

Laredo, Texas
February 21, 2006

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Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2005

Federal Grantor/Pass Through Grantor Title	Federal CFDA Number	Pass Through Grantor's Number	Pass Through Grantor's Grant Period
U.S. Department Of Health And Human Services			
Head Start	93.600	06CH0929/39	9/01/04-8/31/05
Head Start	93.600	06CH0929/40	9/01/05-8/31/06
Passed Through Texas Department Of Housing And Community Affairs:			
* Low-Income Home Energy Assistance	93.568	584/582047	1/1/04-12/31/04
* Low-Income Home Energy Assistance	93.568	585/582047	1/1/05-12/31/05
* Low-Income Home Energy Assistance	93.568	814/814047	4/01/04-3/31/05
* Low-Income Home Energy Assistance	93.568	815/815047	4/01/05-3/31/06
Community Services Block Grant	93.569	614/611047	1/1/04-12/31/04
Community Services Block Grant	93.569	615/611047	1/1/05-12/31/05
Passed Through Texas Department Of Human Resources:			
Social Services Block Grant (Social Services)	93.667	PS08146P00	10/01/03-09/30/04
Social Services Block Grant (Social Services)	93.667	PS08146P00	10/01/04-09/30/05
Passed Through Texas Department Of Protective and Regulatory Services			
State Court Improvement Program	93.586	99 00 0405	
Total U.S. Department Of Health And Human Services			
U.S. Department Of Housing And Urban Development			
* HUD Neighborhood Initiative Program	14.246	B-00-NI-TX-WC-0002	1/30/01-9/30/06
Passed Through The Office of Rural Community Affairs:			
* Community Development Block Grants/State's Program	14.228	724003	11/01/04 - 10/31/06
* Community Development Block Grants/State's Program	14.228	724195	5/17/05 - 5/16/07
* Community Development Block Grants/State's Program	14.228	721003	11/10/01-10/09/04
* Community Development Block Grants/State's Program	14.228	721175	7/05/02 - 7/05/06
* Community Development Block Grants/State's Program	14.228	719000	8/11/03 - 12/31/05
* Community Development Block Grants/State's Program	14.228	722961	8/11/03 - 8/10/05
* Community Development Block Grants/State's Program	14.228	725891	6/22/05 - 6/21/07
Total U.S. Department Of Housing And Urban Development			
U.S. Department Of Agriculture			
Passed Through Texas Department of Human Services:			
* Child and Adult Care Food Program	10.558	TX-2400001	10/01/03-09/30/04
* Child and Adult Care Food Program	10.558	TX-2400001	10/01/04-09/30/05
Total U.S. Department Of Agriculture			
U.S. Department Of Justice			
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607		
* Public Safety Partnership and Community Policing Grants ("COPS" Grants)	16.710	2001SHWX0637	
Public Safety Partnership and Community Policing Grants ("COPS HOMELAND SECURITY")	16.710	2003OMWX0058	
Local Law Enforcement Block Grants Program	16.592	2003LBBX1696	
Local Law Enforcement Block Grants Program	16.592	2004LBBX0342	

Program Or Award Amount	Cash/ Accrued Or (Deferred) 10/01/2004	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2005
8,289,496	406,223		8,006,377	7,600,154	
7,817,088			341,252	757,908	416,656
380,763	82,825		151,818	68,993	
380,763			251,617	312,943	61,326
82,413	10,228		52,572	42,343	
93,408			19,031	38,489	19,458
485,306	35,980		200,843	164,863	
452,524			260,066	294,021	33,955
398,225	31,446		31,446		
349,234			302,809	332,599	29,790
5,215	240		750	1,148	638
	566,942		9,618,581	9,613,461	561,823
1,000,000	4,839		220,446	252,395	36,788
1,265,060			9,000	233,987	224,987
500,000				4,601	4,601
1,572,135	957,533		989,801	32,268	
300,000	14,684		24,628	12,152	2,208
556,476	18,378		365,693	431,936	84,621
800,000	4,968		753,657	788,097	39,408
800,000				2,724	2,724
	1,000,402		2,363,225	1,758,160	392,613
857,213	93,055		93,055		
786,739			692,254	725,353	33,099
	93,055		785,309	725,353	33,099
8,528			8,478	8,478	
750,000	73,724		243,116	226,937	57,545
69,818	12,851		12,851		
76,069	(39,313)			39,159	(154)
38,109	(38,109)			8,592	(29,517)

