

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Webb County, Texas
For the Fiscal Year Ended September 30, 2002



Leo Flores
Webb County Auditor

**Comprehensive Annual Financial Report
of Webb County, Texas
For The Fiscal Year Ended, September 30, 2002**

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Webb County Auditor

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Laredo, Tx. 78040

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March 1, 2003

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

The Comprehensive Annual Financial Report (CAFR) of Webb County for the fiscal year ended September 30, 2002 is submitted herewith. The report was prepared by the County Auditor's staff with assistance from many other County departments. The information is accurate in all material respects and all necessary disclosures are included for a reasonable understanding of the County's financial activities. Responsibility for the accuracy of the presented data and for the completeness and fairness of the presentation, including all disclosures, rests with the County.

REPORT STRUCTURE

The Introduction Section holds 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 described by name and position.

The Financial Section has the independent auditor's report, Management's Discussion and Analysis, Basic Financial Statements, Required Supplementary Information, Combining Statements and Supplementary Information.

The Statistical Section includes 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 three thousand three hundred sixty six (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 each representing one of four (4) precincts.

The Child Welfare Unit and the Community Action Agency are components of the county that operate with advisory boards. Operational authority, however, remains with commissioner's court. Both are included in the Special Revenue Funds section of the financial reports. The Child Welfare Unit is funded by the state and provides child protective services. The Community Action Agency is funded by Federal and State Grants and by county contributions. The Agency provides health and welfare services for the needy, food services for the elderly, transportation to/from rural areas, energy conservation home improvements, and community neighborhood centers.

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 department has acquired grants tailored to strengthen areas of law enforcement, child development programs, and to assist 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) managements discussion and analysis 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 management's discussion and analysis. 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.

Although Webb County is not required to implement GASB 34 reporting requirements until September 30, 2003, the reporting requirements pursuant to GASB 34 were accomplished and put into effect with financials for 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, 2002 was \$.457923 per \$100 of assessed valuation. The debt service portion of the tax rate is \$.083408 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 2001-2002 totaled \$4,892,630. Principal payments on bonds and certificates of obligation were \$1,886,633; interest and other charges totaled \$2,552,866; lease payments on equipment notes totaled \$330,355; and \$122,776 was paid on the LoanSTAR energy savings note.

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 auditor submits reports of departmental revenues and expenditures to the auditor's board of district judges and to commissioners court during regularly scheduled meetings and periodically provides information to other county officials when information is requested or needed.

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 is 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. Training sessions are held throughout the year to assure employee awareness of safety in the workplace.

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 with video presentations in connection with safety in the workplace, and a two-day conference addressing personnel management and liability issues.

The risk manager has responsibility to procure the services of insurance professionals to obtain plans 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.

INDEPENDENT AUDIT

The Certified Public Accounting firm of Baum, Mejia & Co., P.L.L.C. audited the County's Financial Statements in conformity with generally accepted accounting principles (GAAP) and in accordance with generally accepted auditing standards. Their Independent Auditor's Report opinion letter precedes the financial statements in the Financial Section of the report. The firm also conducted federal audit procedures to comply with specific requirements of the Federal Single Audit Act Amendment of 1996 and the related OMB Circular A-133. Their letters in that regard are included in the Single Audit Section of the report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The County's MD&A can be found immediately following the report of the independent auditors.

THE COMMUNITY AND THE ECONOMY

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

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 population of students. A fifth international bridge in south Laredo is in the planning and the newly built Laredo Entertainment Center, home to a professional ice hockey team, had tremendous success in its first year of operation. 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, 2001. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of government financial reports.

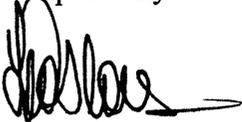
To be honored with the Certificate of Achievement award, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable 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 eleven years (1991 thru 2001). 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 Perez. Particular appreciation is also extended to all elected and appointed 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,

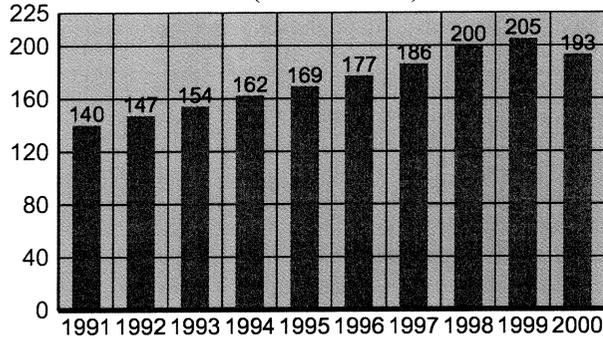


Leo Flores
Webb County Auditor

WEBB COUNTY'S BUSINESS BAROMETER

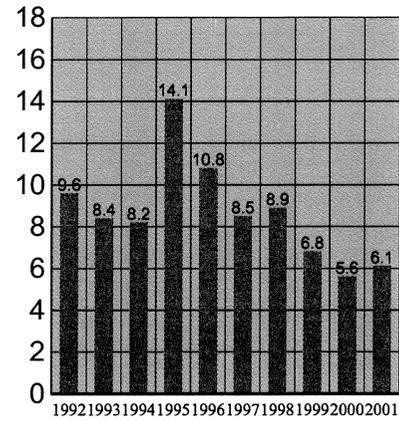
LAREDO METROPOLITAN AREA POPULATION

(THOUSANDS)



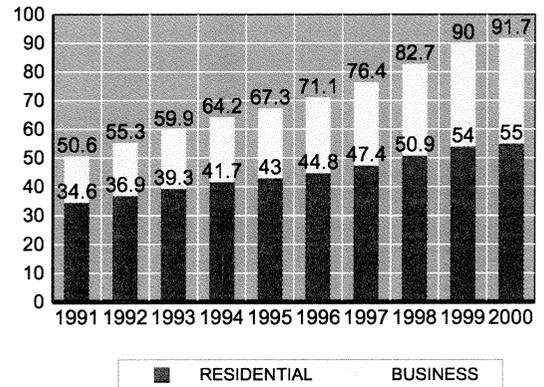
Note: Information prior to 2000 is based on estimates

UNEMPLOYMENT RATE



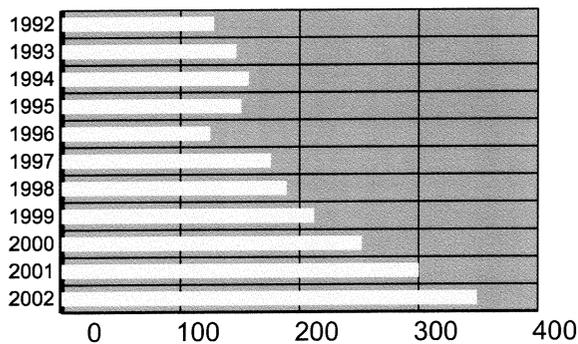
TELEPHONE CONNECTIONS

(THOUSANDS)



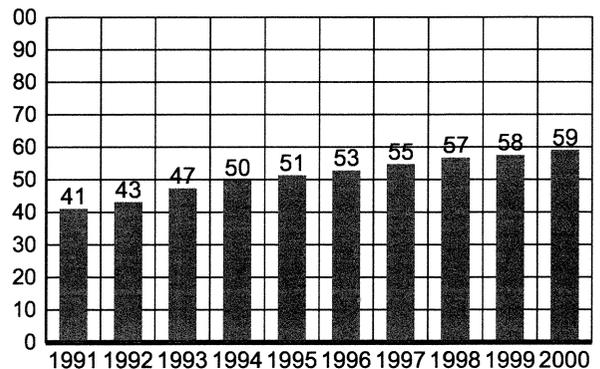
TOTAL BUILDING PERMITS

(\$ MILLIONS)

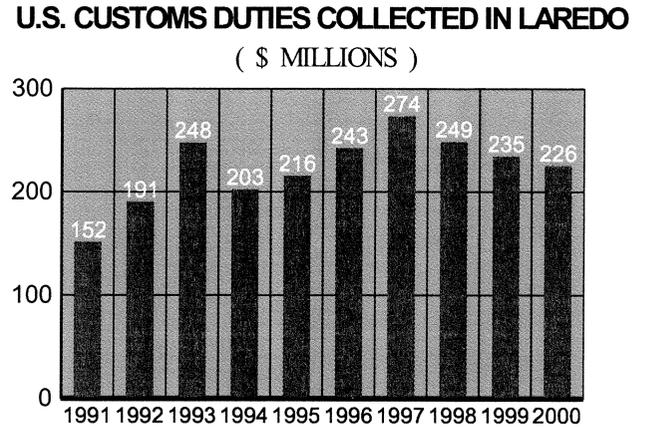
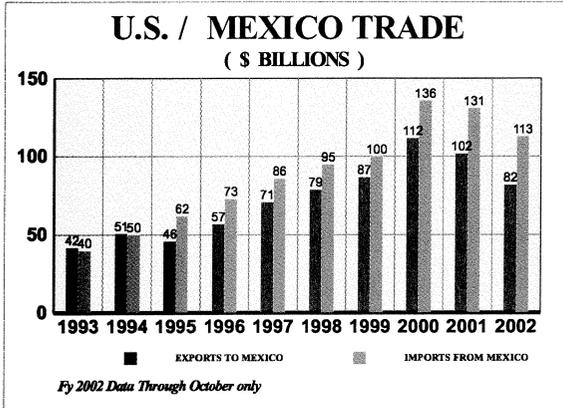


ELECTRIC CONNECTIONS

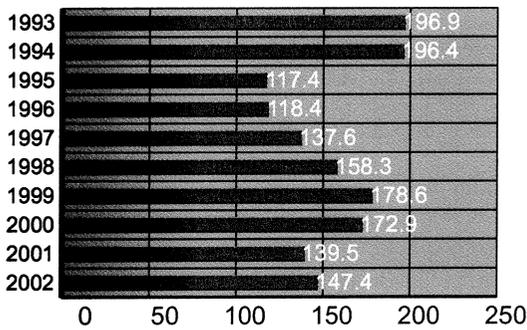
(Thousands)



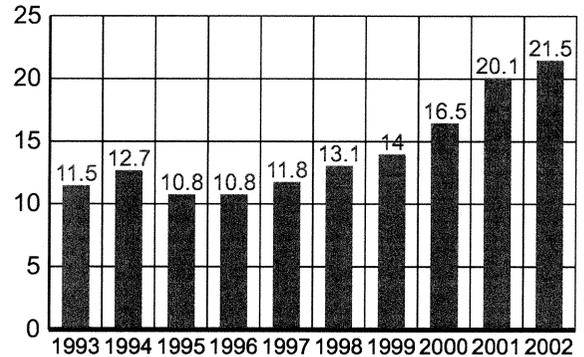
WEBB COUNTY TRADE ADVANTAGE



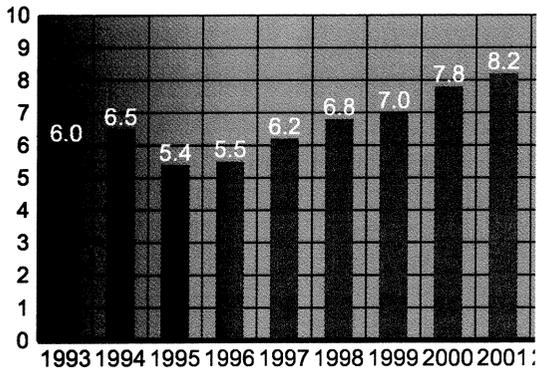
AIRLINE PASSENGERS (Thousands)



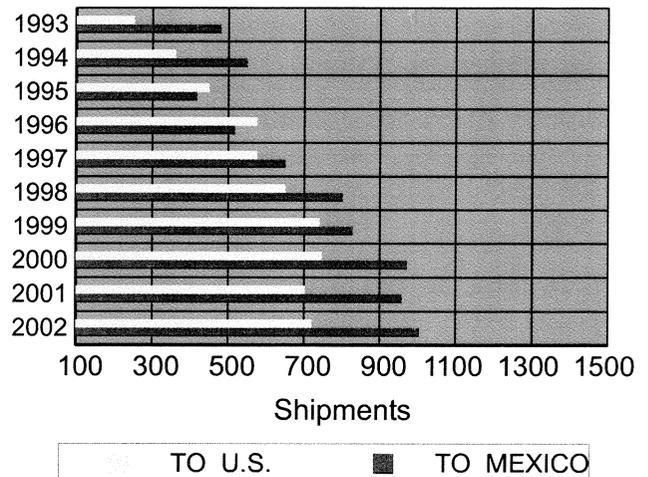
CITY OF LAREDO SALES TAX REBATES (\$ MILLIONS)



WEBB COUNTY SALES TAX REBAT (\$ MILLIONS)



TRUCK SHIPMENTS THROUGH LAREDO Loaded Shipments in Thousands



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Webb County,
Texas

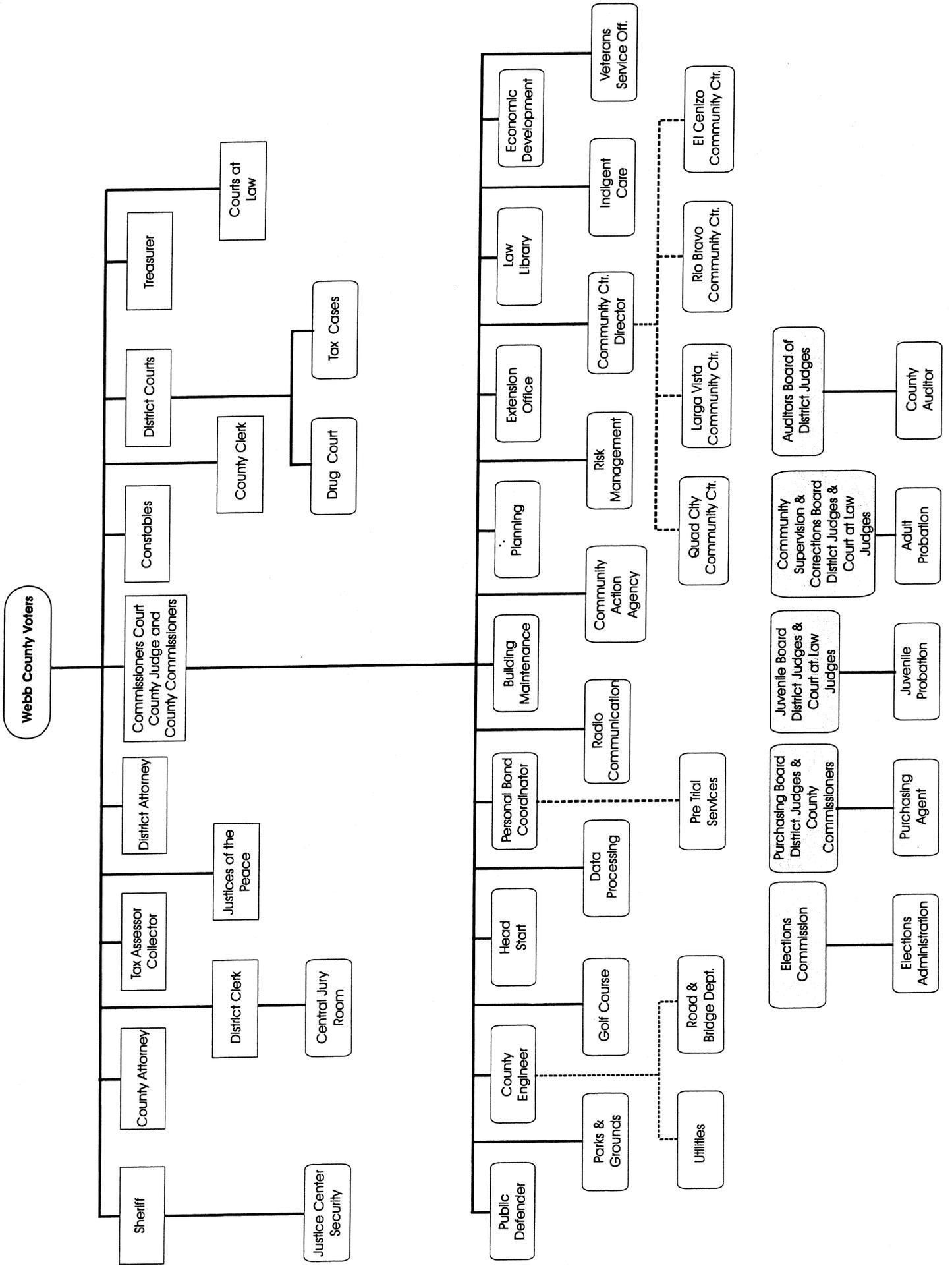
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2001

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.



William Patrick Pate
President

Jeffrey L. Essler
Executive Director



WEBB COUNTY OFFICIALS

COMMISSIONERS COURT

Martinez, Mercurio, Jr.
Vasquez, Gerardo
Gutierrez, Judith G.
Velasquez, Felix, Jr., CPA
Urdiales, Miguel J.

County Judge
Commissioner Precinct 1
Commissioner Precinct 2
Commissioner Precinct 3
Commissioner Precinct 4

COURTS

Flores, Manuel R.
Ender, Elma T. Salinas
Vasquez, Raul
Reyes, Andres
Morales, Albino "Ben"
Garza, Jesus
Liendo, Hector J.
Valdez, Daniel
Benavides, Santos
Garcia, Alfredo, Jr.
Martinez, Oscar Omar

Judge, 49Th. Judicial District
Judge, 341St. Judicial District
Judge, 111Th. Judicial District
Judge, 406Th. Judicial District
County Court At Law I Judge
County Court At Law II Judge
Justice Of The Peace Precinct 1 Place 1
Justice Of The Peace Precinct 1 Place 2
Justice Of The Peace Precinct 2
Justice Of The Peace Precinct 3
Justice Of The Peace Precinct 4

ELECTED OFFICIALS

Barrera, Patricia A.
Flores, Henry
Garza, Juan
Gutierrez, Manuel
Flores, Jorge
Hinojosa, Raul
Juarez, Agustin M. "Tino"
Munoz, Annette
Ramirez, J. Homero
Reyes, Ruben
Rubio, Jose M., Jr.

Assessor-Collector Of Taxes
County Clerk
Sheriff
District Clerk
Acting Treasurer
Constable Precinct 1
Constable Precinct 4
Constable Precinct 3
County Attorney
Constable Precinct 2
District Attorney

APPOINTED OFFICIALS

Beckelhymer, John D.
Cantu, Jesus Eligio
Cavazos, Gerardo
Cuellar-Castillo, Rosa M.
Elizondo, Raul R.
Flores, Leo
Garcia, Guillermo
Garcia, Pedro
Gonzales, George L.
Gonzalez, Humberto
Gutierrez, Jose R., Jr.
Mares, Cynthia
Marinez, Javier
Meza, Roberto
Mojica, Melissa L
Montemayor, Francisco J.
Oliveros, Aliza
Pease, Elizabeth M.
Puente, Juanita
Ramirez, Eloy, Jr.
Rodriguez, Tomas, Jr., P.E.
Smith-Gomez, Matilda
Tiffen, Rhonda
Vargas, Juan
Villarreal, Carlos R.

Elections Administrator
Veteran Service Officer
Public Safety Communications Engineer
Law Librarian
Building Maintenance
Auditor
Management Information Systems - Director
Personal Bond Coordinator
County Extension Agent
Chief Of Justice Center Security
Parks & Grounds Superintendent
Community Action Agency - Director
Director of Community Centers
Chief Adult Probation Officer
Chief Juvenile Probation Officer
Public Defender
Head Start Program - Director
Public Information Officer
Risk Management & Insurance Manager
County Purchasing Agent
County Engineer
Central Welfare - Director
Planning & Physical Development
Economic Development - Director
Executive Administrator



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BAUM, MEJIA & CO., P.L.L.C.

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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 basic financial statements of Webb County, Texas, as of and for the year ended September 30, 2002, as listed in the table of contents. These basic financial statements are the responsibility of Webb County, Texas' management. Our responsibility is to express an opinion on these basic 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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of Webb County, Texas, as of September 30, 2002, and the results of its operations and the cash flows of its proprietary funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note L to the basic financial statements, Webb County, Texas adopted the provisions of Governmental Accounting Standards Board Statement Nos. 33, 34, 36, 37 and 38 and GASB Interpretation No. 6 as of October 1, 2001. This results in a change in the format and content of the basic financial statements.

In accordance with *Government Auditing Standards* and *UGCMS*, we have also issued our report dated February 21, 2003 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.

The Management's Discussion and Analysis (MD&A) and the required supplementary information other than MD&A, are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying information identified in the table of contents as combining and individual fund statements and schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements of Webb County, Texas. The accompanying schedule of expenditures of federal and state awards is also 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 information identified in the table of contents as the introductory and statistical sections is presented for purposes of additional analysis and is not a required part of the basic financial statements of Webb County, Texas. Such additional information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion thereon.

Baum, Mejia & Co., P.L.L.C.

Laredo, Texas
February 21, 2003

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, 2002.

It is designed to:

- assist the reader in focusing on significant financial issues
- provide an overview of the County's financial activity
- identify changes in the County's financial position (its ability to address the next and subsequent year challenges)
- identify any material deviations from the financial plan (the approved budget) and
- identify individual fund issues or concerns.

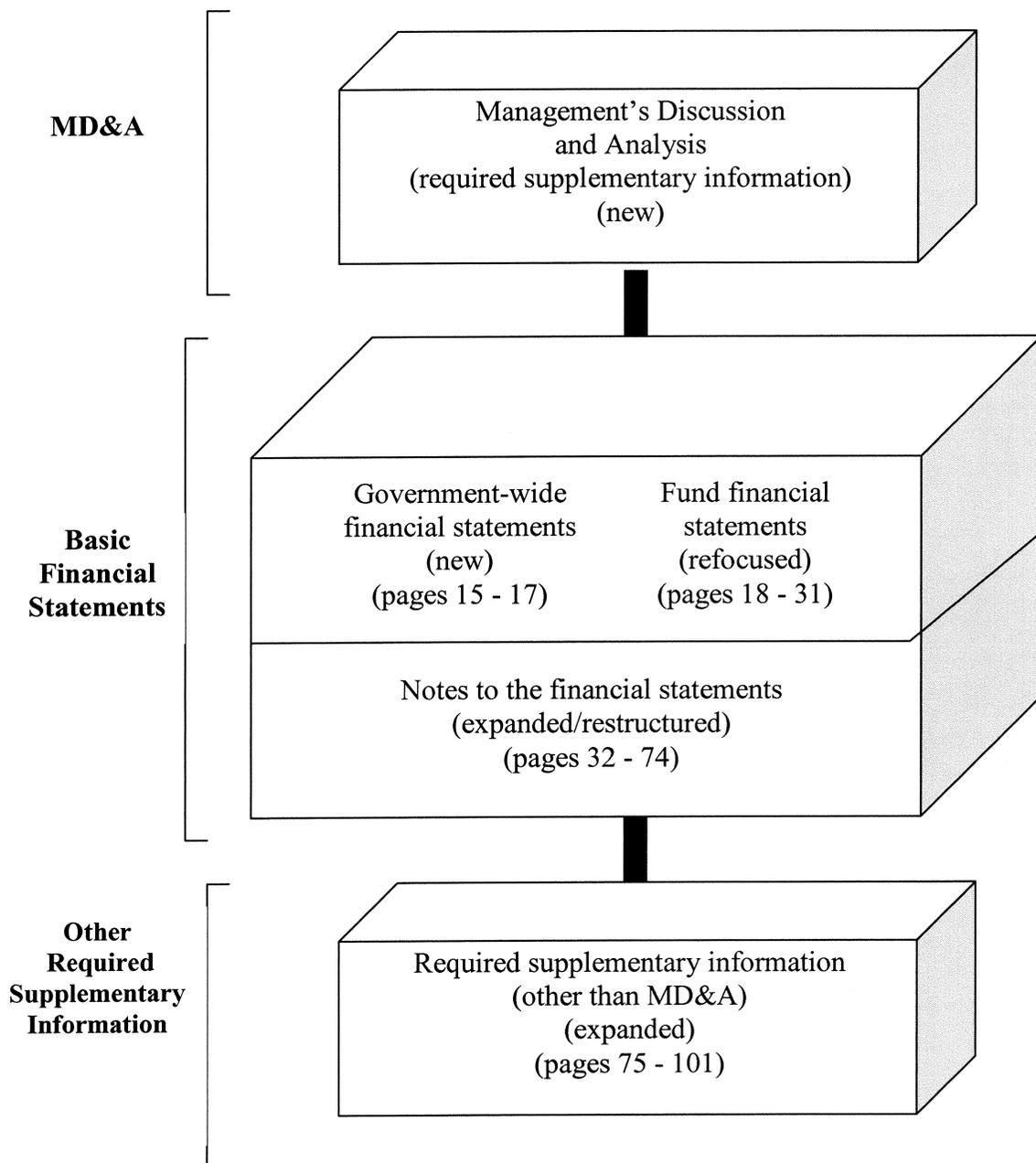
Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Transmittal Letter (beginning on page vii) and the County's financial statements (beginning on page 15).

FINANCIAL HIGHLIGHTS

- The County's combined net assets were \$71,094,391 at September 30, 2002
- The County's net assets increased by \$5,525,530 (or 8.4%) during 2002.
- The governmental net assets increased by \$5,477,554 (or 8.4%) and the business-type net assets increased by \$47,976 (or 11.4%) during 2002.
- Total general fund balance at year end was \$8,962,544 which was an increase of \$2,064,123 (or 30%) during 2002.

USING THIS ANNUAL REPORT

In light of the fact that this is a very different presentation of the County's previous general purpose financial statements, the following graphic is provided for your review.



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. Required Supplementary Information is included in addition to the basic financial statements.

The basic financial statements include the Statement of Net Assets and the Statement of Activities, on pages 15 - 17, which provide information about the activities of the County as a whole (government-wide) and present a longer-term view of the County's finances. For governmental activities, fund financial statements provide an overview of how these services were financed in the short-term as well as what remains for future spending. Fund financial statements start on page 18. Fund financial statements also report the

County's operations in more detail than the government-wide statements by providing information about the County's most significant funds.

The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information (including this analysis).

Reporting the County as a Whole: Government-wide Financial Statements

One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of this year's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's *net assets* and changes in them. One can think of the County's net assets – the difference between assets and liabilities – as one way to measure the County's financial health, or *financial position*. Over time, *increases or decreases* in the County's net assets are one indicator of whether its *financial health* is improving or deteriorating. During 2002, the net assets of the County increased by \$5.5 million.

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 are considered to be governmental activities, including general government, public safety, justice system, health and human services, infrastructure and environmental services, correction and rehabilitation, and community and economic development. Property taxes, intergovernmental revenue and charges for services finance most of these activities.
- **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 15 – 17 of this report.

Reporting the County's Most Significant Funds: Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - 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 legal responsibilities for using certain taxes, grants, and other money. The County's three categories of funds – *governmental, proprietary and fiduciary* use different accounting approaches.

Governmental Funds

Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the *modified accrual* basis of accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the County's general governmental operations and the basic services it provides.

Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. 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 126 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, Headstart Fund, Capital Projects Interest Income Funds Series 2001 and 2002 and the Juvenile Youth Village Fund***, each of which are considered to be *major funds*. Data from the other 121 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements elsewhere* in this report.

The basic governmental fund financial statements can be found on pages 18 - 25 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 enterprise funds to account for its Water Utility Fund. *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, all 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 26 - 29 of this report.

Fiduciary Funds

The County is the trustee, or *fiduciary*, for certain amounts held on behalf of others. 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 30 -31 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 32 - 74 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. Required supplementary information can be found on pages 75 - 102 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 122 - 372 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 \$71,094,391 at September 30, 2002.

[Because this is the first year of implementation of Government Accounting Standards Board Statement No. 34, which requires this new reporting model, the following tables present only current year data. In future years, when prior-year information is available, comparative analysis of government-wide data will be presented.]

Webb County's Net Assets

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
Current and other assets	\$ 63,956,690	\$ 2,386,589	\$ 66,343,279
Capital assets	90,381,629	3,026,667	93,408,296
Total assets	154,338,319	5,413,256	159,751,575
Long-term liabilities outstanding	68,431,936	4,793,105	73,225,041
Other liabilities	15,281,843	150,300	15,432,143
Total liabilities	83,713,779	4,943,405	88,657,184
Net assets:			
Invested in capital assets, net of related debt	32,855,945	355,799	33,211,744
Restricted	25,771,854	-	25,771,854
Unrestricted	11,996,741	114,052	12,110,793
	<u>\$ 70,624,540</u>	<u>\$ 469,851</u>	<u>\$ 71,094,391</u>

By far the largest portion of the County’s net assets, \$32,211,744 (47%) reflects its 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, \$25,771,854 (36%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* \$12,110,793 (17%) may be used to meet the government’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all three categories (invested in capital assets - net of related debt, restricted and unrestricted) of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

The following table demonstrates, the County's net assets increased by \$5,525,530 during the current fiscal year. Approximately two thirds of this increase is attributable to collected property taxes. Business-type activities did experience a slight shortfall in net assets before transfers; however, increases in charges for services have improved the condition overall.

