

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30, 2006

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
ASSETS				
Cash and investments	4,611,448	15,389,374	947,762	20,948,584
Taxes receivable, net	194,762	-	1,154,372	1,349,134
Due from other funds	4,081,478	247,340	131,250	4,460,068
Receivable from other governments	2,552,829	1,321,420	-	3,874,249
Other receivables	74,528	-	-	74,528
Inventories	4,195	-	-	4,195
Prepaid expenses	100	-	5,248	5,348
Total assets	<u>11,519,340</u>	<u>16,958,134</u>	<u>2,238,632</u>	<u>30,716,106</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	1,673,343	624,659	-	2,298,002
Due to other funds	2,237,069	796,598	210,000	3,243,667
Payable to other governments	27,176	151	-	27,327
Deferred revenue	531,681	143,784	1,088,104	1,763,569
Other accrued expenditures	436,365	3,796	-	440,161
Other payables	165,962	742,247	-	908,209
Total liabilities	<u>5,071,596</u>	<u>2,311,235</u>	<u>1,298,104</u>	<u>8,680,935</u>
 Fund balances:				
Reserved for:				
Inventories	4,195	-	-	4,195
Debt service	-	-	582,490	582,490
Capital projects	-	7,584,182	-	7,584,182
Other purposes	4,780,594	-	-	4,780,594
Unreserved, reported in:				
Debt service	-	-	358,038	358,038
Capital projects	-	7,062,717	-	7,062,717
Special revenues	1,662,955	-	-	1,662,955
Total fund balances	<u>6,447,744</u>	<u>14,646,899</u>	<u>940,528</u>	<u>22,035,171</u>
Total liabilities and fund balances	<u>\$ 11,519,340</u>	<u>\$ 16,958,134</u>	<u>\$ 2,238,632</u>	<u>\$ 30,716,106</u>

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2006

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
REVENUES				
Property Taxes	\$ 596,743	\$ -	\$ 6,294,045	\$ 6,890,788
Sales and miscellaneous taxes	500,761	-	-	500,761
Fees and fines	4,309,762	-	-	4,309,762
Intergovernmental	11,359,171	5,988,733	-	17,347,904
Charges for services	4,018,214	-	-	4,018,214
Investment earnings	138,264	393,666	165,222	697,152
Miscellaneous	912,264	100,000	2,142	1,014,406
Grant matching	1,027,133	88,222	-	1,115,355
Total revenues	<u>22,862,312</u>	<u>6,570,621</u>	<u>6,461,409</u>	<u>35,894,342</u>
EXPENDITURES				
Current:				
General government	1,910,319	101,432	-	2,011,751
Public safety	2,910,723	39,558	-	2,950,281
Justice system	2,883,832	86,735	-	2,970,567
Health and human services	3,342,796	19,467	-	3,362,263
Infrastructure and environmental services	5,539,446	-	-	5,539,446
Corrections and rehabilitation	2,375,491	1,785	-	2,377,276
Community and economic development	1,101,125	99,544	-	1,200,669
Debt Service				
Principal	-	-	3,593,674	3,593,674
Interest and other charges	-	-	3,035,562	3,035,562
Bond issuance cost	-	263,111	-	263,111
Capital outlay	936,529	10,648,778	-	11,585,307
Total Expenditures	<u>21,000,261</u>	<u>11,260,410</u>	<u>6,629,236</u>	<u>38,889,907</u>
Excess (deficiency) of revenues over expenditures	<u>1,862,051</u>	<u>(4,689,789)</u>	<u>(167,827)</u>	<u>(2,995,565)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	11,684,974	-	11,684,974
Premium (Discounts) on bonds issued	-	(61,863)	-	(61,863)
Transfers in	452,264	631,773	525,865	1,609,902
Transfers out	(656,744)	(502,378)	-	(1,159,122)
Proceeds from sale of equipment	5,384	-	-	5,384
Total other financing sources and (uses)	<u>(199,096)</u>	<u>11,752,506</u>	<u>525,865</u>	<u>12,079,275</u>
Net change in fund balances	1,662,955	7,062,717	358,038	9,083,710
Fund balances - beginning, Restated	4,784,789	7,584,182	582,490	12,951,461
Fund balances - ending	<u>\$ 6,447,744</u>	<u>\$ 14,646,899</u>	<u>\$ 940,528</u>	<u>\$ 22,035,171</u>