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2005

Federal Grantor/Pass Through Grantor Title	Federal CFDA Number	Pass Through Grantor's Number	Pass Through Grantor's Grant Period
U.S. Department Of Justice-Continued			
Passed Through Criminal Justice Division Of The State Of Texas			
Juvenile Accountability Block Grant	16.523	JB-02-J20-13831-05	8/01/03-7/31/04
Juvenile Accountability Block Grant	16.523	JB-03-J20-13831-06	8/01/04-7/31/05
Juvenile Accountability Block Grant	16.523	JB-04-J20-13831-07	8/01/05-7/31/06
Violence Against Women Formula Grants	16.588	WF03V3013952-06	
Violence Against Women Formula Grants	16.588	WF04V3013952-07	
Violence Against Women Formula Grants	16.588	WF05V3013952-08	
Office on Violence Against Women		2003-CW-BX-0030	
Crime Victim Assistance	16.575	VA04V3013771-06	
Crime Victim Assistance	16.575	VA05V3013771-07	
Violence Against Women Formula Grants	16.588	WF03-V3013508-06	
Violence Against Women Formula Grants	16.588	WF03-V3013509-06	
Violence Against Women Formula Grants	16.588	WF04-V3013509-07	
Passed Through South Texas Development Council			
Juvenile Accountability Block Grant	16.523	JB-98-J07-13832	
Passed Through City of Laredo			
* Criminal Justice Discretionary Grant Program	16.579	DB03A101203905	
* Criminal Justice Discretionary Grant Program	16.579	DB03A101203906	
* Criminal Justice Discretionary Grant Program	16.579	I4PSSP571	
* Criminal Justice Discretionary Grant Program	16.579	I5PSSP571	
* Criminal Justice Discretionary Grant Program	16.579		
* Criminal Justice Discretionary Grant Program	16.579		
* Criminal Justice Discretionary Grant Program	16.579	I2PSSP571	
* Criminal Justice Discretionary Grant Program	16.579	I3PSSP571	
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Total U.S. Department Of Justice			
U. S. Federal Emergency Management Agency			
Emergency Food and Shelter National Board Program	83.523	22-8438-00-005	10/01/04-11/30/05
Passed Through The Governor's Division of Emergency Management:			
Community Emergency Response Team	83.565	EMT-2003	01/01/04-09/30/04
Community Emergency Response Team	83.565	2004-CCP-48479	10/01/04-09/30/05
Total U. S. Federal Emergency Management Agency			

Program Or Award Amount	Cash/ Accrued Or (Deferred) 10/01/2004	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2005
31,805	7,346		7,346		
24,228	9,799		20,537	14,231	3,493
15,762				9,627	9,627
33,575	7,319		7,319		
31,897	2,456		22,867	27,387	7,399
30,104				2,317	2,317
350,000	11,598		120,562	153,950	44,986
46,434	11,994		45,814	33,820	
46,434				11,854	11,854
80,000	16,176		16,176		
51,176	11,246		11,246		
52,551	4,254		37,262	44,851	11,843
13,366	(1,046)			23	(1,023)
313,058	79,375		79,375		
313,058	118,586		838,635	1,069,586	349,537
411,958	20,307		37,900	17,593	
			36,001	57,344	21,343
184,640	67,786		67,786		
373,964				182,373	182,373
194,352	56,529		56,529		
191,591				191,591	191,591
	(843,415)		118,396	225,152	(736,659)
	(51,798)		1,199	18,934	(34,063)
	(160,022)		3,047	132,524	(30,545)
	(6,282)		169		(6,451)
	(628,639)		1,792,612	2,476,322	55,495
35,000			17,500	17,492	(8)
9,000	3,436		3,436		
15,000			3,588	14,936	11,348
	3,436		24,524	32,428	11,340