**Webb County's Changes in Net Assets
For the Year Ended September 30, 2002**

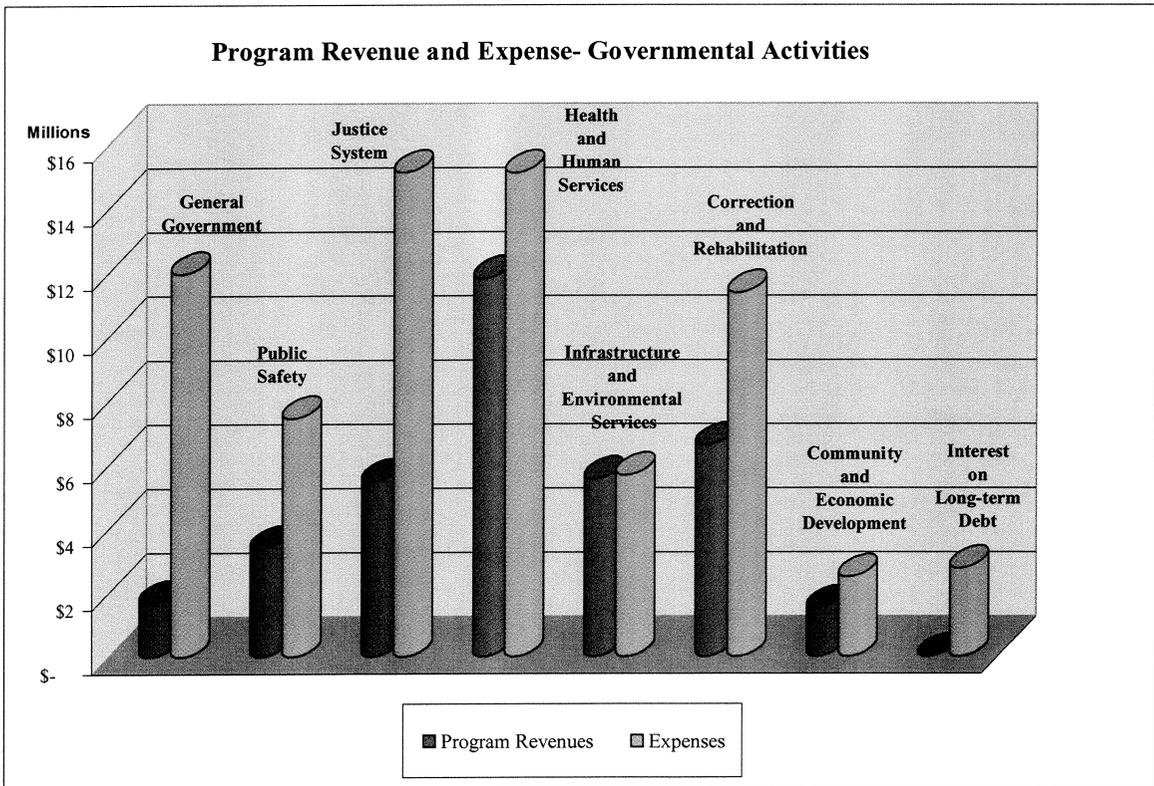
	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
REVENUES			
Program revenues:			
Charges for services	\$ 8,821,068	\$ 1,036,726	\$ 9,857,794
Operating grants and contributions	25,328,735		25,328,735
Capital grants and contributions	1,799,079		1,799,079
General revenues			
Property taxes	29,375,203		29,375,203
Other taxes	9,133,284		9,133,284
Other	2,901,016	41,215	2,942,231
Total Revenues	<u>\$ 77,358,385</u>	<u>\$ 1,077,941</u>	<u>\$ 78,436,326</u>
EXPENSES			
Program Activities			
Primary Government:			
Governmental Activities:			
General Government	\$ 11,947,403		\$ 11,947,403
Public Safety	7,438,934		7,438,934
Justice System	15,107,757		15,107,757
Health and Human Services	15,097,668		15,097,668
Infrastructure and Environmental Services	5,657,948		5,657,948
Correction and Rehabilitation	11,352,329		11,352,329
Community and Economic Development	2,476,400		2,476,400
Interest on Long-term Debt	2,747,740		2,747,740
Business-type Activities:			
Webb County Water Utility		\$ 1,084,617	1,084,617
Total Expenses	<u>\$ 71,826,179</u>	<u>\$ 1,084,617</u>	<u>\$ 72,910,796</u>
Increase (decrease) in net assets before transfers	\$ 5,532,206	\$ (6,676)	\$ 5,525,530
Transfers	(54,652)	54,652	-
Increase in net assets	<u>\$ 5,477,554</u>	<u>\$ 47,976</u>	<u>\$ 5,525,530</u>
Net assets - beginning of year	65,146,986	421,875	65,568,861
Net assets - end of year	<u>\$ 70,624,540</u>	<u>\$ 469,851</u>	<u>\$ 71,094,391</u>

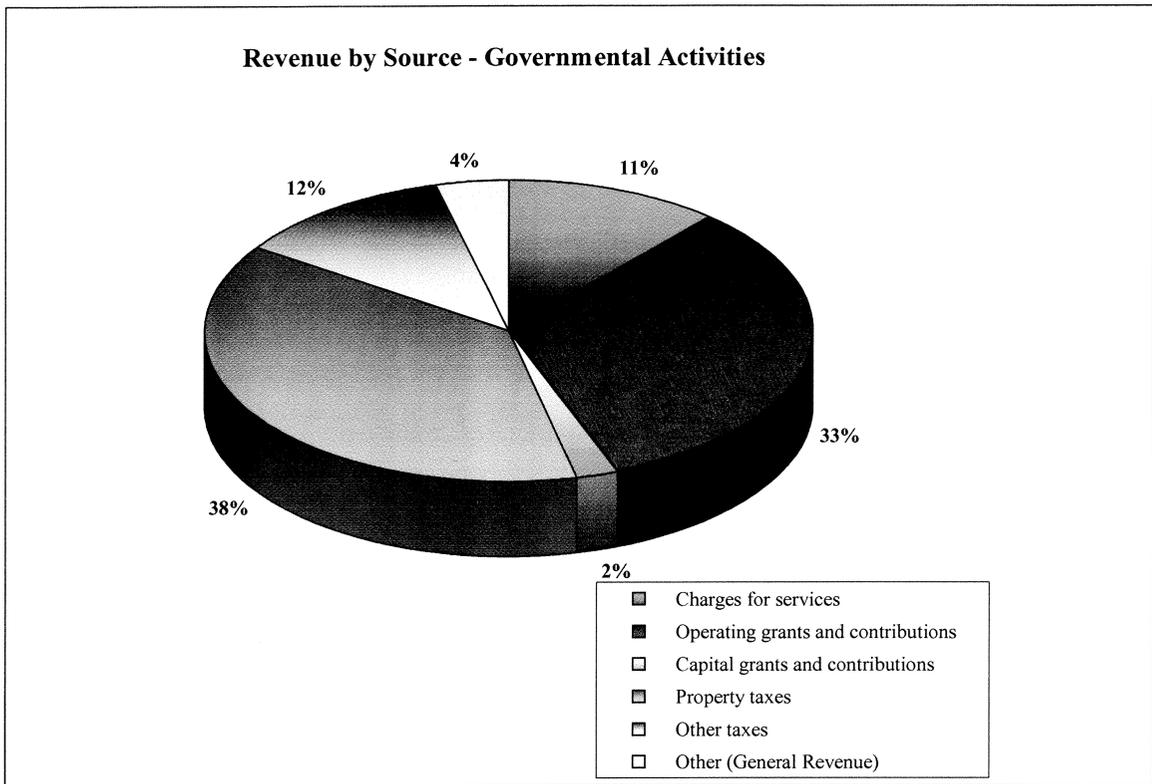
Governmental Activities

Governmental activities increased the County’s net assets by \$5,477,554, resulting in 99.1% of the growth in net assets. Key elements of this increase are as follows:

- Property taxes collected increased by approximately \$3.4 million (13.1%) from the previous fiscal year. Increase is the product of increased taxable values and residential growth.
- Operating grants and grant contributions for governmental activities increased by approximately \$1.5 million from the previous fiscal year.
- Special revenue taxes (sales and hotel/motel tax) increased by approximately \$291,000 from the previous fiscal year.
- Investment income decreased by approximately \$1 million, due to a lower return on investment.

The following charts represent the fiscal year trends for the governmental activities.



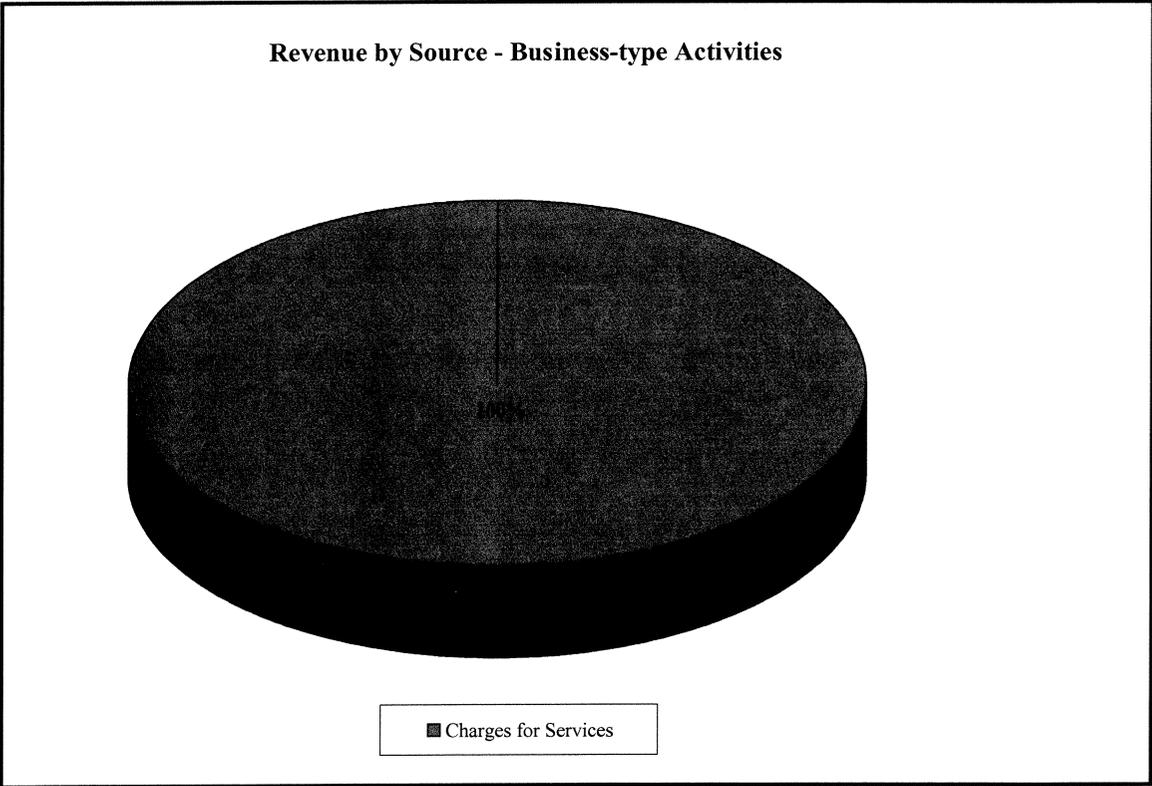
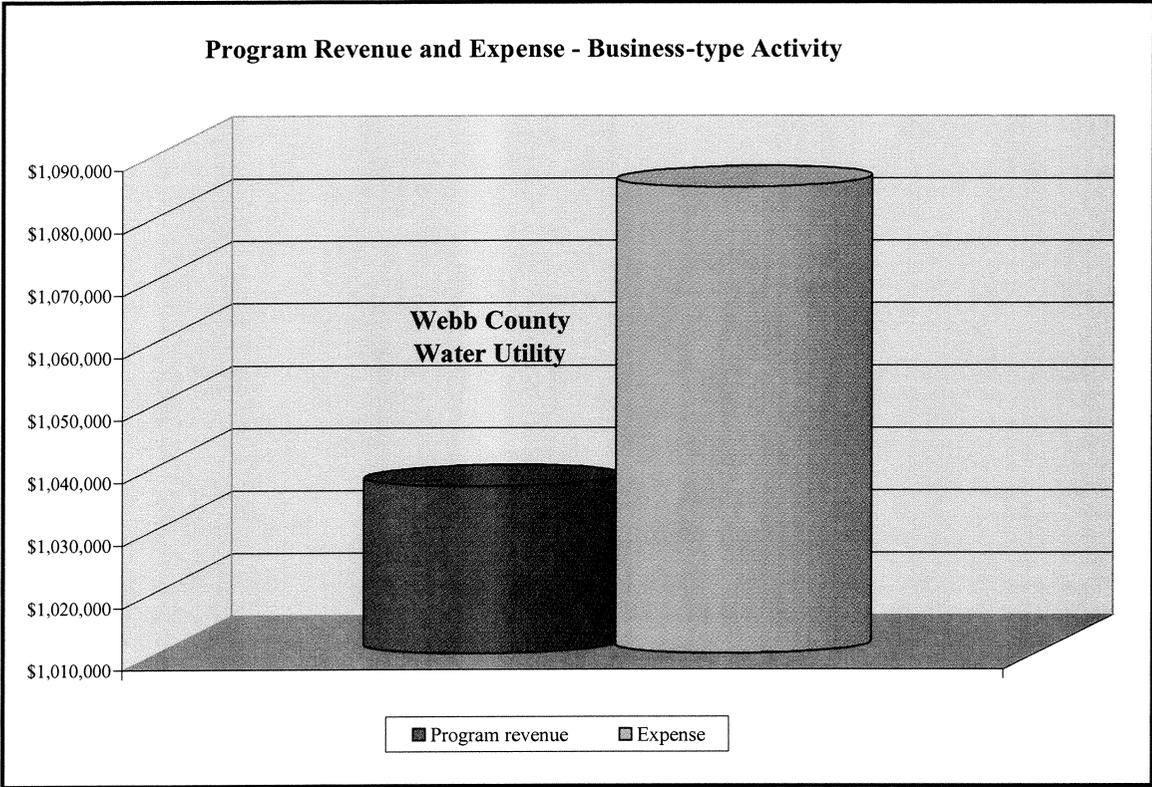


Business-type Activities

Business-type activities increased the County’s net assets by \$47,976, accounting for less than 1% of the growth in net assets for the current year. Key elements of the current year increase are as follows:

- Charges for services increased by approximately \$300,000, compared to the prior year. This is a result of increased service rates.
- Expenses increased causing a deficit of \$6,676; however, a transfer in allowed for a total increase in net assets.

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 \$35,395,548, an increase of \$10,632,342 in comparison with the prior year. This was primarily due to the \$11.3 million bond proceeds secured for the building of the Juvenile Youth Village.

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 \$8,839,902, while the total fund balance was \$8,962,544. 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 22 % of total General Fund expenditures.

The balance of the County's General Fund increased by \$2,064,123 from the previous fiscal year. This is primarily attributable to growth in property and sales taxes and intergovernmental revenues, relative to government-wide governmental activities.

The **Headstart Fund** accounts for resources received by the Department of Health and Human Services. These resources are used for student's education, nutrition, 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.

Both the **Capital Projects Interest Income Funds Series 2001 and 2002** are used to account for interest earned on the investment of bond proceeds as required by bond covenants. Interest income is available for funding corresponding capital projects, if needed. At year end they contributed a combined total of \$132,361 to the governmental fund balance.

The **Juvenile Youth Village Fund** accounts for the \$11.3 million construction project which will house a juvenile detention center and juvenile justice alternative education program. Currently, the fund balance is \$11.1 million. The decrease is attributable to expenditures associated with construction in progress.

Proprietary Funds

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

- Unrestricted net assets of the Water Utility Fund at year end totaled \$96,351.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original and final amended budgets for expenditures resulted in a 3.1% increase, (\$1.4 million increase in appropriations). Ninety percent (90%) of the increase in appropriations can be attributed to transfers from the general fund balance to individual departments to cover unexpected and incurred expenditures.

At year end, general fund revenues exceeded budget projections and expenditures were less than budget estimates. The result was a \$3.1 million positive variance.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental activities as of September 30, 2002, amounted to \$93,408,294 (net of accumulated depreciation). This investment in capital assets includes land, infrastructure, infrastructure in progress, buildings, equipment, furniture and construction in progress.

Major capital asset events during the current fiscal year included the following:

- Completion of an Administration Building at a cost of \$13 million.
- Various construction projects in progress with an estimated cost of \$560,000.
- Telephone Network System at a cost of \$456,000.
- New 13 vehicle fleet at a cost of \$242,000.

Webb County's Capital Assets
(net of depreciation)

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
Land	\$ 5,637,002	\$ 201,598	\$ 5,838,600
Infrastructure and infrastructure in progress	22,451,069	2,308,083	24,759,152
Buildings	47,593,029	217,189	47,810,218
Equipment and furniture	14,334,257	106,341	14,440,598
Construction in progress	366,270	193,456	559,726
	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 90,381,627</u>	<u>\$ 3,026,667</u>	<u>\$ 93,408,294</u>

Additional information on the County's capital assets can be found in note II C on pages 48 - 49 of this report.

Debt Administration

At the end of the current fiscal year, the County had total bond debt outstanding of \$69,636,965. The bond debt is payable from the levy of a direct ad valorem tax on all taxable property located within the County.

The County's total debt increased by \$16,454,613 (30%) from the previous fiscal year.

New borrowing during the year was \$11.3 million in limited tax improvement bonds and \$4.3 million in certificates of obligation for governmental activities. A principal payment of \$775,000 and an interest payment of \$627,588 are due February 15, 2003.

Webb County's Outstanding Debt
General Obligation

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
Certificates of obligation	\$ 36,242,043	\$ 2,762,958	\$ 39,005,001
General obligation refunding bonds	7,745,000		7,745,000
Limited tax refunding bonds	7,390,000		7,390,000
Limited tax improvement bonds	11,300,000		11,300,000
Other lending requirements	2,238,964	1,958,000	4,196,964
	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ 64,916,007</u>	<u>\$ 4,720,958</u>	<u>\$ 69,636,965</u>

The County has an "Aaa" rating for both limited tax bonds and certificates of obligation from Moody's. The County has an "AAA" rating for both limited tax bonds and certificates of obligation from both Standard & Poor's and Fitch.

Additional information on the County's long-term debt can be found in note II G on

pages 53 - 60 of this report.

ECONOMIC FACTORS

The following economic factors were known as of the printing of this report:

- Increases to Water Utility rates took effect September 1, 2002; this is part of our five year plan to meet business activity expenditures.
- Limited Tax Refunding Bonds were issued November 2002 totaling \$6,275,000, saving the County in excess of \$200,000 over the life of the refunding bonds.

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.

Webb County, Texas
Statement of Net Assets
September 30, 2002

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and Equivalents	\$ 43,862,381	\$ 3,708,313	\$ 47,570,694
Receivables	10,520,961	151,466	10,672,427
Internal Balances	1,699,199	(1,699,199)	-
Due from Other Governmental Agencies	6,781,704	-	6,781,704
Inventories	122,642	15,469	138,111
Other assets	969,803	210,540	1,180,343
Capital Assets			
Land and improvements not being depreciated	5,637,002	201,598	5,838,600
Infrastructure and infrastructure in progress	60,525,848	2,318,211	62,844,059
Buildings	64,163,667	272,908	64,436,575
Equipment and Furniture	20,331,963	378,885	20,710,848
Construction in Progress	366,270	193,456	559,726
Less: Accumulated Depreciation	(60,643,121)	(338,391)	(60,981,512)
Total Capital Assets	90,381,629	3,026,667	93,408,296
Total Assets	154,338,319	5,413,256	159,751,575
LIABILITIES			
Accounts payable and accrued expenses	13,499,747	150,300	13,650,047
Due to other governmental agencies	1,030,987	-	1,030,987
Deferred Revenues	751,109	-	751,109
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	3,263,553	63,668	3,327,221
Accrued interest	398,615	42,171	440,786
Compensated absences	1,665,085	3,258	1,668,343
Due in more than one year			
Bonds, capital leases and contracts	61,652,455	4,657,289	66,309,744
Compensated absences	47,232	26,719	73,951
Claims and judgments	1,404,996	-	1,404,996
Total liabilities	83,713,779	4,943,405	88,657,184
NET ASSETS			
Invested in capital assets, net of related debt	32,855,945	355,799	33,211,744
Restricted for:			
Capital projects	21,879,244	-	21,879,244
Debt Service	577,819	-	577,819
Other projects	3,314,791	-	3,314,791
Unrestricted	11,996,741	114,052	12,110,793
Total net assets	\$ 70,624,540	\$ 469,851	\$ 71,094,391

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

Webb County, Texas
Statement of Activities
For the Year Ended September 30, 2002

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenue</u> <u>Operating Grants and</u> <u>Contributions</u>
Primary government			
Governmental Activities			
General Government	\$ 11,947,403	\$ 1,490,934	\$ 190,861
Public Safety	7,438,934	593,028	2,777,116
Justice System	15,107,757	2,949,920	2,513,821
Health and Human Services	15,097,668	274,726	11,530,250
Infrastructure and Environmental Services	5,657,948	2,960,105	779,492
Correction and Rehabilitation	11,352,329	120,715	6,472,917
Community and Economic Development	2,476,400	431,640	1,064,278
Interest on Long-term debt	2,747,740	-	-
Total governmental activities	<u>71,826,179</u>	<u>8,821,068</u>	<u>25,328,735</u>
Business-type activities			
Webb County Water Utility	<u>1,084,617</u>	<u>1,036,726</u>	<u>-</u>
Total business-type activities	<u>1,084,617</u>	<u>1,036,726</u>	<u>-</u>
Total primary government	<u><u>72,910,796</u></u>	<u><u>9,857,794</u></u>	<u><u>25,328,735</u></u>

General revenues:

Taxes:
Property taxes, levied for general purposes
Property taxes, levied for debt service
Hotel Motel occupancy tax
Sales and miscellaneous tax
Unrestricted investment earnings
Miscellaneous
Special item - gain (loss) on sale of asset
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, 2002

<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Assets</u>		
	<u>Primary Government</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ -	\$ (10,265,608)		\$ (10,265,608)
-	(4,068,790)		(4,068,790)
-	(9,644,016)		(9,644,016)
-	(3,292,692)		(3,292,692)
1,799,079	(119,272)		(119,272)
-	(4,758,697)		(4,758,697)
-	(980,482)		(980,482)
-	(2,747,740)		(2,747,740)
<u>1,799,079</u>	<u>(35,877,297)</u>		<u>(35,877,297)</u>
-		(47,891)	(47,891)
-		(47,891)	(47,891)
<u>1,799,079</u>	<u>(35,877,297)</u>	<u>(47,891)</u>	<u>(35,925,188)</u>

24,583,580	-	24,583,580
4,791,623	-	4,791,623
382,440	-	382,440
8,750,844	-	8,750,844
780,396	41,215	821,611
2,121,128	-	2,121,128
(508)	-	(508)
<u>(54,652)</u>	<u>54,652</u>	<u>-</u>
<u>41,354,851</u>	<u>95,867</u>	<u>41,450,718</u>
5,477,554	47,976	5,525,530
65,146,986	421,875	65,568,861
<u>\$ 70,624,540</u>	<u>\$ 469,851</u>	<u>\$ 71,094,391</u>

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

	<u>General Fund</u>	<u>Headstart</u>	<u>Capital Projects Interest Income Series 2001</u>
ASSETS			
Cash and cash equivalents	\$ 147,313	\$ -	\$ 5,745,551
Taxes receivable, net	6,596,883	-	-
Due from other funds	17,058,706	186	-
Receivable from other governments	1,499,728	636,322	-
Other receivables	209,282	81	-
Inventories	122,642	-	-
Prepaid expenses	10,095	-	-
Total assets	<u>25,644,649</u>	<u>636,589</u>	<u>5,745,551</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	1,521,196	421,444	-
Due to other funds	281,679	63,351	5,610,986
Payable to other governments	470,807	-	-
Deferred revenue	6,279,483	-	-
Other accrued expenses	687,130	150,419	-
Other payables	7,441,810	1,375	-
Total liabilities	<u>16,682,105</u>	<u>636,589</u>	<u>5,610,986</u>
 Fund balances:			
Reserved for:			
Inventories	122,642	-	-
Encumbrances	-	-	-
Prepaid expenses	-	-	-
Debt service	-	-	-
Other purposes	-	-	3,082
Unreserved	8,839,902	-	131,483
Total fund balances	<u>8,962,544</u>	<u>-</u>	<u>134,565</u>
Total liabilities and fund balances	<u>\$ 25,644,649</u>	<u>\$ 636,589</u>	<u>\$ 5,745,551</u>

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

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

<u>Capital Projects Interest Income Series 2002</u>	<u>Juvenile Youth Village</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 4,205,028	\$ 11,085,355	\$ 19,756,190	\$ 40,939,437
-	-	1,536,832	8,133,715
-	-	528,347	17,587,239
-	-	3,269,881	5,405,931
-	-	50,731	260,094
-	-	-	122,642
-	-	9,967	20,062
<u>4,205,028</u>	<u>11,085,355</u>	<u>25,151,948</u>	<u>72,469,120</u>
-	-	1,118,774	3,061,414
4,204,150	-	5,403,600	15,563,766
-	-	26,040	496,847
-	-	2,217,639	8,497,122
-	-	275,866	1,113,415
-	-	897,823	8,341,008
<u>4,204,150</u>	<u>-</u>	<u>9,939,742</u>	<u>37,073,572</u>
-	-	-	122,642
-	-	-	-
-	-	481,017	481,017
-	-	17,380,684	17,383,766
878	11,085,355	(2,649,495)	17,408,123
878	11,085,355	15,212,206	35,395,548
<u>\$ 4,205,028</u>	<u>\$ 11,085,355</u>	<u>\$ 25,151,948</u>	<u>\$ 72,469,120</u>



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Webb County, Texas
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
September 30, 2002

Total fund balance, governmental funds	\$	35,395,548
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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		150,940,682
Deduct - accumulated depreciation		(60,600,850)

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		7,746,012
Accounts receivables and fines, net		2,667,298

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.

535,036

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.

Deduct - bonds payable		(64,916,008)
Add - bond issuance cost		949,739
Deduct - accrued interest on bonds payable		(398,615)
Deduct - accrued compensated absences and other long-term liabilities		(1,694,302)

Net Assets of Governmental Activities in the Statement of Net Assets	\$	70,624,540
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The accompanying notes are an integral part of these financial statements.

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

	<u>General Fund</u>	<u>Headstart Fund</u> <u>903</u>	<u>Capital Projects</u> <u>Series 2001</u> <u>Fund - 627</u>
REVENUES			
Property Taxes	\$ 23,950,102	\$ -	\$ -
Sales and miscellaneous taxes	8,844,962	-	-
Fees and fines	221,207	-	-
Intergovernmental	5,526,011	7,183,743	-
Charges for services	3,044,184	-	-
Investment earnings	253,864	-	131,483
Miscellaneous	688,459	-	-
Grant matching	-	1,937,592	-
Total revenues	<u>42,528,789</u>	<u>9,121,335</u>	<u>131,483</u>
EXPENDITURES			
Current:			
General government	10,012,345	-	-
Public safety	5,740,932	-	-
Justice system	11,897,296	-	-
Health and human services	3,924,332	8,791,334	-
Infrastructure and environmental services	133,884	-	-
Corrections and rehabilitation	7,756,010	-	-
Community and economic development	1,190,202	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay	565,814	330,000	-
Total Expenditures	<u>41,220,815</u>	<u>9,121,334</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,307,974</u>	<u>1</u>	<u>131,483</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt, net	-	-	-
Proceeds from capital leases	565,814	-	-
Transfers in	386,774	-	-
Transfers out	(197,110)	-	-
Total other financing sources and uses	<u>755,478</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM			
Proceeds from sale of equipment	671	-	-
Net change in fund balances	2,064,123	1	131,483
Fund balances - beginning	6,898,421	-	3,082
Fund balances - ending	<u>\$ 8,962,544</u>	<u>\$ 1</u>	<u>\$ 134,565</u>

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

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

<u>Series 2002</u> <u>Interest Fund -</u> <u>683</u>	<u>Juvenile Youth</u> <u>Village Fund -</u> <u>684</u>	<u>Other</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
\$ -	\$ -	\$ 5,052,783	\$ 29,002,885
-	-	382,440	9,227,402
-	-	1,543,681	1,764,888
-	-	11,517,622	24,227,376
-	-	3,441,164	6,485,348
878	3,105	342,903	732,233
-	-	1,423,247	2,111,706
-	-	957,022	2,894,614
<u>878</u>	<u>3,105</u>	<u>24,660,862</u>	<u>76,446,452</u>
-	-	1,281,508	11,293,853
-	-	1,708,196	7,449,128
-	-	3,007,923	14,905,219
-	-	2,462,411	15,178,077
-	217,750	4,047,095	4,398,729
-	-	3,475,214	11,231,224
-	-	852,648	2,042,850
-	-	-	-
-	-	2,425,692	2,425,692
-	-	2,667,246	2,667,246
-	-	9,741,046	10,636,860
<u>-</u>	<u>217,750</u>	<u>31,668,979</u>	<u>82,228,878</u>
<u>878</u>	<u>(214,645)</u>	<u>(7,008,117)</u>	<u>(5,782,426)</u>
-	11,300,000	4,300,000	15,600,000
-	-	292,795	858,609
-	-	647,344	1,034,118
<u>-</u>	<u>-</u>	<u>(891,660)</u>	<u>(1,088,770)</u>
<u>-</u>	<u>11,300,000</u>	<u>4,348,479</u>	<u>16,403,957</u>
-	-	10,140	10,811
878	11,085,355	(2,649,498)	10,632,342
-	-	17,861,701	24,763,204
<u>\$ 878</u>	<u>\$ 11,085,355</u>	<u>\$ 15,212,203</u>	<u>\$ 35,395,546</u>



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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, 2002

Net change in fund balances - total governmental funds: \$ 10,632,344

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 \$10,636,860 exceeded depreciation \$3,909,966 in the current period. 6,726,894

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. (11,319)

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. 867,222

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. (14,057,917)

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	(80,494)
Bad debt expenses	(190,735)
Changes in inventory	14,707
Compensated absences	(9,930)
Issuance cost	313,600
Issuance cost expense	(55,127)
Arbitrage rebate	(44,414)

Internal service funds are used by management to charge the costs of certain activities, such as fleet maintenance and information technology, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities. 1,372,723

Change in net assets of governmental activities \$ 5,477,554

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

Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2002

	Enterprise Fund	Internal Service
	Water Utility	Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 3,708,311	\$ 2,922,950
Investments	-	-
Accounts Receivable, net	150,728	-
Deferred charges	155,822	-
Due from other funds	122,694	531,523
Receivables from other governments	-	-
Other receivables	738	21,690
Inventories	15,469	-
Prepaid Expenses	54,718	-
Total current assets	4,208,480	3,476,163
Non-current assets:		
Capital Assets:		
Land and improvements	201,598	-
Infrastructure	1,570,584	-
Utility System	747,627	-
Construction in Progress	193,456	-
Buildings	272,908	-
Equipment and Furniture	378,885	84,068
Less Accumulated depreciation	(338,391)	(42,271)
Total non-current assets	3,026,667	41,797
Total assets	7,235,147	3,517,960

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

**Statement of Net Assets
Proprietary Funds
September 30, 2002**

	Enterprise Fund	Internal Service Funds
	Water Utility	
LIABILITIES		
Current Liabilities:		
Accounts payable	63,804	635,838
Salaries payable	10,690	6,070
Accrued interest payable	42,171	-
Due to other funds	1,839,593	838,094
Payable to other governments	-	-
Other accrued expenses	75,805	106,625
Deferred revenue	-	-
Compensated absences	29,977	18,015
Capital lease obligation	-	-
Claims and judgments	-	-
Bonds, notes and loans payable	63,668	-
Total current liabilities	2,125,708	1,604,642
Non-current liabilities:		
Compensated absences	-	-
Capital lease obligation	-	-
Claims and judgments	-	1,360,582
Bonds, notes and loans payable	4,657,289	-
Total non-current liabilities	4,657,289	1,360,582
Total liabilities	6,782,997	2,965,224
NET ASSETS		
Invested in capital assets, net of related debt	355,799	40,879
Restricted for debt service	-	-
Restricted for capital projects	-	-
Restricted for other purposes	-	-
Unrestricted	96,351	511,857
Total net assets	\$ 452,150	\$ 552,736

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the Business Activities of the Statement of Net Assets.