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2005

Federal Grantor/Pass Through Grantor Title	Federal CFDA Number	Pass Through Grantor's Number	Pass Through Grantor's Grant Period
U. S. Department Of Energy			
Passed Through Texas Department Of Housing And Community Affairs:			
Weatherization Assistance for Low-Income Persons	81.042	564/564047	4/01/04-3/31/05
Weatherization Assistance for Low-Income Persons	81.042	565/565047	4/01/05-3/31/06
Total U. S. Department Of Energy			
U. S. Department Of Transportation			
Passed Through Texas Department Of Highways And Public Transportation:			
State and Community Highway Safety - Step Wave	20.600	585XXF5013	
State and Community Highway Safety - Step Wave	20.600		
* Formula Grants for Other Than Urbanized Areas	20.509	51422F7032	09/01/03-08/31/04
* Formula Grants for Other Than Urbanized Areas	20.509	51422F7159	05/01/04-05/31/05
* Formula Grants for Other Than Urbanized Areas	20.509	51422F7107	04/07/04-04/06/05
* Formula Grants for Other Than Urbanized Areas	20.509	51422F7236	08/09/04-06/30/05
* Formula Grants for Other Than Urbanized Areas	20.509	51522F7032	09/01/04-08/31/05
* Formula Grants for Other Than Urbanized Areas	20.509	51522F7136	04/07/05-04/06/06
* Formula Grants for Other Than Urbanized Areas (Nonurbanized Area Formula Program)	20.509	51522F7187	05/01/05-04/30/06
Total U. S. Department Of Transportation			
U. S. Corporation for National and Community Service			
VISTA Volunteer Program	94.013	03VPWTX001	9/30/03-12/31/05
Total U.S. Corporation for National and Community Service			
Texas Engineering Extension Service			
2004 State Homeland Security LETPP	97.004	2004-GE-T4-0015	
State Homeland Security Program (SHSP)	97.073	48479	
Total Texas Engineering Extension Service			
Other Federal Financial Assistance			
U.S. Environmental Protection Agency			
Passed Through Texas Water Development Board			
Rio Bravo-El Cenizo Water & Wastewater Project	Not Available	G11900	
Total Other Federal Financial Assistance			
Total Federal Financial Assistance			

Notes to Schedule Of Expenditures of Federal Awards
This schedule is prepared using the modified accrual basis.
*** Major Program**

Program Or Award Amount	Cash/ Accrued Or (Deferred) 10/01/2004	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2005
50,962	3,031		24,269	21,238	
80,238			18,712	31,168	12,456
	3,031		42,981	52,406	12,456
13,194			11,780	11,780	
8,000			6,688	6,688	
370,907	55,916		55,916		
49,037			39,586	39,586	
267,329	27,385		267,329	239,944	
56,000			49,717	49,717	
401,714			220,637	286,787	66,150
221,313				77,439	77,439
29,733					
	83,301		651,653	711,941	143,589
351,276	4,861		159,945	156,795	1,711
	4,861		159,945	156,795	1,711
2,000			1,753	1,753	
213,153			194,458	194,458	
			196,211	196,211	
5,882,145	557,529		3,182,551	2,557,045	(67,977)
	557,529		3,182,551	2,557,045	(67,977)
	1,683,918		18,817,591	18,280,122	1,145,511

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2005

State Granting Agency	Grantor's Number	Program Or Award Amount	Accrued Or (Deferred) Revenue At 10//01/04
*** Community Justice Assistance Division**			
Community Corrections	-	326,611	(47,119)
Grant Period Ended 8/31/04			
Community Corrections	-	350,228	
Grant Period Ended 8/31/05			
Day Reporting Center	240-001	155,399	(26,716)
Grant Period Ended 8/31/04			
Day Reporting Center	240-001	177,936	
Grant Period Ended 8/31/05			
Basic Supervision	240-0900	632,090	(100,893)
Grant Period Ended 8/31/04			
Basic Supervision	240-0900	582,354	
Grant Period Ended 8/31/05			
Treatment Incarceration Program - Assessment	240-009	190,000	(47,500)
Intervention Program			
Grant Period Ended 8/31/04			
Treatment Incarceration Program - Assessment	240-009	171,000	
Intervention Program			
Grant Period Ended 8/31/05			
Mentally Impaired Caseload	240-0013	54,682	(8,656)
Grant Period Ended 8/31/04			
Mentally Impaired Caseload	240-0013	60,046	
Grant Period Ended 8/31/05			
Total Community Justice Assistance Division			(230,884)
Texas Department of Housing and Community Affairs			
HOME Contract For Deed Conversion	542006	520,000	6,933
HOME Owner Occupied Assistance Program	1000038	520,000	4,860
Total Texas Department of Housing and Community Affairs			11,793
*** Texas Department of Transportation**			
Border Colonia Access Program - Rio Bravo	3BCF5013	2,304,250	56,069
Border Colonia Access Program - El Cenizo	3BCF5012	2,317,278	
Border Colonia Access Program - Bruni, Mirando City, Los Corralitos	3BCF5014	1,096,193	
Total Texas Department of Transportation			56,069
Texas Juvenile Probation Commission			
Border Project	TJPC-B-05-240	26,537	2,123
Border Project	TJPC-B-06-240	26,537	
Community Corrections Assistance	TJPC-Y-05-240	335,158	25,815
Community Corrections Assistance	TJPC-Y-06-240	335,158	
Progressive Sanctions ISJPO	TJPC-O-05-240	27,240	3,409
Progressive Sanctions ISJPO	TJPC-O-06-240	27,240	
Salary Adjustment	TJPC-Z-05-240	111,150	8,377
Salary Adjustment	TJPC-Z-06-240	111,150	
State Aid	TJPC-A-05-240	161,097	6,148
State Aid	TJPC-A-06-240	161,097	

Receipts Or Revenues Recognized	Disbursements Expenditures	Accrued Or (Deferred) Revenue At 9/30/2005
264,067	311,186	
87,557	32,418	(55,139)
118,215	144,931	
39,699	13,494	(26,205)
511,668	612,561	
145,588	103,405	(42,183)
145,500	193,000	
42,750	17,450	(25,300)
35,782	44,438	
12,998	6,277	(6,721)
1,403,824	1,479,160	(155,548)
	7,468	14,401
1,095	11,505	15,270
1,095	18,973	29,671
1,189,036	1,259,044	126,077
19,396	774,382	754,986
7,300	67,380	60,080
1,215,732	2,100,806	941,143
25,611	23,488	
	1,935	1,935
326,577	300,762	
	21,603	21,603
27,240	23,831	
	3,329	3,329
94,743	86,366	
	7,831	7,831
160,992	154,844	
	10,487	10,487