Total net assets per Government-Wide financial statements

Webb County, Texas
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended September 30, 2002

	Enterprise Fund	Internal Service
	Water Utility	Funds
REVENUES		
Charges for services	\$ 1,016,497	\$ 7,058,628
Miscellaneous	22,636	-
Total operating revenues	1,039,133	7,058,628
OPERATING EXPENSES		
Personal services	445,141	253,046
Contractual services	-	47,561
Utilities	98,318	-
Repairs and maintenance	59,769	-
Other supplies and expenses	155,477	3,548
Insurance claims and expenses	-	5,399,403
Depreciation	83,535	9,864
Total Operating Expenses	842,240	5,713,422
Operating income (loss)	196,893	1,345,206
NON-OPERATING REVENUES (EXPENSES)		
Interest and investment revenue	41,215	45,217
Miscellaneous revenue	(2,407)	-
Operating grants and contributions	-	-
Interest expense	(260,078)	-
Miscellaneous expenses	-	-
Total non-operating revenue (expenses)	(221,270)	45,217
Income (loss) before contributions and transfers	(24,377)	1,390,423
Capital contributions	-	-
Transfers in	54,652	531,523
Transfers out	-	(531,523)
Special item - gain (loss) on sale of land	-	-
Change in net assets	30,275	1,390,423
Total net assets - beginning, restated	421,875	(837,688)
Total net assets - ending	\$ 452,150	\$ 552,735

Change in net assets, per above

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of certain internal service funds is reported with Business Activities.

Change in Business-Type Activities in Net Assets per Government-Wide Financial Statements

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

**Webb County Water Utility
Statement of Cash Flows
Proprietary Fund
Year Ended September 30, 2002**

Business-type Activity-Enterprise Fund

Cash flows from operating activities

Receipts from customers	\$	1,009,700
Payments to employees		(423,213)
Payments to suppliers		(200,493)
Internal transactions		2,611,966
Net cash provided by operating activities		2,997,960

Cash flows from noncapital financing activities

Transfers In		54,652
Net cash provided by noncapital and related financing activities		54,652

Cash flows from capital and related financing activities

Infrastructure		(256,095)
Enterprise System Assets		(406,142)
Equipment		(3,321)
Construction in Progress		(184,185)
Short Term Notes Payable		8,000
Short Term Bonds Payable		2,301
Long Term Notes Payable		(8,000)
Long Term Bonds Payable		(55,668)
Net cash provided by capital and related financing activities		(903,110)

Cash flows from investing activities

Interest and dividends received		41,215
Net cash used by investing activities		41,215

Net increase/(decrease) in cash and cash equivalents 2,190,717

Cash and pooled investments, beginning of year 1,517,594

Cash and pooled investments, end of year \$ 3,708,311

Reconciliation of operating income to cash provided(used) by operating activities:

Operating Income	\$	196,894
Adjustments to reconcile operating income to net cash provided(used) by operating activities:		
Depreciation		83,535
Amortization		8,632
(Increase) Decrease in Receivables		(49,553)
(Increase) Decrease in Due from other funds		2,792,591
(Increase) Decrease in Other Receivables		(109)
(Increase) Decrease in Inventories		(4,609)
(Increase) Decrease in Prepaid and Other Assets		107,410
(Increase) Decrease in Deferred Charges		7,445
Increase (Decrease) in Accounts Payable		(4,720)
Increase (Decrease) in Due to Other Funds		(180,625)
Increase (Decrease) in Other Payables		37,325
Increase (Decrease) in Accrued Wages Payable		2,278
Increase (Decrease) in Accrued Interest Payable		(484)
Increase (Decrease) in Short Term compensated Absences		1,950
Total adjustments		2,801,066
Net Cash Provided by operating activities	\$	2,997,960

Noncash investing, capital, and financing activities:

Increase (Decrease) in Contributed Capital		(6,823)
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The accompanying notes are and integral part of these financial statements.

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2002

	Permanent School	Available School	Agency Funds
ASSETS			
Cash and cash equivalents	\$ 12,543,900	\$ 11,171	\$ 11,814,331
Receivables:			
Other receivables	-	720,024	-
Due from other funds	344,927	-	-
Total receivables	<u>344,927</u>	<u>720,024</u>	<u>-</u>
Total assets	<u><u>12,888,827</u></u>	<u><u>731,195</u></u>	<u><u>11,814,331</u></u>
LIABILITIES			
Accounts payable	720,024	386,268	50,983
Due to other funds	-	344,927	-
Due to other governments	-	-	2,475,219
Refunds payable and others	-	-	9,288,129
Total liabilities	<u>720,024</u>	<u>731,195</u>	<u>11,814,331</u>
NET ASSETS			
Held in trust for benefits and other purposes	<u><u>\$ 12,168,803</u></u>	<u><u>\$ -</u></u>	

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, 2002

	<u>Permanent School</u>	<u>Available School</u>
ADDITIONS		
Investment earnings:		
Interest	\$ 259,731	4
Total net investment earnings	<u>259,731</u>	<u>4</u>
Other Additions:		
Grazing lease and royalties	424,870	-
Transfers in	-	400,869
Total other additions	<u>424,870</u>	<u>400,869</u>
Total additions	<u>684,601</u>	<u>400,874</u>
DEDUCTIONS		
Education	-	400,874
Transfers out	400,869	-
Total deductions	<u>400,869</u>	<u>400,874</u>
Change in net assets	283,732	-
Net assets - beginning	11,885,071	-
Net assets - ending	<u>\$ 12,168,803</u>	<u>\$ -</u>

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

Webb County, Texas
Notes to the Basic Financial Statements
September 30, 2002

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 3,357 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 proprietary fund types in accordance with an 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."

The County's significant accounting policies are described below:

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.

Webb County, Texas
Notes to the Basic Financial Statements
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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. Additionally, 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 which 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 (based on the County as a whole) and fund financial statements. 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 major individual funds (within the fund financial statements).

Webb County, Texas
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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 category (public safety, public works, etc.) which 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 revenues (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.

Webb County, Texas
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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 (which 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 FINANAICAL 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.

Webb County, Texas
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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

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. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is 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.

Webb County, Texas
Notes to the Basic Financial Statements
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The following fund types are used by the County:

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 required 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 Headstart Program Fund, which is one of the special revenue funds is presented as a major fund. Headstart revenues are received from the U. S. Department of Health and Human Services to provide eligible participants education, nutrition, disability and medical services. Headstart revenues are also used to provide literacy services for eligible parents.

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 major funds (Interest Income Capital Projects, Series 2001 Fund and Interest Income Capital Projects, Series 2002 Fund) are where the majority of the non-special revenue capital activity is accomplished. The two major funds are used to accumulate interest income for specific projects. Other non-major specific funds are created as deemed appropriate.

PROPRIETARY FUND TYPES:

The focus of Proprietary Funds measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is the description of the Proprietary Funds of the County:

Webb County, Texas
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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.

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.

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. CASH AND CASH EQUIVALENTS AND BANK OVERDRAFT

The County has defined Cash and Cash Equivalents to include change funds, demand deposits, certificates of deposit, and money market certificates. Additionally, each fund's equity in the State investment pools is considered to be a cash equivalent since the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

Pooled Cash - The County maintains pooled cash accounts for funds not required to be segregated. Some funds incur negative cash balances which 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.

Webb County, Texas
Notes to the Basic Financial Statements
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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 by the County 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 (dirt, caliche, or paved)	15 to 40 years
Infrastructure – bridges	25 to 35 years
Infrastructure – dam	40 years
Infrastructure – water and wastewater lines and pump stations	40 years

Webb County, Texas
Notes to the Basic Financial Statements
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4. 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 which 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.

5. 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.

6. CAPITAL GRANT

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

7. 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 which 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.

Webb County, Texas
Notes to the Basic Financial Statements
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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 Funds

Unamortized Bond Issuance Costs	949,741
Prepaid Expenses	15,087
Deposits	4,975

Proprietary Funds

Unamortized Bond Issuance Costs	155,822
Prepaid Interest	54,043
Deposits	675

8. RECLASSIFICATION

Certain September 30, 2001 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2002.

II. STWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

Operating budgets for the governmental fund types are legally adopted each year for the General Fund, Special Revenues Funds, Debt Service Funds and Capital Projects Funds 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 are budgeted by grant period rather than by fiscal year.

Webb County, Texas
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As a result, the actual and budget amounts included in the Combined Statement of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual - General, Special Revenue, Debt Service Funds, and Capital Project Funds exclude amounts for those individual funds which do not have legally adopted annual budgets.

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. Public hearings are held by the Court, the governmental body of the County, regarding the proposed budgets. 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. A "Personnel General Order" by department and fund and an "Operational General Order" is 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 which 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.

Webb County, Texas
Notes to the Basic Financial Statements
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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."

All budget amounts presented in the accompanying supplementary information reflect the original budget and the final budgeted amounts (which have been adjusted for legally authorized revisions of the annual budgets during the year). The justice court technology and vertex targeted opportunities have no budgets since they were established in the current year. The County payroll clearing fund requires no budget. The election contract services fund has also has no budget as according to the election code.

	Original Adopted Budget	Final Revised Budget
Governmental:		
Major Fund:		
General Fund	42,012,189	43,367,582
Special Revenue Fund:		
Headstart Program	9,009,788	9,113,673
Capital Projects Funds:		
Interest Income, Series 2001	7,000,000	- 0 -
Interest Income, Series 2002	- 0 -	- 0 -
Juvenile Youth Village Fund	- 0 -	11,300,000
Other Governmental Funds:	95,710,047	96,846,197
Total \$	153,732,024	160,627,452

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.

Webb County, Texas
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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.

B. EXCESS EXPENDITURES OVER APPROPRIATIONS

An excess of expenditures over appropriations were incurred for the following governmental funds as of September 30, 2002:

	<u>Appropriations</u>	<u>Expenses / Expenditures</u>	<u>Excesses</u>
Special Revenues:			
Election Services Contract Fund	-0-	316,507	316,507
DEA – Narcotics Task Force Fund	209,914	220,080	10,166
CJD City of Laredo Financial Task Force Fund	185,380	191,550	6,170
CJD City of Laredo Multi-Agency Narcotics Task Force Fund	382,999	402,093	19,094
District Attorney Hot Check Fee Fund	37,069	37,879	810
Sheriff Jail Match/Patch Program Fund	11,670	12,463	793
Webb County Worker's Compensation Fund	1,004,611	1,038,415	33,804

The \$ 316,507 excesses for the election services contract fund resulted from election expenses exceeding its budget estimates. The fund balance absorbed the excess expenditures.

The \$ 10,166 excesses for Drug Enforcement Agency - Narcotics Task Force resulted from personnel cost exceeding its budget estimates. Revenues from the District Attorney's Federal Forfeiture fund were utilized to absorb the excess of expenditures over revenues.

Webb County, Texas
Notes to the Basic Financial Statements
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The \$ 6,170 excesses for Criminal Justice Division - Financial Task Force resulted from personnel cost exceeding its budget estimates. Grant revenues for the program were utilized to finish the fiscal year.

The \$ 19,094 excesses for Criminal Justice Division - Multi-Agency Task Force resulted from personnel cost exceeding its budget estimates. Grant revenues for the program were utilized to finish the fiscal year.

The \$ 810 excesses for the District Attorney Hot Check Fee fund resulted from personnel cost exceeding its budget estimates. The fund balance absorbed the expenditures over revenues.

The \$ 793 excesses for Sheriff Jail Match / Patch Program resulted from material and supplies for inmates exceeding its budget estimates. The fund balance absorbed the expenditures over revenues.

The Webb County Workers' Compensation internal service fund's exceeded the budget estimates by \$ 33,804. Claims paid exceed the budget. The fund balance absorbed the expenditures over revenues.

C. DEFICIT FUND EQUITY

The following funds had deficit fund balances at September 30, 2002:

Special Revenue Fund - Webb County CAA, Comprehensive Energy Assistance Program, the Weatherization Assistance for Low Income Persons, and the System Benefit Funds program at September 30, 2002 had an unreserved undesignated fund balance deficits of \$ 1,419, \$ 2,998, and \$ 585, respectively, which exist due to grant expenditures exceeding grant revenues. These grant operations are through December 2002 and future grant revenues are expected to eliminate the deficit.

III. DETAILED NOTES ON ALL FUNDS

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

CASH - At September 30, 2002 the carrying amount of the County's deposits (including certificates of deposits of \$ 11,360,950) was \$ 16,811,471 and the bank balance was \$ 17,638,623. Of the bank amount, 100 percent was insured or collateralized with securities held by the County's agent in the County's name.

Webb County, Texas
Notes to the Basic Financial Statements
September 30, 2002

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 Treasury of the State of Texas. There is a twenty-four hour fund availability of these funds; therefore, the Texpool's investment of \$ 49,889,178 is reported as a cash equivalent. Texpool's net assets value is 1.00072% of the County's carrying value as of September 30, 2002.

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.

Logic - Local Government Investment Cooperative is also a public fund pool for the County permanent school fund. There is twenty-four hour fund availability of these funds; therefore, the Logic's investment of \$ 3,205,869 is also reported as a cash equivalent. Logic's net assets value is 1.0003% of the County's carrying value as of September 30, 2002.

MBIA Municipal Investors Services Corporation is also a public fund pool for the County permanent school fund. There is twenty-four hour fund availability of these funds; therefore, the MBIA's investment of \$ 2,024,479 is also reported as a cash equivalent. MBIA's net asset value is 1.0000% of the County's carrying value as of September 30, 2002.

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

Financial Statements:	Primary Government	Fiduciary Funds
Cash on hand \$	9,099	
Deposits	7,648,211	9,163,260
Texpool State Investment Pool	39,913,384	9,975,794
Logic Investment Pool		3,205,869
MBIA Investment Pool		2,024,479
Total Cash and Cash Equivalents \$	47,570,694	24,369,403

Webb County, Texas
Notes to the Basic Financial Statements
September 30, 2002

Reconciliation of General Fund bank overdraft:

Per Fund Type	Negative Pooled Cash
General Fund	\$
Special Revenue Funds	2,474,652
Capital Projects Funds	12,415,532
Enterprise Fund	1,560,215
Internal Service Funds	373,845
Total Negative Cash Balances Per Fund Type	16,824,244
Less General Fund Cash & Cash Equivalents	9,725,712
General Fund Overdraft for Pool Cash	\$ 7,098,532

Included in the general fund's interfund receivable "Due From Other Funds" are \$ 16,824,244 consisting of above fund type negative pooled cash.

B. RECEIVABLES

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

	<u>Governmental Activities</u>	<u>Business Activities</u>
Receivables:		
Tax Receivable - Delinquent	\$ 9,128,540	
Probation Fees Receivable	1,352,766	
Fines Receivable	2,684,015	
Billings Receivable		150,728
Accounts Receivable	1,662,782	738
Notes Receivable	93,571	
Accrued Interest Income	1,703	
Less: Allowance for uncollectible	(4,402,416)	- 0 -
Total Receivables	\$ 10,520,961	151,466

Webb County, Texas
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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. At the end of the current fiscal year, the various components of deferred revenues and unearned revenue reported in the governmental funds were as follows:

		<u>Unavailable</u>	<u>Unearned</u>
Properties taxes receivables – General Fund	\$	6,279,483	
Properties taxes receivables – Road and Bridge Fund		309,992	
Properties taxes receivables – Debt Service Fund		1,156,538	
Grant drawdown prior to meeting all eligibility requirements			751,109
Total	\$	7,746,013	751,109

C. CAPITAL ASSETS

A summary of changes in general fixed assets during the fiscal year ended September 30, 2002 follows:

	Beginning Balance 10/01/2001	Additions	Deductions	Adjustments	Ending Balance 09/30/2002
Land and Improvements \$	4,944,166	443,124		249,712	5,637,002
Infrastructure and Infrastructure in Progress				60,525,848	60,525,848
Buildings	39,604,040	15,768,209		8,791,418	64,163,667
Improvements Other Than Buildings	6,271,360	80,212		(6,351,572)	
Furniture, Fixtures, & Equipment	22,391,662	2,937,853	43,062	(4,954,490)	20,331,963
Leasehold Improvements	17,571			(17,571)	
Construction In Progress	10,502,566	4,784,411	14,906,000	(14,707)	366,270
Total \$	83,731,365	24,013,809	14,949,062	58,228,638	151,024,750

Webb County, Texas
Notes to the Basic Financial Statements
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Depreciation expense was charged to functions / programs of the primary government as follows:

Governmental activities	Depreciation
General government	645,528
Public safety	111,296
Justice system	484,866
Health and human services	114,122
Infrastructure and environmental services	1,691,016
Corrections and rehabilitation	406,246
Community and economic development	456,892
Total	3,909,966

As of September 30, 2002, the County construction in progress projects total \$ 366,270

A summary of Proprietary Fund type fixed assets at September 30, 2002 follows:

	Enterprise Fund		Internal Service Funds	
	Webb County Water Utility	Webb County Employees' Health Benefits	Webb County Worker's Compensation Reserve	
Land and Improvements \$	201,598			
Infrastructure and Infrastructure in Progress	2,318,211			
Buildings	272,908			
Furniture, Fixtures, & Equipment	378,885	60,128		23,939
Construction in Progress	193,456			
Less Accumulated Depreciation	(338,391)	(19,196)		(23,074)
Net Fixed Assets	3,026,667	40,932		865
Depreciation \$	83,535	6,403		3,461

Webb County, Texas
Notes to the Basic Financial Statements
September 30, 2002

D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

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

	<u>Governmental Activities</u>	<u>Business Activities</u>
Accounts payable and accrued liabilities: \$		
Bank overdraft	7,120,223	
Accounts payable	3,932,631	63,804
Accrued wages	1,119,485	10,691
Other liabilities	874,134	8,753
Retainage payable	453,274	32,923
Customer deposits		34,129
Total Accounts payable and accrued Liabilities \$	13,499,747	150,300

E. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

Webb County, Texas
Notes to the Basic Financial Statements
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Individual interfund receivable and payable balances at September 30, 2002 were:

Primary Government:	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental Activities:		
Major Fund:		
General Fund	18,431,429	281,679
Special Revenue Fund:		
Headstart Program	186	63,351
Capital Projects Funds:		
Interest Income, Series 2001		5,610,986
Interest Income, Series 2002		4,204,150
Juvenile Youth Village Fund		
Other Governmental Funds:	528,344	5,403,601
Internal Service Fund	531,523	2,228,516
Business-type Activities:		
Enterprise Fund:		
Webb County Water Utility	140,394	1,839,593
Total Interfund Receivable And Payable \$	19,631,876	19,631,876

Webb County, Texas
Notes to the Basic Financial Statements
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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, 2002, interfund transfers were as follows:

	Operating <u>Transfers In</u>	Operating <u>Transfers Out</u>	Purpose
General Fund: \$	386,774	197,110	Establish Election Fund and Fund Water Utility Bond Reserve
Special Revenue Funds:			
Webb Hotel Motel Occupancy Tax Fund		58,000	Debt Service Obligation
Records Management And Preservation Fund	126,837		Fund payroll
Cty. Clerk Records Management & Preservation		126,837	Pay for payroll
Webb County Road And Bridge	10,324	226,774	Reimburse Grant Cash Match and Fund Vehicle Maint. Department
Webb County Election Administration	142,458		Establish Fund
CJAD Community Corrections	236,773		Fund Grant Operations
CJAD Day Reporting Center	21,411		Fund Grant Operations
CJAD Court Residential Treatment	27,193		Fund Grant Operations
CJAD Basic Supervision		285,591	Fund Grant Operations
CJAD Treatment Incarceration Program	214		Fund Grant Operations
District Attorney State Forfeiture Fund		16,158	Transfer Federal Forfeiture
District Attorney Federal Forfeiture Fund	16,158	7,976	Fund Overtime
DEA Narcotics Task Force Fund	7,976		Federal Forfeiture and Pay Overtime
Webb County Courthouse Security		160,000	Courthouse Security paid out of General Fund
Debt Service Fund	58,000		Hotel Motel Obligation
Capital Projects Funds:			
Texas Parks And Wildlife Rio Bravo Community Center		10,324	Refund Road & Bridge prior year grant cash match
Internal Service Fund:			
Employees' Health Benefits	531,523		Eliminate Deficit
Workers' Compensation Reserve Fund		531,523	Eliminate Deficit
Fiduciary Trust Funds:			
Available School Fund	400,869		Pay School Districts Based On Daily Per Student Attendance
Permanent School Fund		400,869	Pay School Districts From Interest Income and Royalties
Business-type activities			
Water Utility Fund	54,652		Maintain Bond Reserve
Total \$	2,021,162	2,021,162	

Webb County, Texas
Notes to the Basic Financial Statements
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F. LEASES

The County entered into a contractual lease agreement for heavy equipment for the Road and Bridge Fund. The lease 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 this capital lease, the County records capital lease expenditures and other financing sources for governmental funds equal to the capitalization amounts of the equipment in the fund which accounts for the acquiring County department. The County records the asset and the related liability for the enterprise fund.

Lease payments are reported in the Debt Service Fund for governmental funds as taxes that have been levied for that specific purpose.

G. LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended September 30, 2002. The Certificates of Obligations, Limited Tax Refunding and Combination Tax and Revenue Certificate of Obligations, and LoanSTAR Loan pertain to governmental funds. The governmental debt is retired from Debt Service Fund revenues; primarily ad valorem taxes. The TWDB Water & Sewer DFUNDII Loan and a portion of the Certificates of Obligations, series 1999 and 2000 are retired by the Webb County Water Utility self-supporting fees. The contract lease obligations and compensated absences may be retired from general fund revenues.

Webb County, Texas
Notes to the Basic Financial Statements
September 30, 2002

Long-term liabilities activity for the fiscal year ended September 30, 2002, was as follow:

Governmental Activities:	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Certificates of Obligations						
Limited Tax Refunding Bonds, Series 1993	11,280,000	8,255,000		865,000	7,390,000	905,000
Combination Tax and Revenue						
Certificates of Obligations, Series 1994	8,700,000	6,785,000		270,000	6,515,000	285,000
Certificates of Obligations, Series 1996	7,500,000	385,000		60,000	325,000	70,000
General Obligations Refunding Bonds, Series 1998	8,020,000	7,805,000		60,000	7,745,000	65,000
Certificates of Obligations, Series 1999	13,664,700	12,930,817		433,951	12,496,866	461,650
Certificates of Obligations, Series 2000	5,995,000	5,802,860		57,683	5,745,177	57,683
Certificates of Obligations, Series 2001	7,000,000	7,000,000		140,000	6,860,000	80,000
Limited Tax Improvement Bonds, Series 2002	11,300,000		11,300,000		11,300,000	390,000
Certificates of Obligations, Series 2002	4,300,000		4,300,000		4,300,000	385,000
Total Certificates of Obligations	77,759,700	48,963,676	15,600,000	1,886,634	62,677,043	2,699,333
Loans						
LoanSTAR Revolving Loan Program	1,197,256	1,097,815		127,257	970,558	127,257
Total Loans	1,197,256	1,097,815	0	127,257	970,558	127,257
Lease Purchases						
Contracts Payable	2,064,827	796,599	854,613	382,806	1,268,406	436,964
Total Lease Purchases	2,064,827	796,599	854,613	382,806	1,268,406	436,964
Arbitrage Rebate			44,414		44,414	44,414
Compensated Absences						
Compensated Absences; Webb County & CAA		1,684,372	9,929		1,694,301	1,647,070
Total Compensated Absences	0	1,684,372	9,929	0	1,694,301	1,647,070
Governmental Activity Long-term Liabilities	81,021,783	52,542,462	16,508,956	2,396,697	66,654,722	4,955,038
Business-type Activities:						
Certificates of Obligations, Series 1999	1,135,300	1,074,184		36,049	1,038,135	38,350
Certificates of Obligations, Series 2000	1,800,000	1,742,141		17,318	1,724,823	17,318
Total Certificates of Obligations	2,935,300	2,816,324	0	53,367	2,762,958	55,668
Loans						
TWDB Water & Sewer DFUNDII	1,958,000	1,958,000			1,958,000	8,000
Total Loans	1,958,000	1,958,000	0	0	1,958,000	8,000
Compensated Absences						
		28,027	1,950	0	29,977	26,716
	0	28,027	1,950	0	29,977	26,716
Business-type Activity Long-term Liabilities	4,893,300	4,802,351	1,950	53,367	4,750,935	90,384

Webb County, Texas
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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, 2002.

Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
PRIMARY GOVERNMENT:				
Governmental Activities				
Limited Tax Refunding Bonds, Series 1993 refund the County's Juvenile Justice Center CO's, Series 1987; refund the County's Limited Tax Bonds, Series 1989; cost incurred in connection with issuance of the bonds	11,280,000	7,390,000	2.50%-5.40%	1,263,210
Combination Tax & Revenues, CO's Series 1994 restoring, renovating, equipping and otherwise improving the county courthouse; construction of additions and improvements to the county golf course; construction, additions, and improvements relating to extension of county roads, including Wormster Road, McPherson Road, Del Mar Road, and the Inter Loop; purchase of machinery, materials, and equipment for authorized needs and purposes relating to the improvement of the county's detention center and juvenile detention center, including the extension of a sewer line and the erection of a security fence; construction, additions, and improvements to the county agricultural and ranching service center and road and bridge shops; purchase of equipment, materials and supplies for authorized needs and purposes relating to improvements to the county's computer and 911 systems; payment for engineering, consulting, and other professional services in connection with the acquisition of the Rio Bravo Wastewater Treatment Plant costs incurred in connection with issuance of the bonds	8,700,000	6,515,000	5.125%- 6.625%	948,703
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	325,000	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	7,745,000	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 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	12,496,866	5.00%-6.00%	1,138,663

Webb County, Texas
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<p>Certificates of Obligations, Series 2000</p> <p>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</p>	5,995,000	5,745,177	4.55%-6.00%	862,421
<p>Certificates of Obligations, Series 2001</p> <p>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 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</p>	7,000,000	6,860,000	4.55%-5.73%	860,331
<p>Limited Tax Improvement Bonds, Series 2002</p> <p>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</p>	11,300,000	11,300,000	3.00%-4.80%	850,900
<p>Certificates of Obligations, Series 2002</p> <p>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</p>	4,300,000	4,300,000	3.00%-5.03%	305,919
<p>LoanStar Loan</p> <p>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.</p>	1,197,256	970,558	4.04%	165,134
Total Governmental Activities	<u>78,956,956</u>	<u>63,647,601</u>		
 Business-Type Activities				
<p>Certificates of Obligations, Series 1999</p> <p>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</p>	1,135,300	1,038,135	5.00%-6.00%	94,591
<p>Certificates of Obligations, Series 2000</p> <p>financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds</p>	1,800,000	1,724,823	4.55%-6.00%	258,917
<p>TWDB DFUND II Loan</p> <p>financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds</p>	1,958,000	1,958,000	5.59%	207,915
Total Business-Type Activities	<u>4,893,300</u>	<u>4,720,958</u>		

Webb County, Texas
Notes to the Basic Financial Statements
September 30, 2002

Governmental Activities:

Fiscal Year	Certificates of Obligations, Total for all Series			LoanSTAR Loan			Contract Payable (Lease Obligation)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2003	2,699,333	3,005,628	5,704,961	127,257	37,877	165,134	438,196	55,764	493,960
2004	2,612,413	2,875,275	5,487,688	133,055	32,079	165,134	340,411	35,093	375,504
2005	2,791,646	2,738,463	5,530,109	138,512	26,622	165,134	127,352	22,476	149,828
2006	2,972,800	2,590,416	5,563,216	144,193	20,941	165,134	63,493	17,005	80,498
2007	3,155,108	2,433,763	5,588,871	150,107	15,027	165,134	43,812	13,979	57,791
2008	3,365,107	2,268,231	5,633,338	156,264	8,870	165,134	46,058	11,733	57,791
2009	3,572,798	2,090,508	5,663,306	121,170	2,680	123,850	48,419	9,372	57,791
2010	3,729,688	1,912,587	5,642,275				50,901	6,890	57,791
2011	3,915,848	1,735,032	5,650,880				53,510	4,281	57,791
2012	4,044,002	1,551,403	5,595,405				56,254	1,537	57,791
2013	4,218,999	1,361,354	5,580,353						
2014	4,417,466	1,159,095	5,576,561						
2015	4,421,314	951,798	5,373,112						
2016	2,660,541	783,336	3,443,877						
2017	2,795,161	648,080	3,443,241						
2018	2,947,478	502,516	3,449,994						
2019	3,104,029	346,623	3,450,652						
2020	2,453,312	203,044	2,656,356						
2021	1,675,000	97,915	1,772,915						
2022	1,125,000	28,125	1,153,125						
Total Debt	62,677,043	29,283,192	91,960,235	970,558	144,096	1,114,654	1,268,406	178,130	1,446,536

Business-Type Activities:

Fiscal Year	Certificates of Obligations, Total for all Series			TWDB DFUNDII Loan		
	Principal	Interest	Total	Principal	Interest	Total
2003	55,668	148,995	204,663	8,000	107,905	115,905
2004	67,589	145,564	213,153	20,000	107,265	127,265
2005	78,354	141,545	219,899	30,000	106,093	136,093
2006	92,200	136,869	229,069	40,000	104,410	144,410
2007	109,894	131,356	241,250	50,000	102,203	152,203
2008	124,894	124,987	249,881	70,000	99,198	169,198
2009	142,204	117,777	259,981	90,000	95,113	185,113
2010	215,312	108,482	323,794	100,000	90,170	190,170
2011	224,153	97,221	321,374	110,000	84,603	194,603
2012	105,998	88,660	194,658	120,000	78,390	198,390
2013	131,002	82,459	213,461	130,000	71,545	201,545
2014	142,535	75,241	217,776	140,000	64,085	204,085
2015	163,688	67,056	230,744	150,000	56,000	206,000
2016	194,459	57,350	251,809	160,000	47,280	207,280
2017	209,839	46,340	256,179	170,000	37,915	207,915
2018	222,516	34,216	256,732	180,000	27,895	207,895
2019	230,972	21,130	252,102	190,000	17,210	207,210
2020	251,681	7,236	258,917	200,000	5,850	205,850
2021						
2022						
Total Debt	2,762,958	1,632,484	4,395,442	1,958,000	1,303,128	3,261,128

Webb County, Texas
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Governmental Activities:

Fiscal Year	Limited Tax Refunding Bonds, Series 1993			Combination Tax & Revenues, CO's Series 1994			Certificates of Obligations, Series 1996		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2003	905,000	356,695	1,261,695	285,000	349,889	634,889	70,000	21,170	91,170
2004	945,000	311,823	1,256,823	305,000	330,346	635,346	75,000	15,878	90,878
2005	995,000	263,795	1,258,795	320,000	309,643	629,643	85,000	10,038	95,038
2006	1,045,000	212,273	1,257,273	340,000	288,928	628,928	95,000	3,468	98,468
2007	1,105,000	156,895	1,261,895	350,000	269,406	619,406			
2008	1,165,000	97,293	1,262,293	370,000	250,056	620,056			
2009	1,230,000	33,210	1,263,210	390,000	229,388	619,388			
2010				740,000	198,313	938,313			
2011				785,000	156,375	941,375			
2012				830,000	113,519	943,519			
2013				875,000	69,828	944,828			
2014				925,000	23,703	948,703			
2015									
2016									
2017									
2018									
2019									
2020									
2021									
2022									
Total	7,390,000	1,431,984	8,821,984	6,515,000	2,589,393	9,104,393	325,000	50,553	375,553

Fiscal Year	General Obligation Refunding Bonds, Series 1998			Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2003	65,000	332,378	397,378	461,650	671,658	1,133,308	57,683	310,435	368,117
2004	70,000	329,643	399,643	493,966	642,990	1,136,955	88,447	306,942	395,389
2005	70,000	326,755	396,755	526,281	612,382	1,138,663	115,365	302,022	417,387
2006	75,000	323,728	398,728	553,980	579,974	1,133,954	153,820	295,417	449,237
2007	175,000	318,478	493,478	586,296	545,766	1,132,062	203,812	286,515	490,326
2008	185,000	310,918	495,918	613,995	509,757	1,123,752	246,112	275,267	521,379
2009	190,000	303,043	493,043	641,694	472,488	1,114,181	296,104	261,563	557,667
2010	905,000	280,048	1,185,048	674,009	436,788	1,110,797	530,679	240,480	771,159
2011	945,000	241,198	1,186,198	710,941	401,809	1,112,750	549,907	212,650	762,557
2012	985,000	200,421	1,185,421	747,873	364,422	1,112,295	146,129	194,480	340,609
2013	1,025,000	157,453	1,182,453	784,805	324,759	1,109,564	219,194	184,799	403,993
2014	1,065,000	111,985	1,176,985	826,354	282,663	1,109,016	246,112	172,407	418,519
2015	1,990,000	44,278	2,034,278	872,519	237,849	1,110,368	303,795	157,545	461,340
2016				923,300	190,260	1,113,560	392,241	138,382	530,623
2017				969,465	139,859	1,109,324	430,696	115,653	546,349
2018				1,024,863	86,255	1,111,118	457,615	90,081	547,695
2019				1,084,878	29,292	1,114,169	469,151	62,278	531,429
2020							838,319	24,102	862,421
2021									
2022									
Total	7,745,000	3,280,321	11,025,321	12,496,866	6,528,970	19,025,836	5,745,177	3,631,019	9,376,196

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Fiscal Year	Certificates of Obligations, Series 2001			Limited Tax Improvement Bonds, Series 2002			Certificates of Obligations, Series 2002		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2003	80,000	335,815	415,815	390,000	459,525	849,525	385,000	168,063	553,063
2004	90,000	329,865	419,865	400,000	447,675	847,675	145,000	160,113	305,113
2005	115,000	322,690	437,690	415,000	435,450	850,450	150,000	155,688	305,688
2006	130,000	314,115	444,115	425,000	421,788	846,788	155,000	150,725	305,725
2007	135,000	304,840	439,840	440,000	406,650	846,650	160,000	145,213	305,213
2008	160,000	294,515	454,515	460,000	390,900	850,900	165,000	139,525	304,525
2009	180,000	282,615	462,615	475,000	374,538	849,538	170,000	133,663	303,663
2010	215,000	272,015	487,015	490,000	357,405	847,405	175,000	127,538	302,538
2011	230,000	263,058	493,058	510,000	339,023	849,023	185,000	120,919	305,919
2012	615,000	245,331	860,331	530,000	319,390	849,390	190,000	113,840	303,840
2013	570,000	219,865	789,865	550,000	298,320	848,320	195,000	106,330	301,330
2014	575,000	194,674	769,674	575,000	275,461	850,461	205,000	98,202	303,202
2015	440,000	171,870	611,870	600,000	250,851	850,851	215,000	89,405	304,405
2016	495,000	150,351	645,351	625,000	224,429	849,429	225,000	79,914	304,914
2017	510,000	126,730	636,730	650,000	196,133	846,133	235,000	69,705	304,705
2018	535,000	101,644	636,644	685,000	165,753	850,753	245,000	58,783	303,783
2019	580,000	74,460	654,460	715,000	133,374	848,374	255,000	47,219	302,219
2020	595,000	45,375	640,375	750,000	98,750	848,750	270,000	34,810	304,810
2021	610,000	15,250	625,250	785,000	61,125	846,125	280,000	21,540	301,540
2022				830,000	20,750	850,750	295,000	7,375	302,375
Total	6,860,000	4,065,078	10,925,078	11,300,000	5,677,290	16,977,290	4,300,000	2,028,570	6,328,570

Fiscal Year	LoanSTAR Loan		
	Principal	Interest	Total
2003	127,257	37,877	165,134
2004	133,055	32,079	165,134
2005	138,512	26,622	165,134
2006	144,193	20,941	165,134
2007	150,107	15,027	165,134
2008	156,264	8,870	165,134
2009	121,170	2,680	123,850
2010			
2011			
2012			
2013			
2014			
2015			
2016			
2017			
2018			
2019			
2020			
2021			
2022			
Total	970,558	144,096	1,114,654

Webb County, Texas
Notes to the Basic Financial Statements
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Business-Type Activities:

Fiscal Year	Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000			TWDB DFUNDII Loan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2003	38,350	55,796	94,146	17,318	93,199	110,517	8,000	107,905	115,905
2004	41,035	53,414	94,449	26,554	92,150	118,704	20,000	107,265	127,265
2005	43,719	50,872	94,591	34,635	90,673	125,308	30,000	106,093	136,093
2006	46,020	48,179	94,199	46,180	88,690	134,870	40,000	104,410	144,410
2007	48,705	45,338	94,042	61,189	86,018	147,206	50,000	102,203	152,203
2008	51,006	42,346	93,352	73,888	82,641	156,529	70,000	99,198	169,198
2009	53,307	39,250	92,557	88,897	78,527	167,423	90,000	95,113	185,113
2010	55,991	36,285	92,276	159,321	72,197	231,518	100,000	90,170	190,170
2011	59,059	33,379	92,438	165,094	63,842	228,936	110,000	84,603	194,603
2012	62,127	30,273	92,400	43,871	58,387	102,258	120,000	78,390	198,390
2013	65,195	26,978	92,173	65,807	55,481	121,287	130,000	71,545	201,545
2014	68,647	23,481	92,128	73,888	51,760	125,648	140,000	64,085	204,085
2015	72,482	19,758	92,240	91,206	47,298	138,504	150,000	56,000	206,000
2016	76,700	15,805	92,505	117,759	41,545	159,304	160,000	47,280	207,280
2017	80,535	11,618	92,153	129,304	34,722	164,026	170,000	37,915	207,915
2018	85,137	7,165	92,302	137,386	27,044	164,430	180,000	27,895	207,895
2019	90,123	2,433	92,556	140,849	18,697	159,546	190,000	17,210	207,210
2020				251,681	7,236	258,917	200,000	5,850	205,850
2021									
2022									
Total	1,038,135	542,372	1,580,506	1,724,823	1,090,108	2,814,931	1,958,000	1,303,128	3,261,128

Total Net Present Value of the Road and Bridge fund's capital lease obligations is \$ 1,268,406. Available in debt service is \$ 577,819 for general long term debt.

H. BONDS DEFEASED - PRIOR YEAR DEFEASANCE OF DEBT

During 1993, the County defeased \$ 595,000 of its Certificates of Obligation, Series 1987 maturing in the years 1997 through 1999 and \$ 9,280,000 of its Limited Tax Bonds, Series 1989A maturing in the years 2000 through 2009 bonds and issued \$ 11,280,000 Limited Tax Refunding Bond, Series 1993 by placing the refunding proceeds in an irrevocable trusts with an escrow agents to provide for all future debt service payments on the refunded bonds. Series 1987 was payoff as of September 30, 1999.

As of September 30, 2002, the \$ 8,625,000 outstanding bonds, series 1989A are considered defeased. The next schedule bond payment is in 2009 for \$ 8,625,000.

During 1998 the County defeased \$ 7,030,000 of its Certificate of Obligations, Series 1996 maturing in the years 2007 through 2015 bonds series and issued \$8,020,000 General Obligation Refunding Bonds, Series 1998 by also placing the refunding proceeds in an irrevocable trusts with an escrow agents to provide for all future debt service payments on the refunded bonds.

Webb County, Texas
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As of September 30, 2002, the \$ 7,030,000 outstanding bonds, series 1996 are considered defeased. The next schedule bond payment is in 2007 for \$ 100,000.

As a result, the refund bonds are considered to be defeased and the liability for those bonds has been removed from the County's general long-term debt.

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

As of September 30, 2002 the outstanding balance of the 1997 Certificates are \$ 1,455,000.

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.

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

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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 whom 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. As of September 30, 2002 the outstanding balance of the 1997A Certificates are \$ 21,360,000.

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.

Webb County, Texas
Notes to the Basic Financial Statements
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J. SEGMENT INFORMATION - ENTERPRISE FUND

The County maintains at the end of the fiscal year one enterprise fund. The Webb County Water Utility started its operations on August 1, 1994 and is located in the community of Rio Bravo, Texas. The plant was purchased from Rio Bravo Water Company, Inc. with grant funds. The State of Texas authorized the County to administer this water utility operation.

<u>Enterprise Fund</u>	
Webb County Water Utility Fund <u>Oct. 1, 2001 Through Sept. 30, 2002</u>	
Charges and Fees	\$ 1,039,133
Depreciation and amortization	92,167
Operating Income (Loss)	196,893
Operating Transfers In (out)	54,652
Net Income (Loss)	(24,377)
Current Year Capital Contributions	- 0 -
Property, Plant & Equipment Additions (Retirements)	3,321
Infrastructure Additions (Retirements)	1,570,584
Reductions - Capital Grant Depreciation	(6,823)
Net Working Capital	2,082,772
Total Assets	7,235,147
Bonds and Other Long Term Debt	4,657,289
Total Equity	\$ 452,150

IV. 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.

Webb County, Texas
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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 2001 was \$ 6,514,365,725 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 2001, and designation of tax rates are as follows for fiscal 2002:

	Taxable Value	Tax Rate Per \$100 of Taxable Value
General Fund:	6,514,364,725	0.365948
Debt Service Fund:	6,514,364,725	0.075708
Special Revenue Fund for Maintenance of Road and Bridges	6,447,838,574	0.003567
Total Tax Rate		0.445223

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 \$.363664 and \$.141113 respectively, per \$100 valuation and could levy approximately \$ 24,979,238 and \$ 8,864,027 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.

Webb County, Texas
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B. DEBT LIMIT

The County is subject to certain statutes of the Texas Constitution which 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, 2002, the statutory limit of the County was approximately \$ 1,666,724,778 providing a legal debt margin of \$ 1,604,457,808.

C. COMPENSATED ABSENCES

County employees earn vacation in varying amounts which are based on years of service. Upon separation from county employment, employees will be paid for any unused vacation up to a maximum of twenty-two days. Vacation costs are budgeted annually for amounts expected to be paid. Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as expenditure and a fund liability of the governmental fund that will pay it. Other accruals for compensated absences are recorded as general long-term obligations and in the proprietary funds.

Accrued compensated absences increased (decreased) approximately \$ 24,189 for Webb County, \$ (14,259) for CAA, \$ 6,843 for the internal service funds, \$ 1,950 for the enterprise fund during 2002 to \$ 1,565,044, \$ 129,257 \$ 18,015 and \$ 29,977 respectively.

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 state-wide 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 517 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 78768-2034.

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 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

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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 5.79% for the months of the accounting year in 2001, and 5.75% for the months of the accounting year in 2002.

The contribution rate payable by the employee members for calendar year 2002 is the rate of 5% 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 2002 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 \$ 2,061,148.

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, 1999 and December 31, 2000, the basis for determining the contribution rates for calendar years 2000 and 2001. The December 31, 2001 actuarial valuation is the most recent valuation.

Webb County, Texas
Notes to the Basic Financial Statements
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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. The plan is administered by Public Employees Benefit Services Corporation (PEBSCO).

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.

Webb County, Texas
Notes to the Basic Financial Statements
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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, 2002, the claims liability of \$ 521,815 and \$ 114,023 are reported in the internal service funds. Changes in the respective funds claims liability amount for 1992 through 2002 fiscal years were:

<u>Webb County Employees' Health Benefits Fund</u>				
	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1992	126,597	1,667,187	(1,657,697)	136,087
1993	136,087	2,177,776	(1,998,112)	315,751
1994	315,751	1,537,976	(1,682,784)	170,943
1995	170,943	2,223,483	(1,825,237)	569,189
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

Webb County, Texas
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<u>Webb County Workers' Compensation Reserve Fund</u>				
	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1992	- 0 -	199,318	(167,563)	31,755
1993	31,755	578,383	(465,781)	144,357
1994	144,357	405,395	(448,694)	101,058
1995	101,058	288,955	(307,402)	82,611
1996	82,611	721,747	(291,099)	513,259
1997	513,259	488,936	(488,936)	418,496
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)	114,023

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:

<u>Webb County Employees' Health Benefits Fund</u>				
	Beginning of Fiscal Year Liability	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

Webb County, Texas
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<u>Webb County Workers' Compensation Reserve Fund</u>				
	Beginning of Fiscal Year Liability	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 -	417,209
2001	417,209	258,272	- 0 -	729,481
2002	729,481	15,409	- 0 -	744,890

In addition to the mentioned claims liability, if the County would cancel its health insurance policy it would be liable for \$ 1,318,371. This included \$82,318 in estimated administration fees and \$ 1,236,053 in runoff medical, prescriptions and dental claims. This event is not considered probable; and therefore, is not accrued in the internal service fund.

G. COMMITMENTS AND CONTINGENCIES

The County has several purchase commitments outstanding at September 30, 2002. These commitments are as follows:

General Fund	\$	131,116
Special Revenue Funds		405,410
Capital Projects Funds		<u>145,242</u>
Total	\$	681,768

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.

Webb County, Texas
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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. Should 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.

An estimated liability for arbitrage rebate for the certificate of obligation, series 1999 was included in long term claims and judgments for \$ 44,414 in additions to the internal service liabilities.

H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCE

<u>Program or Source</u>	<u>CFDA Number</u>	<u>Total Grant or Entitlement</u>
U.S. Department of Transportation		
Pass Through Grant Texas Department of Highways and Public Transportation		<u>5,000</u>
State and Community Highway Safety - Step Wave	20.600	5,000

State and Community Highway Safety - Step Wave

The purpose of this grant is to pay for patrol personnel overtime during the holidays for the grant period October 1, 2001 through September 30, 2002. The grant revenue earned through the fiscal year was \$4,800.

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.

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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.

J. CHANGES IN CONTRIBUTED CAPITAL

The Webb County Water Utility was established on August 1, 1994. The plant was acquired through the Texas Department of Housing and Community Affairs grant from the Rio Bravo Water Company, Inc.

The Webb County Employees' Health Benefits Fund was established on October 1, 1989. The fund accounts for the major medical and dental expenses.

The following changes occurred in the proprietary funds' contributed capital for depreciation during the fiscal year ended September 30, 2002:

	Enterprise Fund	Internal Service Fund
	Webb County Water Utility Fund	Webb County Employees' Health Benefits Fund
Balance at October 1, 2001	\$ 497,921	17,473
Contributing Sources:		
Capital Projects Funds		29,691
Reductions:		
Re-establish Liability for Certificates of Obligation, Series 1999	(135,300)	
Deprecation on Capital Grant	(6,822)	(6,285)
Balance at September 30, 2002	\$ 355,799	40,879

Webb County, Texas
Notes to the Basic Financial Statements
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K. PRIOR PERIOD ADJUSTMENTS

The special revenue funds were adjusted \$ (8,116), capital project funds (6,679,746) and 6,679,746, debt service fund \$ 28,588 and the Water Utility Fund enterprise fund for \$ (28,588) for prior period adjustments respectively as of October 1, 2001.

The special revenue funds Child Welfare Unit Fund was adjusted for \$ 3,580. The Child Welfare Unit adoption bank account was not originally established in fund.

The special revenue fund Texas Water Development Board Colonia Assistance and Management Program System (CAMPS) was adjusted for \$ (11,696) for payroll and travel costs from prior years not charged to grant.

The following capital projects funds were adjusted for prior period adjustments as of October 1, 2001 for the capital projects bonds series 2001. These capital projects funds were originally established in one fund with eight departments. Subsequently, each project was established with its own fund for reporting purposes.

Webb County Capital Project Funds	
County Morgue Fund	\$ 1,471,071
Villa Antigua Project Fund	1,285,867
County Parks Development Fund	1,471,071
County Building Renovation Fund	490,357
AS/400 Computer Fund	294,215
Road Highway Acquisition Fund	196,094
Capital Outlay, Series 2001 Fund	490,357
International Bridge Fund	980,714
Certificates of Obligation, Series 2001 Fund	(6,679,746)
Net Change in Capital Projects, Series 2001	- 0 -

The debt service fund was adjusted for \$ 28,588 for principle and interest due from the Webb County Water Utility for the Certificate of Obligations, series 1999 and 2000.

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The Webb County Utility Fund was adjusted for \$ (28,588) for principle and interest due to the debt service fund for the Certificates of Obligations, series 1999 and 2000.

L. NEW ACCOUNTING PRONOUNCEMENTS

For fiscal year 2002, the County has implemented GASB No. 33, “*Accounting and Financial Reporting for Non-Exchange Transactions*,” GASB No. 34, “*Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*,” GASB Statement No. 36, “*Recipient Reporting for Certain Shared Non-Exchange Revenues*,” GASB Statement No. 37, “*Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments: Omnibus*,” and GASB Interpretation No. 6, “*Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*.”

As restatement of prior financial statements is not practical, the cumulative effect of applying these statements is reported as a restatement of beginning fund balance or fund net assets for 2002. The total effect was an addition of \$ 10,032,569 to governmental fund balances at September 30, 2001 to arrive at beginning governmental activities net assets at October 1, 2001.

M. SUBSEQUENT EVENT

On November 21, 2002, the County issued \$ 6,275,000 Limited Tax Refunding Bonds, Series 2002. These bonds were used to defeased \$ 6,485,000 of the Limited Tax Refunding Bonds, Series 1993. The Series 1993 were originality used to refund the Juvenile Justice Center Certificates of Obligation, Series 1987 and the Limited Tax Bonds, Series 1989. The refunded 1989 Series is the only portion outstanding for the Series 1993. A principle balance of the Series 1993 \$ 905,000 remained and is due February 15, 2003 plus the semi annual interest payment. The Limited Tax Refunding Bonds, Series 2002 resulted in an economic gain of \$ 280,227 and net present value saving to the County of \$ 267,814. The Series 2002 is also scheduled to start payments in February 15, 2003.

Refunding Escrow Agent		
Limited Tax Refunding Bonds, Series 2002	\$	6,275,000
Less Issuance Cost		(138,077)
Net Series 2002 Bond Proceeds		6,136,923
Plus Premium		430,011
Debt Service Cash Contribution		89,327
Less Accrued Interest to Debt Service Fund		(3,772)
Total Deposit with Refunding Escrow Agent	\$	6,652,488

Webb County, Texas
Budget and Actual (with Variances)
General Fund
For the year ended September 30, 2002

	<u>Budgeted Amounts</u>		<u>Actual Amounts,</u> <u>Budgetary Basis</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property Taxes	\$ 23,954,100	\$ 23,868,027	\$ 23,949,362	\$ 81,335
Sales and miscellaneous taxes	8,535,000	8,535,000	8,844,962	309,962
Fees and fines	266,625	266,625	221,207	(45,418)
Intergovernmental	5,285,568	5,285,568	5,508,908	223,340
Charges for services	2,662,287	2,662,287	3,043,010	380,723
Investment earnings	431,064	431,064	253,864	(177,200)
Miscellaneous	511,704	511,704	707,476	195,772
Total revenues	<u>41,646,348</u>	<u>41,560,275</u>	<u>42,528,789</u>	<u>968,514</u>
EXPENDITURES				
Current:				
General government	10,714,866	10,879,614	10,012,345	867,269
Public safety	6,036,798	5,959,323	5,740,932	218,391
Justice system	12,148,740	12,286,234	11,897,296	388,938
Health and human services	3,456,156	3,937,089	3,924,332	12,757
Infrastructure and environmental services	137,064	137,064	133,884	3,180
Corrections and rehabilitation	8,199,111	8,282,988	7,756,010	526,978
Community and economic development	1,319,454	1,317,754	1,190,202	127,552
Capital Outlay	-	567,516	565,814	1,702
Total Expenditures	<u>42,012,189</u>	<u>43,367,582</u>	<u>41,220,815</u>	<u>2,146,767</u>
Excess (deficiency) of revenues over expenditures	<u>(365,841)</u>	<u>(1,807,307)</u>	<u>1,307,974</u>	<u>3,115,281</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	565,816	565,814	2
Transfers in	386,774	386,774	386,774	-
Transfers out	(21,617)	(21,617)	(197,110)	175,493
Total other financing sources and uses	<u>365,157</u>	<u>930,973</u>	<u>755,478</u>	<u>175,495</u>
SPECIAL ITEM				
Proceeds from sale capital assets	5,000	5,000	671	(4,329)
Net change in fund balances	<u>4,316</u>	<u>(871,334)</u>	<u>2,064,123</u>	<u>3,286,447</u>
Fund balances - beginning			6,775,779	
Fund balances - ending	<u>\$ 4,316</u>	<u>\$ (871,334)</u>	<u>\$ 8,839,902</u>	<u>\$ 3,286,447</u>

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

Webb County, Texas
Schedule of Revenues
Budget to Actual
General Fund
For Year Ended September 30, 2002

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
REVENUES				
Property Taxes:				
Ad Valorem - Current	\$ 22,077,475	22,077,475	21,793,905	(283,570)
Ad Valorem - Delinquent	1,151,125	1,065,052	1,455,711	390,659
Penalty And Interest	725,500	725,500	699,746	(25,754)
Total Property Taxes	<u>23,954,100</u>	<u>23,868,027</u>	<u>23,949,362</u>	<u>81,335</u>
Sales And Miscellaneous Taxes:				
Mixed Drink Taxes	185,000	185,000	215,271	30,271
Sales And Use	8,300,000	8,300,000	8,580,930	280,930
Bingo Tax	50,000	50,000	48,761	(1,239)
Total Sales And Miscellaneous Taxes	<u>8,535,000</u>	<u>8,535,000</u>	<u>8,844,962</u>	<u>309,962</u>
Fees And Fines:				
Non-Traffic Fines:				
Basic Supervision	50,000	50,000	62,905	12,905
Justice Of The Peace, Precinct 1, Place 1	57,100	57,100	22,120	(34,980)
Justice Of The Peace, Precinct 1, Place 2	24,500	24,500	23,426	(1,074)
Justice Of The Peace, Precinct 2	82,000	82,000	84,526	2,526
Justice Of The Peace, Precinct 3	1,600	1,600	1,005	(595)
Justice Of The Peace, Precinct 4	9,925	9,925	10,046	121
Bond Forfeitures:				
County Clerk	1,500	1,500	4,465	2,965
District Clerk	40,000	40,000	12,714	(27,286)
Total Fees And Fines	<u>266,625</u>	<u>266,625</u>	<u>221,207</u>	<u>(45,418)</u>
Intergovernmental Revenues:				
Federal Prisoners-Jail	4,019,850	3,974,850	3,924,665	(50,185)
SRO-LISD	484,293	484,293	470,425	(13,868)
State Criminal Alien Assistance Program	450,000	495,000	786,910	291,910
State Comptroller Administrative Fee	75,000	75,000	99,501	24,501
Prisoners Revenue-Juveniles	10,000	10,000	29,136	19,136
Judicial State Fund	87,000	87,000	64,892	(22,108)
Salary Supplement County Prosecution Administration of Justice	25,425	25,425	25,425	1,044
Indigent Health Care Relief	134,000	134,000	45,012	(88,988)
County Attorney's Salary Reimbursement			61,898	61,898
Total Intergovernmental Revenues	<u>5,285,568</u>	<u>5,285,568</u>	<u>5,508,908</u>	<u>223,340</u>
Charges for Services:				
Tax Assessor/Collector	672,000	672,000	819,821	147,821
Treasurer	2,000	2,000	505	(1,495)
County Clerk	434,020	434,020	446,190	12,170
District Clerk	561,212	561,212	694,105	132,893
Personal Recognizance Bond	60,000	60,000	49,062	(10,938)
Sheriff	54,000	54,000	53,339	(661)
Constable Precinct 1	4,000	4,000	6,833	2,833
Constable Precinct 2				
Constable Precinct 4	5,000	5,000	922	(4,078)
Juvenile Probation	6,000	6,000	4,062	(1,938)
Basic Supervision	89,000	89,000	97,945	8,945
Justice Of The Peace, Precinct 1, Place 1	74,700	74,700	58,355	(16,345)
Justice Of The Peace, Precinct 1, Place 2	25,450	25,450	44,972	19,522
Justice Of The Peace, Precinct 2	94,860	94,860	105,182	10,322
Justice Of The Peace, Precinct 3	18,200	18,200	24,450	6,250
Justice Of The Peace, Precinct 4	90,795	90,795	160,324	69,529
Public Defender	70,000	70,000	45,303	(24,697)
Green Fees And Golf Course Commissions	401,050	401,050	431,640	30,590
Total Charges for Services	<u>2,662,287</u>	<u>2,662,287</u>	<u>3,043,010</u>	<u>380,723</u>

continued

**Webb County, Texas
Schedule of Revenues
Budget to Actual
General Fund
For Year Ended September 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Budget	Budget		
REVENUES				
Investment Earnings	431,064	431,064	253,864	(177,200)
Total Investment Earnings	<u>431,064</u>	<u>431,064</u>	<u>253,864</u>	<u>(177,200)</u>
Miscellaneous Revenue:				
Rents	25,000	25,000	34,000	9,000
Rent - CRTC	12,000	12,000		(12,000)
Court Center Fiscal Fee	17,500	17,500	18,147	647
Refunds	2,500	2,500	56,849	54,349
Payment in Lieu of Taxes	150	150	740	590
Telephone Commissions	203,500	203,500	252,263	48,763
Sale Of Equipment				
Sale Of Fire Equipment				
Law Library Attorney Receipts				
Administrative Fee, CCA				
Administrative Fee, HHS	155,000	155,000	155,000	
Administrative Fee, Rural Transportation	45,118	45,118	45,118	
Administrative Fee, Water Utility	25,000	25,000	25,000	
Administrative Fee, CAA			21,822	21,822
Note Proceeds	9,936	9,936	9,936	
Insurance Proceeds Recovery			49,495	49,495
Other	16,000	16,000	39,106	23,106
Total Miscellaneous Revenue	<u>511,704</u>	<u>511,704</u>	<u>707,476</u>	<u>195,772</u>
TOTAL REVENUES	<u>\$ 41,646,348</u>	<u>41,560,275</u>	<u>42,528,789</u>	<u>968,514</u>

The accompanying notes are an integral part of these financial statements

Concluded

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
GENERAL GOVERNMENT:				
Commissioners Court				
Wages And Fringe Benefits	\$ 399,259	401,259	413,531	(12,272)
Administrative Travel	15,000	15,000	12,036	2,964
Office Supplies				
Postage	300	300	203	97
Advertising	300	300	150	150
Dues And Memberships	28,919	28,919	20,879	8,040
Equipment Rental	600	600	527	73
Professional Services	3,000	3,000		3,000
Access Cable Broadcasting	6,000	6,000	5,483	517
Materials And Supplies	28,700	28,700	13,728	14,972
Repairs And Maintenance Equipment	2,640	2,640	294	2,346
Total Commissioners Court	484,718	486,718	466,831	19,887
Radio Communications				
Wages And Fringe Benefits	108,697	108,697	103,539	5,158
Administrative Travel	1,200	1,200		1,200
Office Supplies	550	550	529	21
Postage	75	75	7	68
Dues And Memberships	175	175	153	22
Training And Education	800	800		800
Fuel And Lubricants	950	950	748	202
Materials And Supplies	450	450	431	19
Minor Apparatus And Tools	825	825	818	7
Repairs And Maintenance Vehicles	1,200	1,200	68	1,132
Total Radio Communications	114,922	114,922	106,293	8,629
Risk Management And Insurance				
Wages And Fringe Benefits				
Administrative Travel	5,000	5,000	4,817	183
Local Mileage	400	400	158	242
Postage	3,500	3,500	1,961	1,539
Dues And Memberships	750	750	680	70
Books And Subscriptions	500	500	68	432
Training And Education	2,170	2,170	1,580	590
Equipment Rental	300	1,300	786	514
Property Casualty Liability	584,000	583,000	370,222	212,778
Justice Center Flood Loss			(2,953)	2,953
Justice Center 2nd Loss			56,523	(56,523)
Justice Center 3rd Flood			75,869	(75,869)
Materials And Supplies	7,000	7,000	5,032	1,968
Repairs And Maintenance Equipment	6,240	6,240	5,584	656
Claims Paid - Property	225,000	225,000	184,527	40,473
Total Risk Management And Insurance	834,860	834,860	704,854	130,006
Vehicle Maintenance				
Wages And Fringe Benefits	350,899	350,899	324,309	26,590
Administrative Travel	190	190		190
Uniforms	4,000	4,000	532	3,468
Fuel And Lubricants	8,500	8,500	1,935	6,565
Materials And Supplies	3,500	3,500	2,208	1,292
Repairs And Maintenance Equipment	22,500	22,500	15,374	7,126
Total Vehicle Maintenance	389,589	389,589	344,358	45,231