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2005

State Granting Agency	Grantor's Number	Program Or Award Amount	Accrued Or (Deferred) Revenue At 10//01/04
Texas Juvenile Probation Commission-Continued			
Progressive Sanctions JPO	TJPC-F-05-240	232,566	33,415
Progressive Sanctions JPO	TJPC-F-06-240	232,566	
Progressive Sanctions Level 1-2-3	TJPC-G-05-240	46,339	2,613
Progressive Sanctions Level 1-2-3	TJPC-G-06-240	46,339	
Vertex Targeted Opportunities, Inc. (Justice Benefits, Inc)	TJPC-E-01-240		(39,562)
Vertex Targeted Opportunities, Inc. (Justice Benefits, Inc)	TJPC-E-02-241		(143,331)
Vertex Targeted Opportunities, Inc. (Justice Benefits, Inc)	TJPC-E-03-240		(64,679)
Vertex Targeted Opportunities, Inc. (Justice Benefits, Inc)	TJPC-E-04-240		(105,748)
Vertex Targeted Opportunities, Inc. (Justice Benefits, Inc)	TJPC-E-05-241		(563)
Vertex Targeted Opportunities, Inc. (Justice Benefits, Inc)	TJPC-E-06-241		
Juvenile Justice Alternative Education Program	TJPC-P-04-240	22,549	27,730
Juvenile Justice Alternative Education Program	TJPC-P-05-240	22,549	69,089
Juvenile Justice Alternative Education Program	TJPC-P-06-240	18,770	
Total Juvenile Probation Commission			(175,164)
Texas Automobile Theft Prevention Authority			
Auto Theft Prevention Authority Fund	SA-T01-1005705		2,145
Auto Theft Prevention Authority Fund	SA-T01-1005706		
Total Texas Automobile Theft Prevention Authority			2,145
Texas Water Development Board			
Highway 59- Facility Plan Project	2001-483-441	71,250	22,860
Rio Bravo -El Cenizo Water & Wastewater Project	G-17100/G-11800	16,645,082	(3,470,600)
Total Texas Water Development Board			(3,447,740)
Texas Parks & Wildlife Department			
Community Outdoor Outreach Program	52-000365	30,000	
Total Texas Parks & Wildlife			
Texas Department of Protective & Regulatory Services			
Title IV-E County Legal Services to Foster Care Children	2003113071	65,000	37,072
Title IV-E County Legal Services to Foster Care Children	2003113071	65,000	
Title-IV Child Welfare Services Contract	2003113070	25,000	10,770
Total Texas Department of Protective & Regulatory Services			47,842
Texas State Comptroller			
Senate Bill 55 Statewide Tobacco Education and Prevention		2,000	(1,503)
Senate Bill 55 Statewide Tobacco Education and Prevention		4,000	
Senate Bill 55 Statewide Tobacco Education and Prevention		3,500	
Total Texas State Comptroller			(1,503)

Receipts Or Revenues Recognized	Disbursements Expenditures	Accrued Or (Deferred) Revenue At 9/30/2005
232,566	199,151	
	30,493	30,493
45,089	42,476	
	3,908	3,908
		(39,562)
		(143,331)
83,852	27,512	(121,019)
		(105,748)
262,197	16,925	(245,836)
1,941	7,537	5,596
42,480		(14,750)
478,431	439,078	29,736
	47,023	47,023
1,781,720	1,448,577	(508,307)
24,683	26,315	3,776
	2,809	2,809
24,683	29,124	6,585
38,814	15,954	
3,217,209	6,894,344	206,535
3,256,023	6,910,298	206,535
	2,154	2,154
	2,154	2,154
37,072		
79,285	110,610	31,325
24,023	14,709	1,456
140,380	125,319	32,781
	405	(1,098)
4,000		(4,000)
3,500		(3,500)
7,500	405	(8,598)

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2005

State Granting Agency	Grantor's Number	Program Or Award Amount	Accrued Or (Deferred) Revenue At 10//01/04
Office of Attorney General			
Child Support Division	01-05549	8,064	7,237
Title IV-D Automated Information Contract	00-03847.A2	33,551	(58,298)
Texas VINE	04-04599	46,373	
Other Victim Assistance Grant	06-02908	5,000	
			(51,061)
Criminal Justice Division			
Texas Task Force on Indigent Defense	212-04-D03	70,000	9,899
Total Criminal Justice Division			9,899
Total State Financial Assistance			**(3,778,604)**

Notes to Schedule Of Expenditures of State Awards

This schedule is prepared using the modified accrual basis.