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
GENERAL GOVERNMENT:				
General Operations				
Bank Charges		10,865	10,860	5
Telephone		2,036	2,036	
Telephone / Maintenance	225,000	271,084	271,084	
Cellular Phones	32,000	38,473	38,473	
New Equipment / Service	5,000	85	85	
Space Rental	21,000	63,400	63,400	
Central Stores				
Auditing And Accounting	45,000	23,700	23,700	
Professional Services	275,000	315,251	315,251	
Utilities	413,000	390,554	390,554	
Fuel And Lubricants	6,000	4,974	4,974	
Fuel And Lubricants Fire	2,000			
Fuel And Lubricants Ambulance	2,000			
Repairs & Maintenance Buildings	143,000	149,962	149,962	
Repairs And Maintenance Equipment	30,000	30,783	30,783	
Repairs And Maintenance Vehicles	5,000	2,997	2,998	(1)
Repairs And Maintenance FireTruck	2,000			
Repairs And Maintenance Ambulance	2,000			
Janitorial Supplies				
IDEO Work Study	40,000	13,199	13,199	
Capital Outlay		455,752	455,750	2
Total General Operations	1,248,000	1,773,115	1,773,109	6
Third Party Contracts				
Sacred Heart Children's Home	5,000	5,000	5,000	
Ruthe B. Cowl	90,000	90,000	90,000	
S.C.A.N. Matching	5,000	5,000	5,000	
American Red Cross	7,500	7,500	7,500	
Boys's & Girls' Club Laredo	25,000	25,000	25,000	
Mi Laredo	5,000	5,000		5,000
Industrial Development Board	95,000	95,000	95,000	
STDC (Elderly Nutrition Program)	45,000	45,000	45,000	
Crime Stoppers	2,000	2,000	2,000	
Lifeline	5,000	5,000		5,000
Laredo Regional Food Bank	5,000	5,000	5,000	
Webb Co Soil & Conservation DS	4,000	4,000	4,000	
Bethany House	3,000	3,000	3,000	
Laredo Webb Co. Food Bank	5,000	5,000	5,000	
American G.I. Forum	1,000	1,000	1,000	
Children's International	50,000	50,000	50,000	
Litracy Volunteer of America	1,500	1,500	1,500	
Central Welfare Board	4,000	4,000	4,000	
Laredo Veterans Coalition	50,000	50,000	50,000	
Total Third Party Contracts	408,000	408,000	398,000	10,000
Grant Matching				
Rural Transportation 980	48,000	48,000	48,000	
Meals On Wheels Fund 952	40,000	40,000	40,000	
Social Services Fund 902	30,000	28,918	23,924	4,994
Elderly Nutrition	80,000	80,000	54,537	25,463
C.S.B.G. Fund 920	161,000	161,000	129,317	31,683
Initiative Against Violence	14,500	13,800	13,615	185

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
GENERAL GOVERNMENT:				
Grant Matching-Continued				
Laredo Auto Theft Task	44,778	44,778	40,725	4,053
Domestic Violence Counsel	45,000	42,000	40,688	1,312
Women's Legal Advocate	17,500	14,800	14,268	532
Narcotics Task Force DEA	17,000	64,961	64,961	
Women's Advocate Fund 294	11,000	10,200	9,917	283
Laredo Financial Task Force 295	9,213	9,213	8,957	256
CJD Texas Narcotics Control Fund 297	64,332	64,332	2,816	61,516
TWDB Facility Plan	25,000	25,000		25,000
Code Enforcement Officer Fund 643				
Welfare to Work-Fund 42		1,082	1,081	1
State Aid #TJPC-A-99-24	109,005	98,418	97,415	1,003
Purchase Juvenile Service	6,418	5,418	5,195	223
Juvenile Accountability	26,906	26,906	25,854	1,052
Anti-Truancy BootCamp	4,228	4,228	3,540	688
New Choices Fund 302				
Progressive Sanctions TJPC-k	20,661	31,248	31,248	
New Progressive. Sanctions TJPC-O	10,740	10,740	9,563	1,177
JJAEP Resource Officer				
COPS Universal Hiring	62,000	73,700	73,593	107
Access & Visitation Grant	5,000	4,200	4,131	69
Operation Co-Operation	10,000			
Police Activity League	28,500	23,500	21,417	2,083
Local Law Enforcement Block Grant	15,000	10,000	7,377	2,623
Texas Transportation Step Wave	1,500	1,500		1,500
Total Grant Matching	<u>907,281</u>	<u>937,942</u>	<u>772,139</u>	<u>165,803</u>
County Judge's Office				
Wages And Fringe Benefits	374,713	400,843	400,843	
Administrative Travel	30,000	28,870	18,507	10,363
Local Mileage	100	100		100
Office Supplies				
Postage	2,000	2,000	1,947	53
Advertising	500	500	445	55
Books And Subscriptions	1,250	1,250	569	681
Training And Education	5,000	5,000	1,067	3,933
Professional Services	5,000	5,000		5,000
Materials And Supplies	19,000	19,000	11,876	7,124
Repairs And Maintenance Equipment	2,940	2,940	2,248	692
Total County Judge's Office	<u>440,503</u>	<u>465,503</u>	<u>437,502</u>	<u>28,001</u>
Management Information Systems				
Wages And Fringe Benefits	400,335	400,335	380,384	19,951
Local Mileage	1,000	35	34	1
Office Supplies	1,000	1,000	1,000	
Postage	400	65	63	2
Dues And Memberships	400	200	200	
Books And Subscriptions	500	574	574	
Training And Education	15,000	11,933	11,933	
Materials And Supplies	3,300	9,418	9,417	1
Minor Apparatus And Tools		8,089	8,089	
Repairs And Maintenance Equipment	329,350	357,860	357,771	89

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
GENERAL GOVERNMENT:				
Management Information Systems-Continued				
Capital Outlay		19,975	19,975	
Total Management Information Systems	751,285	809,484	789,440	20,044
Public Information Office				
Wages And Fringe Benefits	58,999	59,210	59,209	1
Administrative Travel	1,000	900	890	10
Postage	300	20	20	
Books And Subscriptions	2,500	2,672	2,671	1
Materials And Supplies	1,000	997	664	333
Total Public Information Office	63,799	63,799	63,454	345
County Treasurer's Office				
Wages And Fringe Benefits	455,349	455,349	409,313	46,036
Administrative Travel	2,000	1,922	1,549	373
Local Mileage	100	100		100
Office Supplies				
Postage	3,500	3,500	3,486	14
Dues And Memberships	300	300	245	55
Books And Subscriptions	350	350		350
Training And Education	2,000	1,979	710	1,269
Equipment Rental	4,000	2,021	2,021	
Professional Services / Development	4,000	2,000		2,000
Fuel And Lubricants	1,000	1,000	358	642
Materials And Supplies	11,000	15,000	14,271	729
Repairs And Maintenance Equipment		78	77	1
Repairs And Maintenance Equipment	1,000	1,000	667	333
Total County Treasurer's Office	484,599	484,599	432,697	51,902
County Auditor's Office				
Wages And Fringe Benefits	903,630	903,630	864,531	39,099
Administrative Travel	6,000	6,000	5,760	240
Local Mileage	2,000	1,133	275	858
Office Supplies				
Postage	800	800	618	182
Dues And Memberships	2,500	2,500	1,635	865
Books And Subscriptions	1,700	1,769	1,769	
Training And Education	12,000	11,606	11,042	564
Materials And Supplies	15,000	14,506	14,410	96
Minor Apparatus And Tools		494	494	
Repairs And Maintenance Equipment	10,000	11,192	11,192	
Total County Auditor's Office	953,630	953,630	911,726	41,904
Purchasing Agent's Office				
Wages And Fringe Benefits	330,627	330,770	330,770	
Administrative Travel	7,500	7,500	5,152	2,348
Office Supplies				
Postage	3,200	3,200	1,579	1,621
Advertising	26,000	10,855	5,297	5,558
Advertising Purchasing		4,958	4,957	1
Advertising Employment		1	4,822	(4,821)
Advertising Legal Notice		23,541	16,858	6,683
Advertising Grant Notice			736	(736)
Training And Education	2,500			

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
GENERAL GOVERNMENT:				
Purchasing Agent's Office-Continued				
Central Stores	10,000	13,984	13,627	357
Professional Services / Development	15,000	370		370
Fuel And Lubricants	1,500	1,500	437	1,063
Materials And Supplies	7,800	8,299	7,717	582
Repairs And Maintenance Equipment	8,300	7,450	3,969	3,481
Repair And Maintenance Vehicles	2,000	2,000	72	1,928
Total Purchasing Agent's Office	414,427	414,428	395,993	18,435
Tax Assessor-Collector's Office				
Wages And Fringe Benefits	1,353,175	1,353,175	1,253,628	99,547
Administrative Travel	6,700	4,873	2,088	2,785
Local Mileage	100	100		100
Office Supplies				
Postage	40,000	40,014	40,013	1
Advertising	1,500	1,500	916	584
Dues And Memberships	300	300	195	105
Tax Assessor-Collector's Office				
Appraisal District Participation Cost	417,178	417,178	412,496	4,682
Books And Subscriptions	1,500	1,813	1,813	
Training And Education	6,590	3,590	819	2,771
Equipment Rental	8,056	7,056	3,187	3,869
Professional Services	17,140	13,140	6,245	6,895
Uniforms	600	600	393	207
Fuel And Lubricants	1,500	1,500	332	1,168
Materials And Supplies	34,500	45,500	40,552	4,948
Minor Apparatus And Tools	500	500	208	292
Repairs And Maintenance Equipment	20,367	18,867	17,034	1,833
Repairs And Maintenance Vehicles	1,500	1,500	889	611
Capital Outlay		20,049	20,049	
Total Tax Assessor-Collector's Office	1,911,206	1,931,255	1,800,857	130,398
Building Maintenance				
Wages And Fringe Benefits	985,553	985,553	806,024	179,529
Administrative Travel	2,000	1,700	1,675	25
Office Supplies	1,200	1,207	1,206	1
Training And Education	3,000	2,800	2,779	21
Equipment Rental				
Uniforms	6,000	5,935	5,540	395
Fuel And Lubricants	8,000	8,000	6,376	1,624
Materials And Supplies	2,500	2,500	1,648	852
Repairs And Maintenance Equipment	1,750	1,750	1,074	676
Repairs And Maintenance Vehicles	4,000	4,508	4,508	
Janitorial Supplies	26,000	25,550	18,960	6,590
Capital Outlay		19,975	19,975	
Total Building Maintenance	1,040,003	1,059,478	869,765	189,713
Election Administration				
Wages And Fringe Benefits	159,894	159,894	158,777	1,117
Administrative Travel	1,000			
Office Supplies				
Postage	25,000	23,198	22,023	1,175
Dues And Memberships	1,200	725		725

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
GENERAL GOVERNMENT:				
Election Administration-Continued				
Books And Subscriptions	300	300	117	183
Fuel And Lubricants	1,000	1,000	299	701
Materials And Supplies	3,000	3,500	3,349	151
Repairs And Maintenance Equipment	5,900	5,728	3,813	1,915
Repairs And Maintenance Vehcles	750	250	32	218
Election Expense	70,000	73,448	72,666	782
Total Election Administration	<u>268,044</u>	<u>268,043</u>	<u>261,076</u>	<u>6,967</u>
General Government Expenditures	10,714,866	11,395,365	10,528,094	867,271
Less Capital Outlay - All Departments		515,751	515,749	2
Total Current General Government Expenditures	<u>\$ 10,714,866</u>	<u>10,879,614</u>	<u>10,012,345</u>	<u>867,269</u>
PUBLIC SAFETY:				
Sheriff Bargaining Unit				
Wages And Fringe Benefits	3,324,163	3,182,627	3,049,638	132,989
Administrative Travel	1,000	1,000	832	168
Office Supplies	15,000	19,749	17,420	2,329
Postage	7,000	10,000	9,709	291
Books And Subscriptions	1,500	3,162	3,162	
Training And Education	9,000	14,791	14,790	1
Equipment Rental	16,000	21,037	21,036	1
Radio Tower Lease	3,000	3,000	2,100	900
Uniforms	15,000	11,582	1,258	10,324
Fuel And Lubricants	84,000	84,000	74,238	9,762
Materials And Supplies	15,000	15,000	14,845	155
Repairs And Maint.Equipme	20,000	31,963	31,962	1
Repairs And Maintenance Vehcle	75,000	97,133	97,095	38
Stray Animal Account	1,000	1,000	981	19
Total Baraining Unit	<u>3,586,663</u>	<u>3,496,044</u>	<u>3,339,066</u>	<u>156,978</u>
Sheriff Non Bargaining				
Wages And Fringe Benefits	382,997	382,997	374,052	8,945
Total Sheriff Non Bargaining	<u>382,997</u>	<u>382,997</u>	<u>374,052</u>	<u>8,945</u>
School Resource Officer				
Wages And Fringe Benefits	484,293	491,035	490,636	399
Total School Resource Officer	<u>484,293</u>	<u>491,035</u>	<u>490,636</u>	<u>399</u>
Sheriff, Mirando Sub-Station				
Wages And Fringe Benefits	204,817	204,817	204,084	733
Total Sheriff, Mirando Sub-Station	<u>204,817</u>	<u>204,817</u>	<u>204,084</u>	<u>733</u>
Constable Precinct 1				
Wages And Fringe Benefits	472,340	483,606	478,748	4,858
Administrative Travel	2,800	2,782	2,782	
Office Supplies				
Postage	200	357	357	
Dues And Memberships	350	210	210	
Books And Subscriptions	275	250	251	(1)
Training And Education	2,000	2,200	2,200	
Equipment Rental	1,800	1,464	1,464	
Uniforms	6,250	5,073	5,073	
Fuel And Lubricants	10,800	9,236	9,236	

Continued

WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
PUBLIC SAFETY:				
Constable Precinct 1-Continued				
Materials And Supplies	5,000	3,275	3,275	
Repairs And Maint Equipment	2,000	973	972	1
Repairs And Maintenance Vehicle	7,800	8,591	8,592	(1)
Total Constable Precinct 1	511,615	518,017	513,160	4,857
Constable Precinct 3				
Wages And Fringe Benefits	17,615	17,615	17,401	214
Office Supplies				
Telephone	600	600	409	191
Dues And Memberships	50	50		50
Training And Education	1,000	1,000	(36)	1,036
Equipment Rental	400	400	11	389
Uniforms	300	300		300
Fuel And Lubricants	2,000	2,000	1,691	309
Materials And Supplies	200	200	194	6
Repairs And Maintenance Vehicle	2,000	2,000	794	1,206
Total Constable Precinct 3	24,165	24,165	20,464	3,701
Constable Precinct 4				
Wages And Fringe Benefits	194,335	194,335	190,021	4,314
Administrative Travel	2,000			
Office Supplies				
Postage	500	485	485	
Dues And Memberships	500	15	15	
Training And Education	2,000	1,888	1,471	417
Equipment Rental	1,000	1,000	626	374
Uniforms	3,000	6,200	5,948	252
Fuel And Lubricants	6,000	5,500	4,732	768
Materials And Supplies	3,000	3,000	2,988	12
Repairs And Maintenance Equipment		112	210	(98)
Repairs And Maintenance Vehicle	7,000	6,800	6,627	173
Total Constable Precinct 4	219,335	219,335	213,123	6,212
Constable Precinct 2				
Wages And Fringe Benefits	180,991	181,306	177,359	3,947
Office Supplies				
Postage	500	185	60	125
Dues And Memberships	300	300		300
Training And Education	2,000	1,600	1,551	49
Equipment Rental	720	720	123	597
Uniforms	1,500	1,900	1,853	47
Fuel And Lubricants	4,000	4,000	3,142	858
Materials And Supplies	1,000	1,000	967	33
Repairs And Maintenance Equipment	2,000	2,000		2,000
Repairs And Maintenance Vehicle	5,000	5,000	877	4,123
Capital Outlay		15,548	15,548	
Total Constable Precinct 2	198,011	213,559	201,480	12,079
Justice Center Security				
Wages And Fringe Benefits	389,402	386,602	366,729	19,873
Administrative Travel	4,000	4,000	3,263	737
Equipment Rental	2,000	2,000	1,246	754
Professional Services	20,000	24,959	24,959	
Uniforms	5,000	2,841	2,040	801

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
PUBLIC SAFETY:				
Justice Center Security-Continued				
Fuel And Lubricants	1,500	1,500	449	1,051
Materials And Supplies	1,000	1,000	987	13
Repairs And Maintenance Vehcile	2,000	2,000	742	1,258
Total Justice Center Security	<u>424,902</u>	<u>424,902.00</u>	<u>400,415</u>	<u>24,487</u>
Public Safety Expenditures	6,036,798	5,974,871	5,756,480	218,391
Less Capital Outlay		15,548	15,548	
Total Current Public Safety Expenditures	<u>6,036,798</u>	<u>5,959,323</u>	<u>5,740,932</u>	<u>218,391</u>
JUSTICE SYSTEM:				
49th District Judge's Office				
Wages And Fringe Benefits	295,302	295,302	295,296	6
Administrative Travel	3,000	3,000	1,812	1,188
Office Supplies				
Postage	1,000	1,000	709	291
Books And Subscriptions	3,100	3,100	2,685	415
Training And Education	3,000	3,000		3,000
Materials And Supplies	4,000	4,000	3,462	538
Repairs And Maintenance Equipment	6,390	6,390	1,976	4,414
Total 49th District Judge's Office	<u>315,792</u>	<u>315,792</u>	<u>305,940</u>	<u>9,852</u>
111th District Judge's Office				
Wages And Fringe Benefits	334,221	334,221	332,564	1,657
Administrative Travel	3,000	3,000	3,000	
Office Supplies				
Postage	800	800	411	389
Dues And Memberships	500	500	150	350
Books And Subscriptions	5,000	5,000		5,000
Training And Education	3,000	3,000	2,736	264
Materials And Supplies	5,000	5,000	3,172	1,828
Minor Apparatus And Tools		1,500	1,379	121
Repairs And Maintenance Equipment	5,300	3,800	2,173	1,627
Total 111th District Judge's Office	<u>356,821</u>	<u>356,821</u>	<u>345,585</u>	<u>11,236</u>
341st District Judge's Office				
Wages And Fringe Benefits	301,692	301,692	300,716	976
Administrative Travel	3,000	2,888	986	1,902
Office Supplies				
Postage	1,000	1,049	1,048	1
Books And Subscriptions	2,500	3,329	3,329	
Training And Education	3,000	2,234	2,185	49
Materials And Supplies	4,750	4,750	4,147	603
Repairs And Maintenance Equipment	6,000	6,000	2,426	3,574
Total 341st District Judge's Office	<u>321,942</u>	<u>321,942</u>	<u>314,837</u>	<u>7,105</u>
406th District Court				
Wages And Fringe Benefits	279,451	279,451	265,011	14,440
Administrative Travel	3,000	3,000	525	2,475
Office Supplies				
Postage	1,000	1,000	326	674

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
JUSTICE SYSTEM:				
406th District Court-Continued				
Books And Subscriptions	3,000	3,000	1,299	1,701
Training And Education	3,000	3,000	1,319	1,681
Materials And Supplies	6,000	6,000	4,251	1,749
Repairs And Maintenance Equipment	4,050	4,050	790	3,260
Total 406th District Court	299,501	299,501	273,521	25,980
County Court-At-Law				
Wages And Fringe Benefits	409,661	409,661	394,608	15,053
Administrative Travel	3,000	2,727	2,253	474
Office Supplies				
Postage	600	600	178	422
Books And Subscriptions	2,000	2,000	951	1,049
Training And Education	3,000	3,273	3,273	
Materials And Supplies	4,500	4,500	3,670	830
Repairs And Maintenance Equipment	3,500	3,500	402	3,098
Total County Court-At-Law	426,261	426,261	405,335	20,926
County Court-At-Law 2				
Wages And Fringe Benefits	410,925	410,925	409,721	1,204
Administrative Travel	3,300	3,300	1,240	2,060
Office Supplies				
Postage	1,000	800	727	73
Books And Subscriptions	2,800	3,557	3,557	
Training And Education	3,000	2,409	1,640	769
Materials And Supplies	4,500	5,134	4,744	390
Repairs And Maintenance Equipment	3,284	2,684	576	2,108
Total County Court-At-Law #2	428,809	428,809	422,205	6,604
Tax Cases Processing Department				
Wages And Fringe Benefits	34,151	34,151	33,340	811
Total Tax Cases Processing Department	34,151	34,151	33,340	811
Justice Of The Peace, Precinct 1 Place 1				
Wages And Fringe Benefits	219,759	219,759	219,205	554
Office Supplies	4,500	4,500	1,506	2,994
Office Supplies				
Postage	1,500	1,500	1,003	497
Books And Subscriptions	1,000	1,000	402	598
Equipment Rental	3,000	3,000	(3)	3,003
Professional Services	15,000	15,000		15,000
Materials And Supplies	7,000	7,000	5,254	1,746
Repairs And Maintenance Equipment	3,000	3,000	756	2,244
Total Justice Of The Peace, Precinct 1 Place 1	254,759	254,759	228,123	26,636
Justice Of The Peace, Precinct 1 Place 2				
Wages And Fringe Benefits	186,351	186,351	186,032	319
Administrative Travel	3,000	2,999	706	2,293
Office Supplies				
Postage	2,000	2,001	2,001	
Equipment Rental	350	350	64	286
Professional Services	15,000	15,000		15,000
Materials And Supplies	5,000	5,000	3,809	1,191
Repairs And Maintenance Equipment	2,600	2,600		2,600
Total Justice of the Peace, Precinct 1 Place 2	214,301	214,301	192,612	21,689

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 2 Place1				
Wages And Fringe Benefits	159,615	162,315	162,315	
Administrative Travel	4,000	1,208	1,207	1
Office Supplies				
Postage	1,500	1,500	1,500	
Equipment Rental	1,000	110	110	
Professional Services	16,899	26,970	26,970	
Materials And Supplies	4,000	2,348	2,348	
Repairs And Maintenance Equipment	2,000	979	979	
Total Justice Of The Peace, Precinct 2 Place 1	189,014	195,430	195,429	1
Justice Of The Peace, Precinct 3				
Wages And Fringe Benefits	108,205	108,205	106,810	1,395
Administrative Travel	1,000	1,000		1,000
Local Mileage	1,600	1,600	1,353	247
Office Supplies				
Postage	600	600	600	
Dues And Memberships	300	311	311	
Training And Education	2,000	1,989	861	1,128
Equipment Rental	264	264	64	200
Fuel And Lubricants	2,000	2,000	1,223	777
Materials And Supplies	4,000	4,000	3,808	192
Repairs And Maintenance Equipment	1,500	1,500	590	910
Repairs And Maintenance Vehicle	1,500	1,500	155	1,345
Total Justice Of The Peace, Precinct 3	122,969	122,969	115,775	7,194
Justice Of The Peace, Precinct 4				
Wages And Fringe Benefits	210,966	210,966	200,966	10,000
Administrative Travel	2,224	2,224	994	1,230
Office Supplies				
Postage	3,600	3,600	3,600	
Equipment Rental	494	494	485	9
Professional Services	13,026	13,026	10,818	2,208
Materials And Supplies	9,000	9,000	5,376	3,624
Repairs And Maintenance Equipment	5,000	5,000	863	4,137
Total Justice Of The Peace, Precinct 4	244,310	244,310	223,102	21,208
Judicial General				
Training And Education	2,000			
Transcripts 49th	21,000	9,341	9,342	(1)
Transcripts 341st		6,459	6,459	
Transcripts CC1		5,695	5,695	
Transcripts CC2		1,381	1,381	
Noncurrent Transcripts		6,070	6,070	
Court Appointed Attorney/Fee	64,500			
Court Appointed Attorney 49th		1,050	1,050	
Court Appointed Attorney 111th		20,078	20,078	
Court Appointed Attorney 341st		3,913	3,913	
Court Appointed Attorney 406th		46,969	46,969	
Court Appointed Attorney CCL		500	500	
Court Appointed Attorney CCL		3,400	3,400	
Visiting Judge	22,000			
Visiting Judge 49th		4,898	4,898	

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
JUSTICE SYSTEM:				
Judicial General-Continued				
Visiting Judge 111th		3,379	3,379	
Visiting Judge 341st		2,962	2,962	
Visiting Judge 406th		179	179	
Visiting Judge CCL 1		5,323	5,323	
Visiting Judge CCL 2		2,380	2,380	
Visiting Judges		130	129	1
Witness Expenditures	5,000	1,984	1,984	
Court Interpreter/Reporter	97,700			
Court Interpreter/Reporter 49th		14,040	14,040	
Court Interpreter/Reporter 111th		7,586	7,587	(1)
Court Interpreter/Reporter 341st		2,020	2,020	
Court Interpreter/Reporter 406th		5,600	5,600	
Court Interpreter/Reporter CCL		13,316	13,316	
Court Interpreter/Reporter CCL		4,022	4,021	1
Capital Murder Cases	100,000			
Evaluation Services	30,000	52,470	52,469	1
Indigent Defense Counsel	200,000	99	100	(1)
Indigent Legal Service 49th		24,726	24,726	
Indigent Legal Service 111th				
Indigent Legal Service 341st		17,585	17,585	
Indigent Defendants 406th		550	550	
Indigent Legal Service CC1		114,527	114,528	(1)
Indigent Legal Service CC2		156,310	156,310	
Indigent Legal Service Juvenile		78,725	78,725	
Indigent Defendants JPS				
Total Judicial General	542,200	617,667	617,668	(1)
Personal Bond Coordinator				
Wages And Fringe Benefits	39,184	39,184	37,004	2,180
Local Mileage	1,200	1,199		1,199
Office Supplies				
Equipment Rental	900	901	901	
Materials And Supplies	600	600	399	201
Repairs & Maintenance Equipment	300	300		300
Total Personal Bond Coordinator	42,184	42,184	38,304	3,880
District Attorney				
Wages And Fringe Benefits	2,143,785	2,113,124	2,094,689	18,435
Administrative Travel	10,300	10,724	10,724	
Office Supplies		717	717	
Postage	2,700	3,629	3,629	
District Attorney				
Dues And Memberships	2,000	3,726	3,726	
Books And Subscriptions	9,000	9,603	9,603	
Training And Education	16,800	16,606	16,606	
Equipment Rental	2,537	2,483	2,483	
Professional Services	8,800	8,461	8,461	
Fuel And Lubricants	7,600	3,886	3,885	1
Materials And Supplies	14,500	14,143	14,144	(1)
Repairs And Maintenance Equipment	11,951	25,909	25,909	

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
JUSTICE SYSTEM:				
District Attorney-Continued				
Repairs And Maintenance Vehicle	4,500	898	898	
Total District Attorney	<u>2,234,473</u>	<u>2,213,909</u>	<u>2,195,474</u>	18,435
County Attorney				
Wages And Fringe Benefits	1,179,030	1,179,030	1,146,370	32,660
Administrative Travel	5,000	2,876	2,876	
Local Mileage	400	774	775	(1)
Office Supplies				
Postage	1,500	1,234	1,234	
Dues And Memberships	2,700	2,462	2,462	
Books And Subscriptions	3,100	16,212	16,212	
Training And Education	12,000	11,728	11,728	
Equipment Rental	4,000	3,777	3,777	
Professional Services	2,000	2,179	2,178	1
Witness Expenditures	2,500			
Fuel And Lubricants	2,300	2,239	2,239	
Materials And Supplies	7,075	10,031	10,031	
Repairs And Maintenance Equipment	4,000	2,458	2,458	
Repairs And Maintenance Vehicle	2,500	1,130	1,130	
Capital Outlay		34,517	34,517	
Total County Attorney	<u>1,228,105</u>	<u>1,270,647</u>	<u>1,237,987</u>	32,660
Public Defender				
Wages And Fringe Benefits	1,060,273	1,060,273	1,041,548	18,725
Administrative Travel	10,600	11,307	11,307	
Local Mileage	500	982	982	
Office Supplies		538	538	
Postage	1,000	432	432	
Dues And Memberships	2,000	2,488	2,488	
Books And Subscriptions	6,000	5,161	5,160	1
Training And Education	1,000	579	579	
Equipment Rental	1,000	450	450	
Professional Services	7,400	7,998	7,998	
Witness Expenditures	1,000	25	25	
Materials And Supplies	7,000	7,889	7,889	
Repairs And Maintenance Equipment	1,500	1,956	1,955	1
Total Public Defender	<u>1,099,273</u>	<u>1,100,078</u>	<u>1,081,351</u>	18,727
District Clerk				
Wages And Fringe Benefits	1,012,552	1,012,552	985,530	27,022
Administrative Travel	4,000	4,000	3,757	243
Office Supplies				
Postage	23,000	23,000	22,644	356
Dues And Memberships	200	200	105	95
Books And Subscriptions	1,000	1,000	689	311
Training And Education	3,000	3,000	(103)	3,103
Materials And Supplies	36,000	36,000	34,664	1,336
Repairs And Maintenance Equipment	6,000	6,000	3,600	2,400
Total District Clerk	<u>1,085,752</u>	<u>1,085,752</u>	<u>1,050,886</u>	34,866
District Clerk Central Jury				
Wages And Fringe Benefits	152,743	152,743	146,177	6,566
Administrative Travel	3,600	3,600	685	2,915

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
JUSTICE SYSTEM:				
District Clerk Central Jury-Continued				
Office Supplies				
Postage	15,900	22,900	21,785	1,115
Materials And Supplies	10,800	10,550	8,046	2,504
Repairs And Maintenance Equipment	2,112	2,362	2,323	39
Central Jury Petit Juror	125,000	118,000	69,276	48,724
Jurors - Other Expenses	18,000	18,000	16,609	1,391
Total District Clerk Central Jury	328,155	328,155	264,901	63,254
County Clerk				
Wages And Fringe Benefits	586,252	586,252	586,252	
Office Supplies				
Postage	9,531	9,531	9,531	
Dues And Memberships	105	105	105	
Books And Subscriptions	500	500	29	471
Training And Education	3,000	3,000	2,710	290
Materials And Supplies	13,000	13,000	10,924	2,076
Repairs And Maintenance Equipment	3,789	3,789	3,639	150
Total County Clerk	616,177	616,177	613,190	2,987
Law Library				
Wages And Fringe Benefits	59,942	61,812	61,811	1
Office Supplies				
Books And Subscriptions	58,000	70,231	70,231	
Materials And Supplies	900	986	986	
Repairs And Maintenance Equipment	500			
Total Law Library	119,342	133,029	133,028	1
Bail Bond Board				
Wages And Fringe Benefits	30,600	30,600	24,279	6,321
Office Supplies				
Materials And Supplies	350	350	350	
Total Bail Bond Board	30,950	30,950	24,629	6,321
General Operations-Administration Of Justice				
Judicial District Fees	9,350	9,350	9,350	
Autopsies	175,000			
Autopsies JP Pct 1 P11		40,145	40,144	1
Autopsies JP Pct 1 P12		54,525	54,525	
Autopsies JP Pct 2		54,235	54,235	
Autopsies JP Pct 3		5,333	5,333	
Autopsies JP Pct 4		74,421	74,421	
Total General Operations-Administration Of Justice	184,350	238,009	238,008	1
Juvenile Probation				
Wages And Fringe Benefits	1,309,349	1,310,446	1,276,681	33,765
Administrative Travel	1,500	1,500	1,301	199
Car Allowance	1,800	2,025	2,025	
Transportation Juvenile	2,000	2,336	2,219	117
Office Supplies	6,500	6,164	5,871	293
Postage	2,000	1,357	732	625
Advertising	1,200	1,200	706	494
Training And Education	2,500	2,500	2,500	
Equipment Rental	6,000	6,000	4,224	1,776
Professional Services	29,064	29,239	28,845	394

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
JUSTICE SYSTEM:				
Juvenile Probation - Continued				
Utilities	32,336	32,336	28,819	3,517
Uniforms	1,600	1,600	1,124	476
Materials And Supplies	4,000	4,000	3,703	297
Medicines	2,000	2,000	1,905	95
Laundry and Linen	800	800	99	701
Repairs And Maintenance Building	7,000	7,000	3,847	3,153
Repairs And Maintenance Equipment	5,000	5,242	5,243	(1)
Repairs And Maintenance Vehicle	4,500	4,500	3,831	669
Janitorial Supplies	4,000	4,000	2,632	1,368
Medical Services	6,000	4,903	4,276	627
Total Juvenile Probation	<u>1,429,149</u>	<u>1,429,148.00</u>	<u>1,380,583</u>	<u>48,565</u>
Justice System Expenditures	12,148,740	12,320,751	11,931,813	388,938
Less Capital Outlay		34,517	34,517	
Total Current Justice System Expenditures	<u>\$ 12,148,740</u>	<u>12,286,234</u>	<u>11,897,296</u>	<u>388,938</u>
HEALTH AND HUMAN SERVICES:				
Indigent Health Care				
Physician Services	300,000	309,128	309,127	1
Optional Services				
Prescription Drugs	200,000	380,295	380,295	
Hospital Inpatient Services	850,000	935,070	935,071	(1)
Hospital Outpatient Services	600,000	713,603	713,604	(1)
Laboratory/X-ray Services	50,000	83,899	83,898	1
Total Indigent Health Care	<u>2,000,000</u>	<u>2,421,995</u>	<u>2,421,995</u>	
Indigent Services Program				
Wages And Fringe Benefits	515,485	513,485	501,273	12,212
Administrative Travel	4,000	2,779	2,779	
Office Supplies				
Postage	1,700	1,700	1,700	
Indigent Services Program				
Books And Subscriptions	550	312	312	
Equipment Rental	150	64	64	
Professional Services	400	1,700	1,700	
Fuel And Lubricants	1,500	1,190	1,191	(1)
Materials And Supplies	3,900	3,693	3,693	
Repairs And Maintenance Equipment	4,494	3,109	3,109	
Repairs And Maintenance Vehicle	1,000	833	833	
Janitorial Supplies	300	294	294	
Indigent Medical	2,000	1,959	1,960	(1)
Indigent Burials	50,000	79,424	79,424	
Indigent Utilities	8,000	9,715	9,714	1
Indigent Rents	8,000	9,096	9,096	
Total Indigent Services Program	<u>601,479</u>	<u>629,353</u>	<u>617,142</u>	<u>12,211</u>
General Operations-Health & Welfare				
City Health Contract	110,000	141,100	141,099	1
Animal Protective Society	32,000	32,000	32,000	
Animal Damage Control Matching	21,600	21,564	21,564	
Fire Protection & EMS Service	450,000	450,000	450,000	

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
HEALTH AND HUMAN SERVICES:				
General Operations-Health & Welfare-Continued				
Gateway Community Health Center	150,000	150,000	150,000	
Total General Operations - Health & Welfare	<u>763,600</u>	<u>794,664</u>	<u>794,663</u>	1
Veteran's Service Office				
Wages And Fringe Benefits	86,877	86,877	86,403	474
Administrative Travel	1,559	1,772	1,761	11
Office Supplies			15	(15)
Postage	600	600	535	65
Dues And Memberships	100			
Training And Education	75			
Materials And Supplies	1,100	898	889	9
Repairs And Maintenance Equipment	766	930	929	1
Total Veteran's Service Office	<u>91,077</u>	<u>91,077</u>	<u>90,532</u>	<u>545</u>
Less Capital Outlay				
Total Current Health And Human Services	<u>\$ 3,456,156</u>	<u>3,937,089</u>	<u>3,924,332</u>	<u>12,757</u>
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Extension Agent				
Wages And Fringe Benefits	107,844	108,855	108,855	
Administrative Travel	8,000	9,935	8,155	1,780
Local Mileage	7,000	5,054	5,054	
Office Supplies				
Postage	800	800	800	
Dues And Memberships	500	500	492	8
Books And Subscriptions	1,300	800	792	8
Materials And Supplies	4,600	4,600	4,278	322
Repairs And Maintenance Equipment	7,020	6,520	5,458	1,062
Total Extension Agent	<u>137,064</u>	<u>137,064</u>	<u>133,884</u>	<u>3,180</u>
Infrastructure And Environmental Services Expenditures	137,064	137,064	133,884	3,180
Less Capital Outlay				
Total Current Infrastructure And Environmental Serv Expenditures	<u>\$ 137,064</u>	<u>137,064</u>	<u>133,884</u>	<u>3,180</u>
CORRECTIONS AND REHABILITATION				
Jail Bargaining Unit				
Wages And Fringe Benefits	5,926,855	5,844,196	5,420,722	423,474
Administrative Travel	1,000	1,000	839	161
Special Travel	50,000	52,800	52,799	1
Office Supplies	15,000	20,463	20,463	
Postage	2,000	2,000	1,873	127
Advertising	2,000	500	375	125
Dues And Memberships	600	600	605	(5)
Books And Subscriptions	7,000	8,276	8,276	
Training And Education	15,000	11,372	10,312	1,060
Equipment Rental	5,000	10,000	5,954	4,046
Professional Services	7,000	29,755	29,755	
Professional Services C				
Professional Service Brooks County		88,688	88,688	
Utilities	265,000	265,000	232,926	32,074

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
CORRECTIONS AND REHABILITATION				
Jail Bargaining Unit-Continued				
Uniforms	25,000	21,500	6,031	15,469
Fuel And Lubricants	7,000	7,000	4,773	2,227
Materials And Supplies	15,000	19,461	19,168	293
Minor Apparatus And Tools		100		100
Repairs And Maintenance Building	35,000	46,746	46,339	407
Repairs And Maintenance Equipment	40,000	54,971	52,903	2,068
Total Jail Bargaining Unit	<u>6,418,455</u>	<u>6,484,428</u>	<u>6,002,801</u>	<u>481,627</u>
Jail Non Bargaining Unit				
Wages And Fringe Benefits	844,656	768,328	738,465	29,863
Total Jail Non Bargaining Unit	<u>844,656</u>	<u>768,328</u>	<u>738,465</u>	<u>29,863</u>
Jail Purchasing				
Professional Services	180,000	181,600	181,600	
Uniforms	6,000	5,325		5,325
Materials And Supplies	50,000	52,474	51,344	1,130
Groceries	475,000	542,175	542,113	62
Medicines	80,000	98,579	97,581	998
Janitorial Supplies	50,000	54,529	52,429	2,100
Medical Services	95,000	95,550	89,677	5,873
Total Jail Purchasing	<u>936,000</u>	<u>1,030,232</u>	<u>1,014,744</u>	<u>15,488</u>
Basic Supervision				
Materials And Supplies				
Total Basic Supervision				
Corrections And Rehabilitation Expenditures	8,199,111	8,282,988	7,756,010	526,978
Less Capital Outlay				
Total Current Corrections And Rehabilitation Expenditures	<u>\$ 8,199,111</u>	<u>8,282,988</u>	<u>7,756,010</u>	<u>526,978</u>
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Economic Development				
Wages And Fringe Benefits	224,613	224,613	212,981	11,632
Administrative Travel	5,000	4,741	4,590	151
Local Mileage	500	991	789	202
Office Supplies				
Postage	1,100	719	718	1
Books And Subscriptions	30	30		30
Training And Education		100	100	
Materials And Supplies	1,900	1,949	1,949	
Total Economic Development	<u>233,143</u>	<u>233,143</u>	<u>221,127</u>	<u>12,016</u>
Quad City Community Center				
Wages And Fringe Benefits	60,984	61,317	61,317	
Local Mileage	1,000	667	419	248
Books And Subscriptions	6,500	4,036	1,336	2,700
Professional Services	2,000	2,000		2,000
Utilities	20,000	20,000	9,057	10,943
Fuel And Lubricants	2,000	2,300	2,142	158
Materials And Supplies	1,500	1,500	882	618
Repairs And Maintenance Building	3,000	4,954	3,651	1,303
Repairs And Maintenance Equipment	2,500	1,710	1,656	54
Repairs And Maintenance Vehicle	500	1,500	959	541

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Quad City Community Center-Continued				
Janitorial Supplies	1,000	1,000	539	461
Total Quad City Community Center	100,984	100,984	81,958	19,026
El Cenizo Community Center				
Wages And Fringe Benefits	35,559	35,559	33,719	1,840
Car Allowance	1,200	1,200	800	400
Office Supplies				
Utilities	15,000	11,434	3,330	8,104
Fuel And Lubricants	2,000	2,000	1,012	988
Materials And Supplies	500	500	467	33
Minor Apparatus And Tools		250		250
Repairs And Maintenance Building	3,000	3,816	3,213	603
Repairs And Maintenance Equipment	350	850	825	25
Repairs And Maintenance Vehicle	500	2,500	822	1,678
Janitorial Supplies	1,000	1,000	462	538
Total El Cenizo Community Center	59,109	59,109	44,650	14,459
Larga Vista Center				
Wages And Fringe Benefits	59,398	59,398	56,457	2,941
Utilities	15,000	15,000	4,797	10,203
Fuel And Lubricants	3,000	3,000	2,425	575
Materials And Supplies	1,500	1,000	998	2
Repairs & Maintenance Building	3,000	1,400	640	760
Repairs And Maintenance Equipment	1,272	72	(376)	448
Repairs And Maintenance Vehicle	1,000	2,600	1,121	1,479
Janitorial Supplies	1,000	1,000	292	708
Capital Outlay		1,700		1,700
Total Larga Vista Center	85,170	85,170	66,354	18,816
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Rio Bravo Community Center				
Wages And Fringe Benefits	21,776	21,993	21,992	1
Utilities	12,000	11,783	4,837	6,946
Fuel And Lubricants	1,500	1,500	1,012	488
Materials And Supplies	700	700	690	10
Repairs And Maintenance Building	3,000	3,000	2,118	882
Repairs And Maintenance Vehicle	500	500	465	35
Janitorial Supplies	1,000	1,000	475	525
Total Rio Bravo Community Center	40,476	40,476	31,589	8,887
Golf Course				
Wages And Fringe Benefits	315,355	315,355	290,813	24,542
Administrative Travel	3,500			
Dues And Memberships	350	350	250	100
Books And Subscriptions	300	300		300
Equipment Rental	1,500	5,035	5,035	
Professional Services	8,500	11,000	10,224	776
Lease Purchase Principal	39,000	50,840	50,840	
Utilities	50,000	37,925	27,908	10,017
Uniforms	2,640	3,640	266	3,374
Fuel And Lubricants	6,500	6,000	5,881	119
Materials And Supplies	140,000	137,500	135,283	2,217
Repairs And Maintenance Building	10,000	10,000	6,680	3,320

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002**

	2002			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Golf Course-Continued				
Repairs And Maintenance Equipment	15,000	15,200	13,445	1,755
Repairs And Maintenance Vehicle	1,500	1,000	752	248
Janitorial Supplies	300	300	288	12
Total Golf Course	<u>594,445</u>	<u>594,445</u>	<u>547,665</u>	<u>46,780</u>
Parks And Grounds				
Wages And Fringe Benefits	187,527	187,527	187,265	262
Administrative Travel	1,900	1,400	231	1,169
Dues And Memberships	200	200	80	120
Uniforms	2,000	3,500	1,746	1,754
Fuel And Lubricants	5,000	5,000	2,619	2,381
Materials And Supplies	3,000	3,000	2,408	592
Repairs And Maintenance Equipment	2,000	2,000	1,168	832
Repairs And Maintenance Vehicle	3,000	3,000	1,093	1,907
Landfill Fees	1,500	500	249	251
Total Parks And Grounds	<u>206,127</u>	<u>206,127</u>	<u>196,859</u>	<u>9,268</u>
Community And Economic Development Expenditures	1,319,454	1,319,454	1,190,202	129,252
Less Capital Outlay		1,700		1,700
Total Current Community And Economic Development Expenditures	<u>1,319,454</u>	<u>1,317,754</u>	<u>1,190,202</u>	<u>127,552</u>
Add Capital Outlay-All Departments		567,516	565,814	1,702
TOTAL GENERAL FUND EXPENDITURES	<u>\$ 42,012,189</u>	<u>43,367,582</u>	<u>41,220,815</u>	<u>2,146,767</u>

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

Concluded

**Webb County, Texas
Budget and Actual (with Variances)
Headstart Fund
For Year Ended September 30, 2002**

	Headstart Grant # 06CH0929/36 Grant Period 9/01/01 - 8/31/02					
	Budgeted Amounts		Cumulative Thru 9/30/01	Actual	Total	Variance with Final Budget- Positive (Negative)
	Original	Final		Amounts, Budgetary Basis		
REVENUES						
Intergovernmental	\$ 7,207,830	7,271,298	447,133	6,562,482	7,009,615	(261,683)
In-Kind	1,801,958	1,842,375	85,497	1,756,878	1,842,375	
Total Revenues	<u>\$ 9,009,788</u>	<u>9,113,673</u>	<u>532,630</u>	<u>8,319,360</u>	<u>8,851,990</u>	<u>(261,683)</u>
EXPENDITURES						
Current:						
Health And Human Services:						
Personnel	\$ 4,044,152	3,990,845	337,639	3,572,193	3,909,832	81,013
Fringe Benefits	1,581,002	1,581,002	93,150	1,362,596	1,455,746	125,256
Travel	35,000	34,467	1,309	29,733	31,042	3,425
Supplies	369,022	416,644		371,678	371,678	44,966
Contractual						
Other	928,654	912,979	15,035	896,281	911,316	1,663
In-Kind Services	1,801,958	1,842,375	85,497	1,756,878	1,842,375	
Capital Outlay	250,000	335,361		330,000	330,000	5,361
Total Expenditures	<u>\$ 9,009,788</u>	<u>9,113,673</u>	<u>532,630</u>	<u>8,319,360</u>	<u>8,851,990</u>	<u>261,683</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances-Beginning					<u></u>	
Fund Balances- Ending					<u>\$</u>	

The accompanying notes are an integral part of these statements.

Headstart Grant # 06CH0929/37
Grant Period 9/01/02 - 8/31/03

Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
Original	Final				
7,600,577	7,600,577	621,261	(6,979,316)	7,183,743	6,160,970
1,900,144	1,900,144	180,713	(1,719,431)	1,937,591	1,911,949
<u>9,500,721</u>	<u>9,500,721</u>	<u>801,974</u>	<u>(8,698,747)</u>	<u>9,121,334</u>	<u>8,072,919</u>
4,488,400	4,488,400	391,195	4,097,205	3,963,388	3,380,356
1,787,770	1,787,770	116,624	1,671,146	1,479,220	1,421,121
41,375	41,375	120	41,255	29,853	28,053
358,439	358,439	1,110	357,329	372,788	264,028
259,522	259,522		259,522		
665,071	665,071	112,211	552,860	1,008,492	846,538
1,900,144	1,900,144	180,713	1,719,431	1,937,591	1,911,949
				330,000	220,874
<u>9,500,721</u>	<u>9,500,721</u>	<u>801,974</u>	<u>8,698,747</u>	<u>9,121,334</u>	<u>8,072,919</u>

**Webb County, Texas
Budget and Actual
Capital Projects Interest Income Series 2001
For the year ended September 30, 2002**

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 3,082	131,483	134,565	103,082
Total Revenues	\$ 3,082	131,483	134,565	103,082
EXPENDITURES				
Capital Projects: Capital Outlay Issuance Cost	\$			
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	3,082	131,483	134,565	103,082
Other Financing Sources (Uses):				
Bonds Proceeds	\$			
Total Other Financing Sources(Uses)	\$			
Net Change In Fund Balances	\$ 3,082	131,483	134,565	103,082
Fund Balances - Beginning, Restated		3,082		
Fund Balances - Ending		\$ 134,565		

The accompanying notes are an integral part of these statements.

Webb County, Texas
Budget and Actual
Capital Projects Interest Income Series 2002
For the year ended September 30, 2002

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest		\$	878	878	50,000
Total Revenues		\$	878	878	50,000
EXPENDITURES					
Capital Projects:					
Capital Outlay		\$			
Issuance Costs					
Total Expenditures		\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures			878	878	50,000
Other Financing Sources (Uses):					
Operating Transfer Out		\$			
Total Other Financing Sources(Uses)		\$			
Net Change In Fund Balances		\$	878	878	50,000
Fund Balances - Beginning					
Fund Balances - Ending			\$ 878		

The accompanying notes are an integral part of these statements.

**Webb County, Texas
Budget and Actual
Juvenile Youth Village
For the year ended September 30, 2002**

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	\$		3,105	3,105	250,000
Total Revenues	\$		3,105	3,105	250,000
EXPENDITURES					
Capital Projects:					
Professional Services	\$				1,000,000
Construction In Progress					10,082,250
Issuance Costs			217,749	217,749	217,750
Total Expenditures	\$		217,749	217,749	11,300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures			(214,644)	(214,644)	(11,050,000)
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	\$		11,085,356	11,085,356	250,000
Fund Balances - Beginning					
Fund Balances - Ending			\$ 11,085,356		

The accompanying notes are an integral part of these statements.

Webb County, Texas
Required Supplementary Information
September 30, 2002

Required Supplemental Information - Pension Schedules
SCHEDULE OF 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
1995	25,121,661	26,552,751	1,431,090	94.61%	17,267,309	8.29%
1996	27,966,045	29,918,538	1,952,493	93.47%	18,652,953	10.47%
1997 (2)	31,007,225	33,464,090	2,456,865	92.66%	23,000,529	10.68%
1998	34,576,893	37,695,179	3,118,286	91.73%	25,267,205	12.34%
1999	38,980,680	42,449,840	3,469,160	91.83%	27,560,693	12.59%
2000	43,995,130	47,403,979	3,408,849	92.80%	29,705,993	11.48%
2001	48,742,504	51,635,156	2,892,652	94.40%	31,662,450	9.14%

(1) The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

(2) Revised economic and demographic assumptions due to an experience review were first reflected in this valuation.

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
1995	937,548	100%	- 0 -
1996	1,177,795	100%	- 0 -
1997	1,311,881	100%	- 0 -
1998	1,559,893	100%	- 0 -
1999	1,770,801	100%	- 0 -
2000	1,861,316	100%	- 0 -
2001	2,061,148	100%	- 0 -

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

Webb County, Texas
Required Supplementary Information
September 30, 2002

TREND INFORMATION

Actuarial Valuation Date	12/31/1995	12/31/1996	12/31/1997	12/31/1998	12/31/1999
Actuarial Cost Method	entry age	entry age	entry age	entry age	entry age
Amortization Method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, opened	level percentage of payroll, opened	level percentage of payroll, opened
Amortization Period in Years	23.0	25.0	20.0	20.0	20.0
Asset Valuation Method	amortized cost for bonds: no equities	amortized cost for bonds: no equities	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%	8.00%	8.00%
Projected Salary Increases (1)	6.2%	6.2%	5.9%	5.9%	5.9%
Inflation	4.5%	4.5%	4.0%	4.0%	4.0%
Cost-Of-Living Adjustments	0.0%	0.0%	0.0%	0.0%	0.0%
(1) Includes inflation at the stated rate					

Actuarial Valuation Date	12/31/2000	12/31/2001
Actuarial Cost Method	entry age	entry age
Amortization Method	level percentage of payroll, opened	level percentage of payroll, opened
Amortization Period in Years	20.0	20.0
Asset Valuation Method	long-term appreciation with adjustment	long-term appreciation with adjustment
Actuarial Assumptions:		
Investment Return (1)	8.00%	8.00%
Projected Salary Increases (1)	5.9%	5.5%
Inflation	4.0%	3.5%
Cost-Of-Living Adjustments	0.0%	0.0%
(1) Includes inflation at the stated rate		

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

NON-MAJOR GOVERNMENTAL FUNDS
Special Revenue 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

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

WEBB COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION

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

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.

STATE COMPTROLLER'S OFFICE - LAW ENFORCEMENT

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

WEBB COUNTY TAX ASSESSOR VEHICLE INVENTORY TAX

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

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue 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 SERVICE FUND

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

COMMUNITY JUSTICE ASSISTANCE DIVISION - COMMUNITY CORRECTIONS

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.

COMMUNITY JUSTICE ASSISTANCE DIVISION - 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 - RESIDENTIAL TREATMENT CENTER

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. The center serves as an alternative to incarceration in the Institutional Division of the Texas Department of Criminal Justice.

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.

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

COMMUNITY JUSTICE ASSISTANCE DIVISION - 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.

WEBB COUNTY CRT RESIDENTIAL TREATMENT CENTER

The revenues represent basic rent payment from the Webb County Restitution/Court Residential Treatment Center and provide for the payments of principal and interest for Certificates of Participation, Series 1997.

COMMUNITY JUSTICE ASSISTANCE DIVISION - 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.

CRIMINAL JUSTICE DIVISION-PURCHASE OF JUVENILE JUSTICE ALTERNATIVES

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. Funds are provided to purchase services for juvenile rehabilitation.

U.S. DEPARTMENT OF JUSTICE - ARRESTEE DRUG ABUSE MONITORING PROGRAM

Revenues are passed through the Texas A&M International University. These funds are used to assist test sites that oversee data collection of amphetamines and drug specimens.

VERTEX TARGETED OPPORTUNITIES

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.

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

TEXAS JUVENILE PROBATION COMMISSION - BORDER PROJECT

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

TEXAS JUVENILE PROBATION COMMISSION - COMMUNITY CORRECTIONS

Revenues are from the Texas Juvenile Probation Commission to provide Community Based Juvenile Probation and Detention Services to ensure public safety and assist juvenile offenders in becoming productive and reasonable adults.

TEXAS JUVENILE PROBATION COMMISSION - STATE AID

Revenues are from the Texas Juvenile Probation Commission State Aid Program. The Texas Juvenile Probation provides probation services, vocational training and work programs for juveniles.

TEXAS JUVENILE PROBATION COMMISSION-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.

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.

COMMUNITY JUSTICE DIVISION – SCHOOL BASED ANTI-TRUANCY BOOTCAMP FUND

Revenues are from the Office of the Governor. These funds are awarded to provide eight full time drill instructors to operate bootcamps at area middle schools targeting truants.

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.

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

TEXAS JUVENILE PROBATION COMMISSION - JUVENILE OFFICERS' SALARY SUPPLEMENT

Revenues are from the Texas Juvenile Probation Commission. These funds are used as supplement pay for Detention Officers, Probation Officers and Drill Officers.

WEBB COUNTY CONSTABLE PRECINCT 1 FEDERAL FORFEITURE

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

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

WEBB COUNTY SHERIFF STATE FORFEITURE

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

WEBB COUNTY DISTRICT ATTORNEY FEDERAL FORFEITURE

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

WEBB COUNTY SHERIFF FEDERAL FORFEITURE

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

WEBB COUNTY CONSTABLE PRECINCT 4 FEDERAL FORFEITURE

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

STATE COMPTROLLER'S OFFICE - 49TH DISTRICT COURT

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

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

DRUG IMPACT COURT RESERVE

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

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.

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.

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 - DISTRICT ATTORNEY'S DOMESTIC VIOLENCE-COUNSELORS

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are to be used to employ two domestic violence counselors.

DRUG ENFORCEMENT AGENCY - NARCOTICS TASK FORCE

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

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

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 - 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.

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.

CRIMINAL JUSTICE DIVISION - POLICE ACTIVITY LEAGUE (PAL)

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to implement a program to deter juvenile crime.

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO MULTI-AGENCY NARCOTICS 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. The Task Force is dedicated to combating the buying, selling, smuggling, and distributing of drugs.

CRIMINAL JUSTICE DIVISION - MEDIATION PROGRAM

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to support a program against domestic violence.

U.S. DEPARTMENT OF JUSTICE – BULLET PROOF VEST PARTNERSHIP GRANT

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

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

STATE COMPTROLLER'S OFFICE SENATE BILL 55

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

U.S. TREASURY DEPT. BUREAU OF A.T.F. GANG RESISTANCE & EDUCATION AND TRAINING (G.R.E.A.T.) PROGRAM.

Revenues are from the U.S. Alcohol, Tobacco & Firearms Agency. This grant uses the skill of ATF, State, and Local Law Enforcement Personnel to develop a program to educate youths about the dangers associated with joining street gangs.

U.S. DEPARTMENT OF JUSTICE – C.O.P.S IN SCHOOL 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.

U.S. DEPARTMENT OF JUSTICE - LOCAL LAW ENFORCEMENT BLOCK GRANT

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

U.S. DEPARTMENT OF JUSTICE - 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.

U.S. DEPARTMENT OF JUSTICE - 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.

U.S. DEPARTMENT OF JUSTICE -C.O.P.S. UNIVERSAL HIRING

Revenues are from the U.S. Department of Justice Office of Community Oriented Policing Services. Funds are used for five new full-time officers and five part-time officers.

COURTHOUSE SECURITY FEES FUND

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

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

GRAFFITI ERADICATION FUND

This fund is used to account for fees assessed and collected by the County's five justices of the peace for the purpose of cleaning graffiti. Expenditures are authorized by the County's Commissioners' Court.

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.

LAREDO-WEBB COUNTY CHILD WELFARE UNIT

The Laredo-Webb County Child Welfare Unit (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.

WELFARE 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.

TEXAS WORKFORCE COMMISSION - CONTRACT #T98JR21001

Revenues are from the Texas Workforce Commission. This program will provide services to 150 choices participants in the Webb County Area. Choices services provide work-related activities and support to assist eligible participants to prepare for and retain employment and avoid becoming or remaining dependent on public assistance.

**U.S. DEPARTMENT OF LABOR EMPLOYMENT AND TRAINING
ADMINISTRATION - WELFARE TO WORK PROGRAM**

Revenues are provided from the U.S. Department of Labor to assist approximately 151 qualified individuals by providing training support and job retention services and other job acquisition and retention services.

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

TEXAS WATER DEVELOPMENT BOARD - COLONIA ASSISTANCE AND MANAGEMENT SYSTEM

Revenues are from the Texas Water Development Board. Funds are to be used to hire a Colonia Project Coordinator to implement Webb County's CAMSP implementation plan.

TEXAS PARKS & WILDLIFE 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.

WEBB COUNTY SELF HELP CENTER PROGRAM – TCDP CONTRACT #718003

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.

WEBB COUNTY HUD COLONIA INITIATIVES PROGRAM #B-98-RH-TX-0003

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 room additions or housing rehabilitations.

WEBB COUNTY HUD NEIGHBORHOOD INITIATIVES 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.

WEBB COUNTY 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.

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

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 SHERIFF INMATE COMMISSARY SALES COMMISSION

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

TEXAS DEPARTMENT OF HEALTH – CONTRACT #74291-937A-2000

Revenues are from the Texas Department of Health. Funds are to be used to assist Webb County in the enhancement and delivery of patient care in the EMS and trauma care system.

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.

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.

COMPREHENSIVE ASSISTANCE ENERGY 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.

WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to weatherize homes for low-income families, the elderly, and handicapped persons.

CP&L HOMESAVERS PROGRAM

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to weatherize homes for low-income families, the elderly, and handicapped persons.

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

SYSTEM BENEFIT FUNDS PROGRAM

Revenues are from the 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.

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.

PUBLIC TRANSPORTATION FOR NON-URBANIZED AREAS

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

PAYROLL CLEARING

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

NON-MAJOR GOVERNMENTAL FUNDS
Capital Projects Funds

911 ADDRESSING PROGRAM

The county will identify all roads, streets, and addresses in non-incorporated areas of Webb County for purposes of utilizing the 911 system. Funds are being generated through certificates of obligation series 1994.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

COMPUTERIZATION MASTER PLAN

All county departments are to be networked together in a single computer system. All software and hardware are to be procured through this project. Funds are being generated through certificates of obligation series 1994.