*** Major Program**

Receipts Or Revenues Recognized	Disbursements Expenditures	Accrued Or (Deferred) Revenue At 9/30/2005
7,237		
2,991		(61,289)
42,750	42,750	
	886	886
52,978	43,636	(60,403)
49,898	53,835	13,836
49,898	53,835	13,836
7,933,833	**12,212,287**	**499,850**

Webb County, Texas
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2005

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____	yes	X	no
Reportable condition(s) identified that are not considered to be material weaknesses?	_____	yes	X	none
Noncompliance material to financial statements noted?	_____	yes	X	no

Federal Awards

Internal Control over major programs:			
Material weakness(es) identified?	_____	yes	X	no
Reportable condition(s) identified that are not considered to be material weaknesses?	_____	yes	X	none
Type of auditor's report issued on compliance for major programs:	Unqualified		
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133?	_____	yes	X	no

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
10.558	U.S. Department of Agriculture – Passed Through Texas Department of Human Services – Child and Adult Care Food Program
14.226	U.S. Department of Housing and Urban Development – HUD Neighborhood Initiative Program
14.228	U.S. Department of Housing and Urban Development – Passed Through The Office of Rural Community Affairs – Community Development Block Grants/State's Program
16.579	U.S. Department of Justice – Passed Through City of Laredo – Criminal Justice Discretionary Grant Program
16.710	U.S Department of Justice – Public Safety Partnership and Community Policing Grants

Identification of Major Programs continued:

CFDA Number(s)	Name of Federal Program or Cluster
20.509	U.S. Department of Transportation – Passed Through Texas Department of Highways and Public Transportation – Formula Grants For Other Than Urbanized Areas
93.568	U.S. Department of Health and Human Services – Passed Through Texas Department of Housing and Community Affairs – Low-Income Home Energy Assistance

Section I - Summary of Auditor's Results (Continued)

Dollar threshold used to distinguish between Type A and Type B programs: $ 535,821

Auditee qualified as low-risk auditee? X yes _____ no

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

No matters were reported

Webb County, Texas
Federal Summary Schedule of Prior Audit Findings
Year Ended September 30, 2005

Summary of Prior Audit Findings

Federal Award Findings and Questioned Costs

There were no audit findings reported in the schedule of findings and questioned costs for the fiscal year ended September 30, 2004 which needed audit follow up as required by Circular A-133 Section .310.

Webb County, Texas
State Schedule of Findings and Questioned Costs
Year Ended September 30, 2005

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____	yes	X	no
Reportable condition(s) identified not considered to be material weaknesses?	_____	yes	X	none
Noncompliance material to financial statements noted?	_____	yes	X	no

State Awards

Internal Control over major programs:			
Material weakness(es) identified?	_____	yes	X	no
Reportable condition(s) identified not considered to be material weaknesses?	_____	yes	X	none
Type of auditor's report issued on compliance for major programs:	Unqualified		
Any audit findings disclosed that are required to be reported in accordance with the State of Texas Single Audit Circular Section .510(a)?	_____	yes	X	no

Identification of major programs:

Name of State Program or Cluster

Texas Department of Criminal Justice - Community Justice Assistance Division

Texas Juvenile Probation Commission

Texas Department of Transportation – Border Colonia Access Program

Webb County, Texas
State Schedule of Findings and Questioned Costs
Year Ended September 30, 2005

Dollar threshold used to distinguish between Type A and Type B programs: $ 342,314

Auditee qualified as low-risk auditee? X yes _____ no

Section II - Financial Statement Findings

No matters were reported

Section III - State Award Findings and Questioned Costs

No matters were reported

Webb County, Texas
State Summary Schedule of Prior Audit Findings
Year Ended September 30, 2005

Summary of Prior Audit Findings

State Award Findings and Questioned Costs

There were no audit findings reported in the schedule of findings and questioned costs for the fiscal year ended September 30, 2004 which needed audit follow up as required by Circular A-133 Section .310.

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