WEBB COUNTY ADMINISTRATION BUILDING

This fund will provide for the acquisition of land and for building improvements at 1100 Matamoros. Funds are being generated through Certificates of Obligation Series 1996.

TEXAS WATER DEVELOPMENT BOARD & U.S. EPA - LARGA VISTA WASTEWATER IMPROVEMENTS

Revenues are from the Texas Water Development Board. Funds are to be used for the design and construction of wastewater improvements to provide service to the Larga Vista subdivision.

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. Funds are being generated through Certificates of Obligation, Series 1999.

LAW ENFORCEMENT PROJECT

This fund accounts for the acquisition and renovation of the Law Enforcement Administrator Building. Funds are generated through previous bond issues and through Certificates of Obligation Series 2000.

INTERNATIONAL BRIDGE CAPITAL PROJECT

This fund accounts for capital outlay. Funds are being generated through Certificates of Obligation.

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.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

TEXAS PARKS AND WILDLIFE - RIO BRAVO COMMUNITY CENTER EXPANSION PROJECT

These funds will be used to expand the Rio Bravo Community Center by 1,156 sq. ft. for recreational purposes.

STATE ENERGY CONSERVATION OFFICE TEXAS TRANSPORTATION INSTITUTE - THE COLONIAS PROJECT.

Revenues are from the Texas Transportation Institute. These funds are used to purchase three 15 passenger vans to support the activities of the Community Resource Centers established by Texas A&M for residents in the colonias neighborhood in El Cenizo, Rio Bravo, and the Quad Cities areas.

UNITED STATE DEPARTMENT OF AGRICULTURE - RURAL UTILITIES SERVICE PROJECT #3080-02

Revenues are from the United State Department of Agriculture - Rural Utilities Service and local grant matching. Funds are to be used to construct a new plant and a collection line for Colonia Rio Bravo.

TEXAS WATER DEVELOPMENT BOARD - RIO BRAVO - EL CENIZO WATER AND WASTEWATER PROJECT CONTRACT G0-11900

Revenues are from the Texas Water Development Board for the Rio Bravo - El Cenizo Water and Waste Water Project.

TEXAS WATER DEVELOPMENT BOARD - RIO BRAVO - EL CENIZO WATER AND WASTEWATER PROJECT CONTRACT G0-11800

Revenues are from the Texas Water Development Board for the Rio Bravo - El Cenizo Water and Waste Water Project.

TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS - CONTRACT 720889

Revenues are provided by the Texas Department of Housing and Community Affairs. These funds are to provide water improvements to Colonias Los Corralitos, a community center for Bruni, Texas and solid waste disposal facilities/equipment for the unincorporated areas of Webb County.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS - CONTRACT
720155

Revenues are provided by the Texas Department of Housing and Community Affairs. These funds are to provide sewer improvements to Colonia Tanquesitos I.

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS-CONTRACT
NUMBER 721105

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds are to be used to acquire all utility easements and rights-of-way in seven colonias. (Los Minerales, Los Minerales Annex, Antonio Santos, Penitas West, Pueblo Nuevo, Laredo Ranchettes, and Ranchitos 359 East), all of which are designated to receive first time public water and sewer service in the near future.

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS-CONTRACT
NUMBER 721859

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds are to be used for water improvements for the city of Oilton, to construct a community center at Colonia Rancho Penitas West, and expansion of the existing Mirando Community Center.

COUNTY MORGUE

This fund will provide for the acquisition of land and construction of a new Webb County morgue.

VILLA ANTIGUA CULTURAL CENTER

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.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

CONSTRUCTION IN PROGRESS

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.

UPGRADE OR REPLACE AS400 COMPUTER SYSTEM

This fund is to update the computer system that was purchased in 1995. Webb County currently has an IBM AS/400-64 bit processor. We are experiencing degradation and respond time due to the high increase of documents that are being imaged such as mug shots and land records. In preparation of future projects, it is imperative that we upgrade or replace the IBM AS/400 128-bit processor which will give us the necessary resources to accommodate these demands.

ROAD & HIGHWAY ACQUISITION

This funding will be to pay for the surveying and the legal work involved in acquiring the right-of-way. In order to proceed with the projects to provide water and sewer, the county must acquire the adequate right-of-way from approximately 1,200 parcels of land for the installation of water and sewer and the construction of county roads.

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.

MANAGEMENT RECORDS STORAGE WAREHOUSE

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. REQUISITION HIGHWAY 59/359

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.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

JUSTICE CENTER, FIRE PROTECTION, SYSTEM AND MOISTURE SENSORING DEVICES

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.

JUSTICE OF THE PEACE AND THE CONSTABLE SOUTH LAREDO

This fund is to add, rehabilitate, or construct a new Justice of the Peace and other related law enforcement office spaces due to the phenomenal growth in the southern part of Webb County.

PENITAS WEST COMMUNITY CENTER

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.

QUAD CITY COMMUNITY CENTER MIRANDO

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.

BRUNI COMMUNITY CENTER

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 3,290 square feet.

EL CENIZO AND RIO BRAVO COMMUNITY CENTERS

This fund is for the expansion of the community centers that are 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 expansion to the building will be approximately 3,000 square feet.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

CUATRO VIENTOS ROAD

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 02

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

Debt Service Fund

WEBB COUNTY, TEXAS DEBT SERVICE

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

NON-MAJOR GOVERNMENTAL FUNDS
Fiduciary Funds

TRUST FUNDS

The Available School Fund accounts for revenues earned by the Permanent School nonexpendable trust fund. Revenues are distributed annually to independent school districts in the County.

NON-MAJOR GOVERNMENTAL FUNDS
Fiduciary Funds – Continued

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.

AGENCY FUNDS

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

The Deferred Compensation Fund accounts for contributions made by County employees towards the PEBSCO Deferred Compensation Funds.

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.

Internal Service Funds

WEBB COUNTY EMPLOYEES' HEALTH BENEFITS

An internal service fund used to account for Webb County Employee 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
Balance Sheet
Other Governmental Funds
September 30, 2002**

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

		<u>Total Governmental Funds</u>
ASSETS		
Cash and cash equivalents	\$ 19,756,190	
Taxes receivable, net	1,536,832	
Due from other funds	528,347	
Receivable from other governments	3,269,881	
Other receivables	50,731	
Prepaid expenses	9,967	
Total assets		25,151,948
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	1,118,774	
Due to other funds	5,403,600	
Payable to other governments	26,040	
Deferred revenue	2,217,639	
Other accrued expenses	275,866	
Other payables	897,823	
Total liabilities		9,939,742
 Fund balances:		
Reserved for:		
Inventories	-	
Debt service	481,017	
Other purposes	17,380,684	
Unreserved	(2,649,495)	
Total fund balances		15,212,206
Total liabilities and fund balances	\$ 25,151,948	

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

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

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

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

Continued

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

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

Concluded

Webb County, Texas
Webb County Clerk Archive Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original and Final Budgeted Amounts	Actual Amounts		
REVENUES				
Fees Of Office:				
County Clerk	\$ 12,000	34,523	22,523	2,579
Total Revenues	<u>\$ 12,000</u>	<u>34,523</u>	<u>22,523</u>	<u>2,579</u>
 EXPENDITURES				
Current:				
General Government:				
Materials and Supplies	\$ 12,000		12,000	
Total Expenditures	<u>\$ 12,000</u>		<u>12,000</u>	
Excess(Deficiency) Of Revenue Over(Under)Expenditures	<u>\$</u>	34,523	<u>34,523</u>	2,579
Fund Balances - Beginning		<u>2,579</u>		
Fund Balances - Ending		<u>\$ 37,102</u>		<u>2,579</u>

Webb County, Texas
Hotel Motel Occupancy Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Actual Amounts	Variance Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Budgeted Amounts				
	Original	Final			
REVENUES					
Taxes	\$ 340,000	340,000	382,440	42,440	361,061
Interest	9,000	9,000	5,768	(3,232)	9,908
Total Revenues	<u>\$ 349,000</u>	<u>349,000</u>	<u>388,208</u>	<u>39,208</u>	<u>370,969</u>
EXPENDITURES					
Current:					
General Government:					
Third Party Contracts	\$ 329,500	361,000	330,515	30,485	326,064
Total Expenditures	<u>\$ 329,500</u>	<u>361,000</u>	<u>330,515</u>	<u>30,485</u>	<u>326,064</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	19,500	(12,000)	57,693	8,723	44,905
Other Financing Sources (Uses):					
Operating Transfers Out	\$ (58,000)	(58,000)	(58,000)		
Total Other Financing Sources (Uses)	<u>\$ (58,000)</u>	<u>(58,000)</u>	<u>(58,000)</u>		
Special Item:					
Proceeds from Sale of Capital Assets			9,000	9,000	
Net Change in Fund Balances	<u>\$ (38,500)</u>	<u>(70,000)</u>	8,693	<u>17,723</u>	44,905
Fund Balances - Beginning			197,241		152,336
Fund Balances - Ending			<u>\$ 205,934</u>		<u>197,241</u>

Webb County, Texas
Webb County Records Management And Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original and Final Budgeted Amounts	Actual Amounts		
REVENUES				
Fees Of Office:				
Basic Supervision	\$ 8,000	8,484	484	7,451
County Clerk	6,000	360	(5,640)	4,265
District Clerk	13,000	14,620	1,620	13,580
Total Revenues	<u>\$ 27,000</u>	<u>23,464</u>	<u>(3,536)</u>	<u>25,296</u>
EXPENDITURES				
Current:				
General Government:				
Salaries And Fringe Benefits	\$ 164,074	158,138	5,936	127,589
Records Management And Preservation	9,300	8,135	1,165	7,465
Total Expenditures	<u>\$ 173,374</u>	<u>166,273</u>	<u>7,101</u>	<u>135,055</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(146,374)	(142,809)	3,565	(109,759)
Other Financing Sources (Uses):				
Operating Transfers In	\$ 126,837	126,837		40,506
Total Other Financing Sources (Uses)	<u>\$ 126,837</u>	<u>126,837</u>		<u>40,506</u>
Net Change in Fund Balances	<u>\$ (19,537)</u>	<u>(15,972)</u>	<u>3,565</u>	<u>(69,253)</u>
Fund Balances - Beginning		20,276		89,529
Fund Balances - Ending		<u>\$ 4,304</u>		<u>20,276</u>

Webb County, Texas
Webb County Clerk Records Management And Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
September 30, 2002 with Comparative Figures
for September 30, 2001

	2002			Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fees Of Office:					
County Clerk	\$ 180,000	180,000	186,065	6,065	169,407
Total Revenues	<u>\$ 180,000</u>	<u>180,000</u>	<u>186,065</u>	<u>6,065</u>	<u>169,407</u>
EXPENDITURES					
Current:					
General Government:					
Salaries And Fringe Benefits	\$ 43,459	43,459	44,375	(916)	41,003
Records Management And Preservation	50,000	36,999	30,094	6,905	54,183
Capital Outlay					
Total Expenditures	<u>\$ 93,459</u>	<u>80,458</u>	<u>74,469</u>	<u>5,989</u>	<u>95,186</u>
Excess(Deficiency) Of Revenue Over(Under)Expenditures	86,541	99,542	111,596	12,054	74,221
OTHER FINANCING SOURCES (Uses):					
Operating Transfers Out	\$ (126,837)	(126,837)	(126,837)		(40,506)
Total Financing Sources (Uses)	<u>\$ (126,837)</u>	<u>(126,837)</u>	<u>(126,837)</u>		<u>(40,506)</u>
Net Change in Fund Balances	<u>\$ (40,296)</u>	<u>(27,295)</u>	(15,241)	<u>12,054</u>	33,715
Fund Balances - Beginning			27,295		(6,420)
Fund Balances - Ending			<u>\$ 12,054</u>		<u>27,295</u>

Webb County, Texas
Road and Bridge Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget And Actual
For the Year ended December 31, 2002 with
Comparative Figures for Year Ended September 30, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year as of 9/30/01
	Original	Final			
REVENUES					
Property taxes	\$ 279,134	277,768	261,160	(16,608)	259,279
Fees	2,227,000	2,227,000	2,180,652	(46,348)	2,192,955
Fines and Forfeits	599,100	599,100	634,154	35,054	670,301
Intergovernmental Revenue	40,000	40,000	33,813	(6,187)	33,856
Miscellaneous	30,800	30,800	127,354	96,554	80,057
Total revenues	\$ 3,176,034	3,174,668	3,237,133	62,465	3,236,448
EXPENDITURES					
Infrastructure and environmental services					
Roads and Bridges	\$ 3,474,961	3,498,261	3,111,128	387,133	2,694,402
Capital Outlay		151,895	151,894	1	780,639
Total expenditures	\$ 3,474,961	3,650,156	3,263,022	387,134	3,475,041
Excess of revenues over expenditures	(298,927)	(475,488)	(25,889)	449,599	(238,593)
OTHER FINANCING SOURCES (USES)					
Lease-Purchase Financing		151,895	151,894		775,190
Transfers in			10,324	10,324	
Transfers out	(226,774)	(226,774)	(226,774)		(318,274)
Total other financing sources and uses	(226,774)	378,669	(64,556)	10,324	456,916
Net change in fund balances	(72,153)	(96,819)	(90,445)	459,923	218,323
Fund balances - beginning	1,203,006	1,203,006	1,203,006		984,683
Fund balances - ending	\$ 1,130,853	1,106,187	1,112,561	459,923	1,203,006

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

Title IV-D Automated Information Contract #00-03847.A2
Grant Period 9/01/99 - 8/31/03

	Original And Final Budgeted Amounts	Cumulative Thru 9/30/01	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 133,611	114,091	19,520	133,611
Total Revenues	<u>\$ 133,611</u>	<u>114,091</u>	<u>19,520</u>	<u>133,611</u>
EXPENDITURES				
Current:				
Justice System:				
Salaries/Fringe Benefits	\$ 127,820	62,658	32,068	94,726
Materials And Supplies	3,791	1,698	2,093	3,791
Repairs, Maintenance, Equipment	2,000		2,000	
Total Expenditures	<u>\$ 133,611</u>	<u>64,356</u>	<u>36,161</u>	<u>98,517</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u>49,735</u>	(16,641)	<u>35,094</u>
Fund Balances - Beginning			65,202	
Fund Balances - Ending			<u>\$ 48,561</u>	

Variance With Final Budget Positive (Negative)	Total Prior Year As of 9/30/01
	51,163
	<u>51,163</u>
33,094	30,442 1,698
<u>33,094</u>	<u>32,140</u>
<u>33,094</u>	19,023
	<u>46,179</u>
	<u>65,202</u>

Webb County, Texas
State Comptroller
Law Enforcement Officer's Standards and Education Accounts
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/01
	Budgeted Amounts				
	Original	Final			
REVENUES					
Intergovernmental	\$ 25,170	25,170	31,009	5,839	25,114
Total Revenues	<u>\$ 25,170</u>	<u>25,170</u>	<u>31,009</u>	<u>5,839</u>	<u>25,114</u>
EXPENDITURES					
Current:					
Administration Of Justice System					
Training and Education	\$ 25,170	46,575	35,965	10,610	14,639
Total Expenditures	<u>\$ 25,170</u>	<u>46,575</u>	<u>35,965</u>	<u>10,610</u>	<u>14,639</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u>(21,405)</u>	<u>(4,956)</u>	<u>16,449</u>	10,475
Fund Balance Beginning Of Year			17,200		6,725
Fund Balance End Of Year			<u>\$ 12,244</u>		<u>17,200</u>

Webb County, Texas
Tax Assessor / Collector Vehicle Inventory Tax
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Budgeted Amounts				
	Original	Final			
REVENUES					
Penalty And Interest	\$ 3,000	3,000		(3,000)	
Service Fees	27,000	27,000	14,138	(12,862)	55,197
Interest	18,000	18,000		(18,000)	
Total Revenues	<u>\$ 48,000</u>	<u>48,000</u>	<u>14,138</u>	<u>(33,862)</u>	<u>55,197</u>
EXPENDITURES					
Current:					
General Government:					
Insurance	\$	1,000		1,000	
Materials and Supplies		2,500		2,500	
Vehicle Maintenance		1,000		1,000	
Principal	15,251	15,251	15,251		
Interest And Other Charges	4,085	4,085	4,084	1	
Capital Outlay	12,500	12,500		12,500	138,708
Total Expenditures	<u>\$ 31,836</u>	<u>36,336</u>	<u>19,335</u>	<u>17,001</u>	<u>138,708</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 16,164</u>	<u>11,664</u>	<u>(5,197)</u>	<u>(16,861)</u>	<u>(83,511)</u>
Other Financing Sources (Uses):					
Lease Purchase	\$				88,708
Total Other Financing Sources (Uses)	<u>\$</u>				<u>88,708</u>
Net Change in Fund Balances	<u>\$ 16,164</u>	<u>11,664</u>	<u>(5,197)</u>	<u>(16,861)</u>	<u>5,197</u>
Fund Balances - Beginning			5,197		
Fund Balances - Ending			<u>\$</u>		<u>5,197</u>

Webb County, Texas
Justice Court Technology
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original and Final Budgeted Amounts	Actual Amounts		
REVENUES				
Fees of Office	\$	24,726	24,726	
Total Revenues	\$	<u>24,726</u>	<u>24,726</u>	
EXPENDITURES				
Capital Outlay	\$	-		
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	<u>24,726</u>	<u>24,726</u>	
Fund Balances - Beginning				
Fund Balances - Ending	\$	<u>24,726</u>		

Webb County, Texas
Election Contract Services
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original and Final Budgeted Amounts	Actual Amounts		
REVENUES				
Fees of Office	\$	259,408	259,408	
Interest		1,261	1,261	
Other Revenues		5,315	5,315	
Total Revenues	\$	<u>265,984</u>	<u>265,984</u>	
EXPENDITURES				
Election Expense	\$	291,507	(291,507)	
Capital Outlay		25,000	(25,000)	
Total Expenditures	\$	<u>316,507</u>	<u>(316,507)</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(50,523)	(50,523)	
Other Financing Sources (Uses):				
Operating Transfers In	\$	142,458	142,458	
Total Other Financing Sources (Uses)	\$	<u>142,458</u>	<u>142,458</u>	
Net Change in Fund Balances	\$	<u>91,935</u>	<u>91,935</u>	
Fund Balances - Beginning		<u>91,935</u>		
Fund Balances - Ending	\$	<u>91,935</u>		

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Community Corrections Program Grant Period 9/01/01 - 8/31/02					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total	
	Original	Final				
REVENUES						
Payments By Program Participants	\$ 105,000	120,000	7,108	105,911	113,019	(6,981)
Intergovernmental	409,889	409,889	43,926	365,963	409,889	
Other Revenue	49,000	40,000	1,446	40,421	41,867	1,867
Total Revenues	<u>\$ 563,889</u>	<u>569,889</u>	<u>52,480</u>	<u>512,295</u>	<u>564,775</u>	<u>(5,114)</u>
EXPENDITURES						
Current:						
Corrections And Rehabilitation:		..				
Salaries And Fringe Benefits	\$ 707,720	713,492	51,963	618,160	670,123	43,369
Travel And Furnished Transportation						
Contractual Services	26,440	40,440	375	38,245	38,620	1,820
Professional Fees	3,075	2,738		2,738	2,738	
Supplies And Operating Expenditures	46,414	62,272	37	47,177	47,214	15,058
Facilities, Utilities And Equipment		2,065	105	1,041	1,146	919
Total Expenditures	<u>\$ 783,649</u>	<u>821,007</u>	<u>52,480</u>	<u>707,361</u>	<u>759,841</u>	<u>61,166</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(219,760)	(251,118)		(195,066)	(195,066)	56,052
Other Financing Sources (Uses):						
Operating Transfers In	\$ 219,760	251,118		236,773	236,773	(14,345)
Total Other Financing Sources (Uses)	<u>\$ 219,760</u>	<u>251,118</u>		<u>236,773</u>	<u>236,773</u>	<u>(14,345)</u>
Net Change In Fund Balances	<u>\$</u>	<u></u>	<u></u>	<u>41,707</u>	<u>41,707</u>	<u>41,707</u>
Fund Balances - Beginning					<u>41,707</u>	
Fund Balances - Ending					<u>\$ 41,707</u>	

Community Corrections Program
Grant Period 9/01/02 - 8/31/03

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
105,000	10,965	(94,035)	116,876	85,848
409,889	53,332	(356,557)	419,295	432,357
49,000	1,933	(47,067)	42,354	32,409
<u>563,889</u>	<u>66,230</u>	<u>(497,659)</u>	<u>578,525</u>	<u>550,614</u>
733,780	58,365	675,415	676,525	613,853
				5,240
26,440	2,990	23,450	41,235	27,815
3,075		3,075	2,738	3,152
46,414	4,812	41,602	51,989	54,822
	63	(63)	1,104	5,368
<u>809,709</u>	<u>66,230</u>	<u>743,479</u>	<u>773,591</u>	<u>710,250</u>
(245,820)		245,820	(195,066)	(159,636)
<u>245,820</u>		<u>(245,820)</u>	<u>236,773</u>	<u>158,262</u>
<u>245,820</u>		<u>(245,820)</u>	<u>236,773</u>	<u>158,262</u>
			<u>41,707</u>	<u>(1,374)</u>
				<u>1,374</u>
			<u>41,707</u>	<u>1,374</u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Day Reporting Center Grant Period 9/01/01 - 8/31/02					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 85,630	85,630	7,604	133,576	141,180	55,550
Total Revenues	<u>\$ 85,630</u>	<u>85,630</u>	<u>7,604</u>	<u>133,576</u>	<u>141,180</u>	<u>55,550</u>
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 100,591	100,591	7,279	92,553	99,832	759
Travel And Furnished Transportation	4,000	3,350	207	2,064	2,271	1,079
Contract Service For Offenders	100	100				100
Professional Fees	642	642		642	642	
Supplies And Operating Expenditures	600	600	54	360	414	186
Facilities, Utilities And Equipment	3,455	4,105	64	3,818	3,882	223
Total Expenditures	<u>\$ 109,388</u>	<u>109,388</u>	<u>7,604</u>	<u>99,437</u>	<u>107,041</u>	<u>2,347</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(23,758)	(23,758)		34,139	34,139	57,897
Other Financing Sources (Uses):						
Operating Transfers In	\$ 23,758	23,758		21,411	21,411	(2,347)
Total Other Financing Sources (Uses):	<u>\$ 23,758</u>	<u>23,758</u>		<u>21,411</u>	<u>21,411</u>	<u>(2,347)</u>
Net Change In Fund Balances	<u>\$</u>	<u></u>	<u></u>	<u>55,550</u>	<u>55,550</u>	<u>55,550</u>
Fund Balances - Beginning					<u></u>	
Fund Balances - Ending					<u>\$ 55,550</u>	

Day Reporting Center
Grant Period 9/01/02 - 8/31/03

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
85,630	8,559	(77,071)	142,135	81,423
<u>85,630</u>	<u>8,559</u>	<u>(77,071)</u>	<u>142,135</u>	<u>81,423</u>
101,716	7,988	93,728	100,541	92,600
4,000	275	3,725	2,339	3,278
100		100	642	249
642		642	440	612
600	80	520	4,034	325
3,455	216	3,239	4,034	3,244
<u>110,513</u>	<u>8,559</u>	<u>101,954</u>	<u>107,996</u>	<u>100,308</u>
(24,883)		24,883	34,139	(18,885)
<u>24,883</u>		<u>(24,883)</u>	<u>21,411</u>	<u>18,885</u>
<u>24,883</u>		<u>(24,883)</u>	<u>21,411</u>	<u>18,885</u>
			55,550	
			<u>55,550</u>	

Webb County, Texas
Community Justice Assistance Division - Regional Court Residential Treatment Center
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Court Residential Treatment Center Grant Period 9/01/01 - 8/31/02					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total	
	Original	Final				
REVENUES						
Payments By Program Participants	\$ 106,800	119,300		148,147	148,147	28,847
Intergovernmental	925,401	925,401	56,937	868,464	925,401	
Other Revenue	3,000	9,400	726	10,241	10,967	1,567
Total Revenues	<u>\$ 1,035,201</u>	<u>1,054,101</u>	<u>57,663</u>	<u>1,026,852</u>	<u>1,084,515</u>	<u>30,414</u>
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 807,020	780,792	44,538	715,342	759,880	20,912
Travel And Furnished Transportation	32,212	34,212	2,468	25,104	27,572	6,640
Contract Service For Offenders	13,700	21,800	4,472	13,876	18,348	3,452
Professional Fees	7,991	7,991		8,034	8,034	(43)
Supplies And Operating Expenditures	150,157	160,185	1,164	135,832	136,996	23,189
Facilities, Utilities And Equipment	163,287	168,287	5,021	155,857	160,878	7,409
Total Expenditures	<u>\$ 1,174,367</u>	<u>1,173,267</u>	<u>57,663</u>	<u>1,054,045</u>	<u>1,111,708</u>	<u>61,559</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(139,166)	(119,166)		(27,193)	(27,193)	91,973
Other Financing Sources (Uses):						
Operating Transfers In	\$ 139,166	119,166		27,193	27,193	(91,973)
Total Other Financing Sources (Uses):	<u>\$ 139,166</u>	<u>119,166</u>		<u>27,193</u>	<u>27,193</u>	<u>(91,973)</u>
Net Change In Fund Balances	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning					\$	
Fund Balances - Ending					<u></u>	

Court Residential Treatment Center
Grant Period 9/01/02 - 8/31/03

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
93,560	15,226	(78,334)	163,373	83,669
925,401	53,168	(872,233)	921,632	878,704
3,000	84	(2,916)	10,325	11,830
<u>1,021,961</u>	<u>68,478</u>	<u>(953,483)</u>	<u>1,095,330</u>	<u>974,203</u>
807,020	59,643	747,377	774,985	640,771
32,212	914	31,298	26,018	46,915
13,700	792	12,908	14,668	28,308
7,991	300	7,691	8,334	7,940
136,917	3,040	133,877	138,872	119,576
163,287	3,789	159,498	159,646	191,173
<u>1,161,127</u>	<u>68,478</u>	<u>1,092,649</u>	<u>1,122,523</u>	<u>1,034,683</u>
(139,166)		139,166	(27,193)	(60,480)
<u>139,166</u>		<u>(139,166)</u>	<u>27,193</u>	<u>58,839</u>
<u>139,166</u>		<u>(139,166)</u>	<u>27,193</u>	<u>58,839</u>
				(1,641)
				<u>1,641</u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

		Basic Supervision Program Grant Period 9/01/01 - 8/31/02				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts		Total
		Original	Final				
REVENUES							
Probation Fees	\$	840,996	840,996	49,870	744,296	794,166	(46,830)
Intergovernmental		805,374	805,374	39,152	784,543	823,695	18,321
Interest		60,000	20,000	1,547	19,992	21,539	1,539
Other Revenue		3,292	3,292	6	8,618	8,624	5,332
Total Revenues	\$	<u>1,709,662</u>	<u>1,669,662</u>	<u>90,575</u>	<u>1,557,449</u>	<u>1,648,024</u>	<u>(21,638)</u>
EXPENDITURES							
Current:							
Corrections And Rehabilitation:							
Salaries And Fringe Benefits	\$	1,214,483	1,098,292	84,838	1,011,905	1,096,743	1,549
Travel And Furnished Transportation		31,880	33,166	1,201	17,899	19,100	14,066
Contract Service For Offenders		9,750	12,750	1,925	10,410	12,335	415
Professional Fees		24,290	36,540	70	29,279	29,349	7,191
Supplies And Operating Expenditures		35,931	82,714	1,134	44,668	45,802	36,912
Facilities, Utilities And Equipment		10,644	11,944	1,407	7,227	8,634	3,310
Total Expenditures	\$	<u>1,326,978</u>	<u>1,275,406</u>	<u>90,575</u>	<u>1,121,388</u>	<u>1,211,963</u>	<u>63,443</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		382,684	394,256		436,061	436,061	41,805
Other Financing Sources (Uses):							
Operating Transfers Out	\$	(382,684)	(394,256)		(285,591)	(285,591)	108,665
Total Other Financing Sources (Uses):	\$	<u>(382,684)</u>	<u>(394,256)</u>		<u>(285,591)</u>	<u>(285,591)</u>	<u>108,665</u>
Net Change In Fund Balance	\$				<u>150,470</u>	<u>150,470</u>	<u>150,470</u>
Fund Balances - Beginning							
Fund Balances - Ending					<u>\$ 150,470</u>		

Basic Supervision Program
Grant Period 9/01/02 - 8/31/03

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
888,019	54,518	(833,501)	798,814	665,827
805,374	36,324	(769,050)	820,867	757,041
60,000	1,438	(58,562)	21,430	34,335
3,292	236	(3,056)	8,854	2,198
<u>1,756,685</u>	<u>92,516</u>	<u>(1,664,169)</u>	<u>1,649,965</u>	<u>1,459,401</u>
1,234,321	86,777	1,147,544	1,098,682	1,144,521
31,880	1,926	29,954	19,825	29,920
9,750	3,885	5,865	14,295	7,790
24,290	(229)	24,519	29,050	30,813
35,931		35,931	44,668	19,843
10,644	157	10,487	7,384	9,012
<u>1,346,816</u>	<u>92,516</u>	<u>1,254,300</u>	<u>1,213,904</u>	<u>1,241,899</u>
409,869		(409,869)	436,061	217,502
<u>(409,869)</u>		<u>409,869</u>	<u>(285,591)</u>	<u>(244,691)</u>
<u>(409,869)</u>		<u>409,869</u>	<u>(285,591)</u>	<u>(244,691)</u>
			150,470	(27,189)
			<u>150,470</u>	<u>27,189</u>
			<u>150,470</u>	<u>27,189</u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Treatment Incarceration Program Grant Period 9/01/01 - 8/31/02					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 180,000	180,000		180,000	180,000	
Total Revenues	<u>\$ 180,000</u>	<u>180,000</u>		<u>180,000</u>	<u>180,000</u>	
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$			178,864	178,864	
Contract Service For Offenders		178,650		178,864	178,864	
Professional Fees		1,350		1,350	1,350	
Total Expenditures	<u>\$</u>	<u>180,000</u>		<u>180,214</u>	<u>180,214</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures			(214)	(214)	(214)	
Other Financing Sources (Uses):						
Operating Transfers In	\$		214	214	214	
Total Other Financing Sources (Uses)	<u>\$</u>		<u>214</u>	<u>214</u>	<u>214</u>	
Net Change In Fund Balances	<u>\$</u>					
Fund Balances - Beginning						
Fund Balances - Ending				<u>\$</u>		

Treatment Incarceration Program
Grant Period 9/01/02 - 8/31/03

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
189,453	5,087	(184,366)	185,087	200,001
<u>189,453</u>	<u>5,087</u>	<u>(184,366)</u>	<u>185,087</u>	<u>200,001</u>
26,605		26,605		10,730
161,498	5,087	156,411	183,951	196,626
1,350		1,350	1,350	1,350
<u>189,453</u>	<u>5,087</u>	<u>184,366</u>	<u>185,301</u>	<u>208,706</u>
			(214)	(8,705)
			214	8,705
			<u>214</u>	<u>8,705</u>



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Webb County, Texas
CRT Residential Treatment Center
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Variance with	Total
	Original and	Actual	Final Budget	Prior Year
	Final Budgeted	Amounts	Positive	As Of 9/30/01
	Amounts	Amounts	(Negative)	
REVENUES				
CRT Rents	\$ 116,000	117,120	1,120	116,736
Total Revenues	\$ 116,000	117,120	1,120	116,736
 EXPENDITURES				
Current:				
General Government				
COP Principal	\$ 25,000	25,000		15,000
COP Interest And Paying Agent Fees	90,650	88,690	1,960	93,745
Total Expenditures	\$ 115,650	113,690	1,960	108,745
Excess (Deficiency) Of Revenue				
Over (Under) Expenditures	\$ 350	3,430	3,080	7,991
Fund Balances - Beginning		7,991		7,991
Fund Balances - Ending		\$ 11,421		7,991

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Mentally Impaired Caseload Grant Period 9/01/01 - 8/31/02					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 58,163	58,163	1,561	56,602	58,163	
Total Revenues	<u>\$ 58,163</u>	<u>58,163</u>	<u>1,561</u>	<u>56,602</u>	<u>58,163</u>	
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 52,921	52,487	1,121	50,789	51,910	577
Travel & Furnished Transportation	1,600	1,600	440	205	645	955
Professional Fees	636	636		436	436	200
Sales & Operating Expenditures	3,006	3,440		3,390	3,390	50
Total Expenditures	<u>\$ 58,163</u>	<u>58,163</u>	<u>1,561</u>	<u>54,820</u>	<u>56,381</u>	<u>1,782</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures				1,782	1,782	1,782
Other Financing Sources (Uses):						
Operating Transfers In	\$ _____	_____	_____	_____	_____	_____
Total Other Financing Sources (Uses)	\$ _____	_____	_____	_____	_____	_____
Net Change In Fund Balances	<u>\$ _____</u>	<u>_____</u>	<u>_____</u>	<u>1,782</u>	<u>1,782</u>	<u>1,782</u>
Fund Balances - Beginning					_____	
Fund Balances - Ending				\$ _____	<u>1,782</u>	

Mentally Impaired Caseload
Grant Period 9/01/02 - 8/31/03

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
58,163	2,635	(55,528)	59,237	1,561
<u>58,163</u>	<u>2,635</u>	<u>(55,528)</u>	<u>59,237</u>	<u>1,561</u>
54,962	2,011	52,951	52,800	1,121
1,450	624	826	829	440
636		636	436	.
1,115		1,115	3,390	
<u>58,163</u>	<u>2,635</u>	<u>55,528</u>	<u>57,455</u>	<u>1,561</u>
			1,782	
			1,782	
			<u>1,782</u>	

Webb County, Texas
Criminal Justice Division
Purchase of Juvenile Justice Alternatives
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Grant # JA-01-J20-14790-03 Grant Period 10/01/01 - 9/30/02			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
REVENUES				
Intergovernmental	\$ 15,582	12,720	(2,862)	12,792
Grant Matching	6,418	5,195	(1,223)	5,482
Total Revenues	<u>\$ 22,000</u>	<u>17,915</u>	<u>(4,085)</u>	<u>18,274</u>
EXPENDITURES				
Current:				
Justice System:				
Professional Services	\$ 22,000	17,915	4,085	18,274
Total Expenditures	<u>\$ 22,000</u>	<u>17,915</u>	<u>4,085</u>	<u>18,274</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances - Beginning		<u></u>		<u></u>
Fund Balances - Ending		<u>\$</u>		<u></u>

Webb County, Texas
U. S. Department Of Justice
Arrestee Drug Abuse Monitoring Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
REVENUES				
Intergovernmental	\$ 103,485	103,485		200,952
Total Revenues	\$ 103,485	103,485		200,952
 EXPENDITURES				
Current:				
Justice System:				
Professional Services	\$ 103,485	103,485		200,952
Total Expenditures	\$ 103,485	103,485		200,952
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**U. S. Department Of Justice
Vertex Targeted Opportunities
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001**

Project #TJPC-E-02-240
Grant Period: 9/01/01 - 8/31/02

	Original and Final Budgeted Amounts	Cumulative thru 9/30/01	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$		146,777	146,777	
Interest Income					
Total Revenues	\$		<u>146,777</u>	<u>146,777</u>	
EXPENDITURES					
Current:					
Justice System:					
Professional Services	\$				
Total Expenditures	\$				
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$		<u>146,777</u>	<u>146,777</u>	
Fund Balances - Beginning				<u>146,777</u>	
Fund Balances - Ending				<u><u>146,777</u></u>	

Project #TJPC-E-03-240
Grant Period: 9/01/02 - 8/31/03

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
			146,777	
	21		21	
	21		146,798	
			146,798	
			146,798	

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Grant #TJPC-B-2002-240					Variance with Final Budget Positive (Negative)
	Grant Period: 9/01/01 - 8/31/02					
	Budgeted Amounts		Cumulative	Actual	Total	
	Original	Final	thru 9/30/01	Amounts	Total	
REVENUES						
Intergovernmental	\$ 44,716	41,590	3,380	37,230	40,610	(980)
Grant Matching						
Total Revenues	\$ 44,716	41,590	3,380	37,230	40,610	(980)
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 37,784	39,805	2,980	36,355	39,335	470
Travel	900	899				899
Operating Expenses						
Non-Residential Services	6,032	4011	400	4,000	4,400	(389)
Total Expenditures	\$ 44,716	44,715	3,380	40,355	43,735	980
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	(3,125)		(3,125)	(3,125)	
Fund Balances - Beginning					3,125	
Fund Balances - Ending				\$		

Grant #TJPC-B-2003-240
Grant Period: 9/01/02 - 8/31/03

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
44,716	3,551	(41,165)	40,781	39,090
3,193		(3,193)		
<u>47,909</u>	<u>3,551</u>	<u>(44,358)</u>	<u>40,781</u>	<u>39,090</u>
45,402	3,151	42,251	39,506	36,984
900		900		150
				4,800
1,607	400	1,207	4,400	
<u>47,909</u>	<u>3,551</u>	<u>44,358</u>	<u>43,906</u>	<u>41,934</u>
			(3,125)	(2,844)
			<u>3,125</u>	<u>5,969</u>
			<u>3,125</u>	<u>3,125</u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Grant #TJPC-Y-2002-240 Grant Period: 9/01/01 - 8/31/02					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative thru 9/30/01	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 319,362	301,959	24,386	277,572	301,958	(1)
Grant Matching	10,740	10,740	547	9563.3	10,110	(630)
Total Revenues	<u>\$ 330,102</u>	<u>312,699</u>	<u>24,933</u>	<u>287,136</u>	<u>312,068</u>	<u>(631)</u>
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 302,607	321,389	24,333	297,709	322,042	(653)
Travel	8,100	6,300	600	4,800	5,400	900
Operating Expenses	6,000	375		375	375	
Non-Residential Services	13,395	2038		1,655	1,655	383
Total Expenditures	<u>\$ 330,102</u>	<u>330,102</u>	<u>24,933</u>	<u>304,539</u>	<u>329,471</u>	<u>631</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u>(17,403)</u>	<u></u>	<u>(17,403)</u>	<u>(17,403)</u>	<u></u>
Fund Balances - Beginning					17,403	
Fund Balances - Ending					<u>\$</u>	

Grant #TJPC-Y-2003-240
Grant Period: 9/01/02 - 8/31/03

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/02
351,859	26,222	(325,637)	303,794	267,279
10,423		(10,423)	9,564	11,832
<u>362,282</u>	<u>26,222</u>	<u>(336,060)</u>	<u>313,358</u>	<u>279,111</u>
353,430	25,622	327,808	323,331	277,315
8,100	600	7,500	5,400	6,375
			375	
752		752	1,655	35,187
<u>362,282</u>	<u>26,222</u>	<u>336,060</u>	<u>330,761</u>	<u>318,877</u>
			(17,403)	(39,766)
			<u>17,403</u>	<u>57,169</u>
			<u>17,403</u>	<u>17,403</u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Grant TJPC-A-2002-240 Grant Period: 9/01/01 - 8/31/02					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative thru 9/30/01	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 423,074	383,492	29,272	338,933	368,205	(15,287)
Grant Matching	129,665	137,822	9,068	128,663	137,731	(91)
Total Revenues	<u>\$ 552,739</u>	<u>521,314</u>	<u>38,340</u>	<u>467,596</u>	<u>505,936</u>	<u>(15,378)</u>
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 435,034	439,805	31,217	404,817	436,034	3,771
Travel	22,500	22,500	1,775	21,875	23,650	(1,150)
Operating Expenses	14,394	23,209	1,900	21,881	23,781	(572)
Non-Residential Services	20,000	20,100		19,404	19,404	696
Residential Services	60,811	61,691	3,448	45,610	49,058	12,633
Total Expenditures	<u>\$ 552,739</u>	<u>567,305</u>	<u>38,340</u>	<u>513,587</u>	<u>551,927</u>	<u>15,378</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u>(45,991)</u>	<u></u>	<u>(45,991)</u>	<u>(45,991)</u>	<u></u>
Fund Balances - Beginning					45,991	
Fund Balances - Ending					<u>\$</u>	

Grant TJPC-A-2003-240
Grant Period: 9/01/02 - 8/31/03

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 09/30/01
Original	Final				
435,695	435,695	36,649	(399,046)	375,582	365,443
145,439	145,439		(145,439)	128,663	112,798
<u>581,134</u>	<u>581,134</u>	<u>36,649</u>	<u>(544,485)</u>	<u>504,245</u>	<u>478,241</u>
443,512	442,415	31,763	411,749	436,580	399,913
28,622	14,400	1,175	27,447	23,050	20,750
10,000	24,222	600	9,400	22,481	
24,000	25,097	3,111	20,889	22,515	51,744
75,000	75,000		75,000	45,610	36,688
<u>581,134</u>	<u>581,134</u>	<u>36,649</u>	<u>544,485</u>	<u>550,236</u>	<u>509,095</u>
				(45,991)	(30,854)
				45,991	76,845
				<u>45,991</u>	<u>45,991</u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Grant #TJPC-P-2002-240 Grant Period: 9/01/01 - 8/31/02					Variance with Final Budget Postive (Negative)
	Budgeted Amounts		Cumulative thru 9/30/01	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 600,000	600,000	30,031	560,618	590,649	(9,351)
Charges And Fees	293,160	293,160	23,305	340,751	364,056	70,896
Interest						(4,000)
Grant Matching	4,000	4,000				(4,000)
Total Revenues	<u>\$ 897,160</u>	<u>897,160</u>	<u>53,336</u>	<u>901,369</u>	<u>954,705</u>	<u>57,545</u>
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 741,385	741,885	58,295	659,174	717,469	24,416
Operating Expenses	148,775	180,551	10,882	143,328	154,210	26,340
Capital Outlay	7,000	94,919		94,919	94,919	
Total Expenditures	<u>\$ 897,160</u>	<u>1,017,355</u>	<u>69,177</u>	<u>897,421</u>	<u>966,598</u>	<u>50,756</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures		(120,195)	(15,841)	3,948	(11,893)	6,789
OTHER FINANCING SOURCES (USES)						
Lease Purchase	\$	94,919		94,919	94,919	
Total Other Financing Sources (Uses)	<u>\$</u>	<u>94,919</u>		<u>94,919</u>	<u>94,919</u>	
Net Change In Fund Balances	<u>\$</u>	<u>(25,276)</u>	<u>(15,841)</u>	<u>98,867</u>	83,026	<u>6,789</u>
Fund Balances - Beginning					291,658	
Fund Balances - Ending					<u>\$ 374,684</u>	

Grant #TJPC-P-2003-240
Grant Period: 9/01/02 - 8/31/03

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 09/30/01
Original	Final				
614,117	614,117		(614,117)	560,618	541,353
362,609	362,609	28,438	(334,171)	369,189	233,986
25,000	25,000		(25,000)		
					4,000
<u>1,001,726</u>	<u>1,001,726</u>	<u>28,438</u>	<u>(973,288)</u>	<u>929,807</u>	<u>779,339</u>
874,039	874,439	64,141	810,298	723,315	611,645
164,534	164,534	16,356	148,178	159,684	215,480
8,215	7,815		7,815	94,919	2,317
<u>1,046,788</u>	<u>1,046,788</u>	<u>80,497</u>	<u>966,291</u>	<u>977,918</u>	<u>829,442</u>
(45,062)	(45,062)	(52,059)	(6,997)	(48,111)	(50,103)
				94,919	
				94,919	
<u>(45,062)</u>	<u>(45,062)</u>	<u>(52,059)</u>	<u>(6,997)</u>	46,808	(50,103)
				275,817	325,920
				<u>322,625</u>	<u>275,817</u>

**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, 2002 with Comparative Figures
for Year Ended September 30, 2001**

Grant # JB-00-J20-13831-03
Grant Period: 8/01/01 - 7/31/02

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/01	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 78,866	44,215	32,176	76,391
Grant Matching	36,838	11,082	25,854	36,936
Total Revenues	\$ 115,704	55,297	58,030	113,327
 EXPENDITURES				
Current:				
Justice System:				
Personnel	\$ 102,400	55,297	47,102	102,399
Operations	13,304	11,082	10,928	10,928
Total Expenditures	\$ 115,704	55,297	58,030	113,327
 Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
 Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
(2,475)	44,215
98	11,082
<u>(2,377)</u>	<u>55,297</u>

1	55,297
<u>2,376</u>	<u>55,297</u>
<u>2,377</u>	<u>55,297</u>
<u><u> </u></u>	<u><u> </u></u>

Webb County, Texas
Criminal Justice Division
School Based Anti-Truancy Bootcamp
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Grant #JB-00-J20-14564-03 Grant Period: 8/01/01 - July 31, 2002				Variance with Final Budget Positive (Negative)
	Original and Final Budgeted Amounts	Cumulative thru 9/30/01	Actual Amounts	Total	
REVENUES					
Intergovernmental	\$ 199,436	12,950	165,739	178,689	(20,747)
Grant Matching	1,507		1,507	1,507	
In-Kind revenues	35,735	2,467	28,985	31,452	(4,284)
Total Revenues	\$ 236,679	15,417	196,231	211,648	(25,032)
EXPENDITURES					
Current:					
Justice System:					
Wages And Fringe Benefits	\$ 200,943	12,950	167,246	180,197	20,747
Operations	35,735	2,467	28,985	31,452	4,284
Total Expenditures	\$ 236,679	15,417	196,231	211,648	25,031
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	



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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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original and Final Budgeted Amounts	Actual		
REVENUES				
Intergovernmental	\$ 29,346	29,346		189
Total Revenues	\$ 29,346	29,346		189
 EXPENDITURES				
Current:				
Justice System:				
Training & Education	\$ 15,572	15,572		
Professional Services	13,774	13,773		11,033
Total Expenditures	\$ 29,346	29,346		11,033
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			(10,844)
Fund Balances - Beginning				10,844
Fund Balances - Ending	\$			

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

Grant #TJPC-Z-2002-240
Grant Period: 9/01/01 - 8/31/02

	Original and Final Budgeted Amounts	Cumulative thru 9/30/01	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 111,150	4,584	101,079	105,663	(5,487)
Total Revenues	<u>\$ 111,150</u>	<u>4,584</u>	<u>101,079</u>	<u>105,663</u>	<u>(5,487)</u>
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 111,150	4,584	101,079	105,663	5,487
Total Expenditures	<u>\$ 111,150</u>	<u>4,584</u>	<u>101,079</u>	<u>105,663</u>	<u>5,487</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				<u></u>	
Fund Balances - Ending				<u>\$</u>	

Grant #TJPC-A-2003-240
Grant Period: 9/01/02 - 8/31/03

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 09/30/01
111,150	8,282	(102,868)	109,361	4,584
<u>111,150</u>	<u>8,282</u>	<u>(102,868)</u>	<u>109,361</u>	<u>4,584</u>
111,150	8,282	102,868	109,361	4,584
<u>111,150</u>	<u>8,282</u>	<u>102,868</u>	<u>109,361</u>	<u>4,584</u>

Webb County, Texas
Constable Precinct 1 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original	Final			
REVENUES					
Fines And Forfeitures	\$ 167,626	167,626		(167,626)	280,738
Interest			3,223	3,223	73
Total Revenues	<u>\$ 167,626</u>	<u>167,626</u>	<u>3,223</u>	<u>(164,403)</u>	<u>280,811</u>
EXPENDITURES					
Current:					
Public Safety:					
Personnel And Fringe Benefits	\$ 13,726	14,936	8,164	6,772	
Minor Aparatus & Tool		40,994	38,263	2,731	
Training & Education		873	713	160	
Equipment Rental		3,300	1,625	1,675	
Vehicle Maintenance		1,500	1,170	330	
Other Law Enforcement		5,000	5,000		
Capital Outlay	153,900	114,997	78,215	36,782	
Total Expenditures	<u>\$ 167,626</u>	<u>181,600</u>	<u>133,150</u>	<u>48,450</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u>(13,974)</u>	<u>(129,927)</u>	<u>(115,953)</u>	280,811
Fund Balances - Beginning			280,811		
Fund Balances - Ending			<u>\$ 150,884</u>		<u>280,811</u>

Webb County, Texas
District Attorney State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002				
	Budgeted Amounts		Actual Amounts	Variance Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original	Final			
REVENUES					
Fines And Forfeitures	\$ 60,000	60,000	110,807	50,807	121,266
Interest	700	700	1,068	368	1,397
Total Revenues	<u>\$ 60,700</u>	<u>60,700</u>	<u>111,875</u>	<u>51,175</u>	<u>122,663</u>
EXPENDITURES					
Current:					
Public Safety:					
Personnel And Fringe Benefits	\$ 43,800	43,800	30,202	13,598	50,195
Investigations		1,000	2,876	(1,876)	
Administrative Travel		3,000	1,000	2,000	
Dues & Membership		600	495	105	
Drug Free Campaign	3,000	3,000	2,922	78	2,550
Other Law Enforcement					61
Total Expenditures	<u>\$ 46,800</u>	<u>51,400</u>	<u>37,495</u>	<u>13,905</u>	<u>52,806</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 13,900</u>	<u>9,300</u>	<u>74,380</u>	<u>65,080</u>	<u>69,857</u>
Other Financing Sources (Uses):					
Operating Transfer Out	\$		(16,158)	(16,158)	
Total Other Financing Sources (Uses)	<u>\$</u>		<u>(16,158)</u>	<u>(16,158)</u>	
Net Change In Fund Balances	<u>\$ 13,900</u>	<u>9,300</u>	<u>58,222</u>	<u>48,922</u>	
Fund Balances - Beginning			56,203		(13,654)
Fund Balances - Ending			<u>\$ 114,425</u>		<u>56,203</u>

Webb County, Texas
Sheriff State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002			Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Fines And Forfeitures	\$ 16,700	16,700	39,460	22,760	58,602
Interest	5,000	5,000	2,971	(2,029)	9,367
Total Revenues	<u>\$ 21,700</u>	<u>21,700</u>	<u>42,431</u>	<u>20,731</u>	<u>67,969</u>
EXPENDITURES					
Current:					
Public Safety:					
Salaries & Fringe Benefits	\$ 35,044	35,044		35,044	
Investigations	13,000	13,000		13,000	400
Due And Memberships	1,000	1,000		1,000	
Training And Education	10,000	10,000	9,801	199	
Materials And Supplies	1,000	1,000		1,000	
Minor Apparatus & Tools		2,395	2,395		
Building Maintenance	1,000	1,000		1,000	
Vehicle Maintenance	2,000	2,000	1,000	1,000	
Drug Free Campaign	5,000	1,000	1,000		
Expense For Other Law Enforcement		5,000	5,000		
Equipment Rental	25,000	25,000	10,647	14,353	11,797
GM Law Enforcement Block					
Capital Outlay	80,000	76,605	43,481	33,124	7,064
Total Expenditures	<u>\$ 173,044</u>	<u>173,044</u>	<u>73,324</u>	<u>99,720</u>	<u>19,261</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (151,344)</u>	<u>(151,344)</u>	(30,893)	<u>120,451</u>	48,709
Fund Balances - Beginning, Restated			211,331		162,622
Fund Balances - Ending			<u>\$ 180,438</u>		<u>211,331</u>

Webb County, Texas
District Attorney Federal Equitable Sharing
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original	Final			
REVENUES					
Fines And Forfeitures	\$ 160,000	160,000	367,983	207,983	380,548
Interest	2,100	2,100	4,963	2,863	4,055
Total Revenues	\$ 162,100	162,100	372,946	210,846	384,603
EXPENDITURES					
Current:					
Public Safety:					
Personnel And Fringe Benefits	\$ 102,881	102,881	54,110	48,771	47,032
Administrative Travel		11,587	9,745	1,842	252
Training And Education		9,300	8,466	834	1,888
Equipment Rental		11,500	11,455	45	
Uniforms		7,586	7,584	2	
Materials & Supplies		3,700	2,991	709	
Minor Aparatus & Tools		27,625	32,598	(4,973)	
Drug Free Campaign	5,000	36,500	32,516	3,984	3,105
Other Law Enforcement	2,000	1,300	1,030	270	180
Capital Outlay	36,000	40,762	34,742	6,020	17,425
Total Expenditures	\$ 145,881	252,741	195,237	57,504	69,882
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 16,219	(90,641)	177,709	268,350	314,721
Other Financing Sources (Uses):					
Operating Transfer In	\$		16,158	16,158	
Operating Transfer Out			(7,976)	(7,976)	
Total Other Financing Sources (Uses)	\$		8,182	8,182	
Net Change In Fund Balances	\$ 16,219	(90,641)	185,891	276,532	
Fund Balances - Beginning			314,721		
Fund Balances - Ending			\$ 500,612		314,721

Webb County, Texas
Sheriff Federal Equitable Sharing
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original	Final			
REVENUES					
Fines And Forfeitures			2,819	2,819	151,126
Interest	500	500	2,205	1,705	338
Total Revenues	<u>500</u>	<u>500</u>	<u>5,024</u>	<u>4,524</u>	<u>151,464</u>
EXPENDITURES					
Current:					
Public Safety:					
Investigations	16,596	16,596		16,596	
Uniforms		14,000	13,000	1,000	
Total Expenditures	<u>16,596</u>	<u>30,596</u>	<u>13,000</u>	<u>17,596</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>(16,096)</u>	<u>(30,096)</u>	<u>(7,976)</u>	<u>22,120</u>	151,464
Fund Balances - Beginning, Restated			168,060		16,596
Fund Balances - Ending			<u>\$ 160,084</u>		<u>168,060</u>

Webb County, Texas
Constable Precinct 4 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original	Final			
REVENUES					
Fines And Forfeitures	\$ 7,924	7,924	7,924		
Interest			121	121	
Total Revenues	<u>\$ 7,924</u>	<u>7,924</u>	<u>8,045</u>	<u>121</u>	
EXPENDITURES					
Current:					
Public Safety:					
Vehicle Maintenance		500	72	428	
Capital Outlay	7,424	7,424		7,424	
Total Expenditures	<u>\$ 7,424</u>	<u>7,924</u>	<u>72</u>	<u>7,852</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 500</u>		<u>7,973</u>	<u>(7,731)</u>	
Fund Balances - Beginning					
Fund Balances - Ending			<u>\$ 7,973</u>		

Webb County, Texas
State Comptroller's Office
49th Judicial District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original and Final Budget Amounts	Actual Amounts		
REVENUES				
Intergovernmental	\$ 32,930	28,072	(4,858)	32,930
Interest	1,135	356	(779)	1,135
Total Revenues	<u>\$ 34,065</u>	<u>28,428</u>	<u>(5,637)</u>	<u>34,065</u>
EXPENDITURES				
Current:				
Justice System:				
Wages And Benefits	\$ 24,097	21,533	2,564	24,097
Administrative Travel	2,337		2,337	2,337
Cell Phones	891	1,383	(492)	891
Equipment Rental				
Materials And Supplies	2,597	78	2,519	2,597
Dues And Membersips				
Total Expenditures	<u>\$ 29,922</u>	<u>22,994</u>	<u>6,928</u>	<u>29,922</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 4,143</u>	5,434	<u>1,291</u>	4,143
Fund Balances - Beginning		<u>25,089</u>		<u>20,946</u>
Fund Balances - Ending		<u>\$ 30,523</u>		<u>25,089</u>

Webb County, Texas
Drug Impact Court Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Budgeted Amounts				
	Original	Final			
REVENUES					
Fines And Forfeitures	\$ 312,000	312,000	380,534	68,534	362,994
Total Revenues	<u>\$ 312,000</u>	<u>312,000</u>	<u>380,534</u>	<u>68,534</u>	<u>362,994</u>
EXPENDITURES					
Current:					
Justice System:					
Wages And Fringe Benefits	\$ 215,006	215,006	214,873	133	399,460
Professional Services	20,000	20,000	17,520	2,480	23,676
Operating Expenditures	26,750	94,750	85,957	8,793	31,565
Total Expenditures	<u>\$ 261,756</u>	<u>329,756</u>	<u>318,350</u>	<u>11,406</u>	<u>454,701</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 50,244</u>	<u>(17,756)</u>	62,184	<u>79,940</u>	(91,707)
Fund Balances - Beginning			144,988		236,695
Fund Balances - Ending			<u>\$ 207,172</u>		<u>144,988</u>

**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, 2002 with Comparative Figures
for Year Ended September 30, 2001**

	Contract # 9900-0405 Grant Period 7/01/01-06/30/02				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/01	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 6,862	351	669	1,020	(5,842)
Revenue In kind	3,380	173	329	502	(2,878)
Total Revenues	\$ 10,242	524	998	1,522	(8,720)
 EXPENDITURES					
Current:					
Justice System:					
Travel	\$ 3,750				3,750
Professional Services	3,112	351	669	1,020	2,092
Supplies	3,380	173	329	502	2,878
Expenditures In Kind					
Equipment					
Total Expenditures	\$ 10,242	524	998	1,522	8,720
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Contract # 9901-0405
Grant Period 7/01/01-06/30/02

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
5,841	182	(5,659)	851	4,531
2,878	90	(2,788)	419	2,232
<u>8,719</u>	<u>272</u>	<u>(8,447)</u>	<u>1,270</u>	<u>6,763</u>
3,750		3,750		635
2,091	182	1,909	851	1,002
2,878	90	2,788	419	2,232
<u>8,719</u>	<u>272</u>	<u>8,447</u>	<u>1,270</u>	<u>2,894</u> <u>6,763</u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Grant Period: 9/01/01 - 8/31/02					
	Original and Final Budgeted Amounts	Cumulative As Of 9/30/01	Actual Amounts	Total	Variance with Final Budget Positive (Negative)	
REVENUES						
Intergovernmental	\$ 60,030	4,628	51,507	56,135	(3,895)	
Grant Matching	37,740	2,195	37,640	39,835	2,095	
Total Revenues	\$ 97,770	6,823	89,147	95,970	(1,800)	
 EXPENDITURES						
Current:						
Public Safety:						
Salaries	\$ 65,640	4,704	59,423	64,127	1,513	
Fringe Benefits	32,130	2,119	29,724	31,843	287	
Total Expenditures	\$ 97,770	6,823	89,147	95,970	1,800	
Excess (Deficiency) Of Revenues 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, 2002 with Comparative Figures
for Year Ended September 30, 2001

Grant # VA-01-V30-13771-03
Grant Period 7/01/01 - 6/30/02

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/01	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 40,408	9,717	30,386	40,103	(305)
Grant Matching	13,475	3,239	10,128	13,367	(108)
Total Revenues	<u>\$ 53,883</u>	<u>12,956</u>	<u>40,514</u>	<u>53,470</u>	<u>(413)</u>
EXPENDITURES					
Current:					
Justice System:					
Personnel	\$ 40,000	10,000	30,000	40,000	
Fringe Benefits	13,883	2,956	10,514	13,470	413
Travel					
Supplies					
Equipment					
Total Expenditures	<u>\$ 53,883</u>	<u>12,956</u>	<u>40,514</u>	<u>53,470</u>	<u>413</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				<u></u>	
Fund Balances - Ending				<u>\$</u>	

Grant # VA-02-V30-13771-04
Grant Period 07/01/02 - 06/30/03

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
Original	Final				
35,421	35,421	10,459	(24,962)	40,845	41,035
19,342	20,642	3,486	(17,156)	13,614	13,678
<u>54,763</u>	<u>56,063</u>	<u>13,945</u>	<u>(42,118)</u>	<u>54,459</u>	<u>54,713</u>
40,728	40,728	10,154	30,574	40,154	37,800
13,155	14,455	3,117	11,338	13,631	12,301
400	400	250	150	250	326
480	480	424	56	424	1,330
					2,956
<u>54,763</u>	<u>56,063</u>	<u>13,945</u>	<u>42,118</u>	<u>54,459</u>	<u>54,713</u>

Webb County, Texas
Criminal Justice Division
District Attorney's Domestic Violence Counselors
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

Grant # WF-00-V30-13508-03
Grant Period 6/01/01 - 5/31/02

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/01	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 73,191	29,040	44,151	73,191	
Grant Matching	44,442	9,680	31,645	41,325	(3,117)
Total Revenues	<u>\$ 117,633</u>	<u>38,720</u>	<u>75,796</u>	<u>114,516</u>	<u>(3,117)</u>
EXPENDITURES					
Current:					
Justice System:					
Personnel	\$ 82,823	27,395	55,747	83,142	(319)
Fringe Benefits	24,408	7,607	15,644	23,251	1,157
Travel	2,802	1,253	676	1,929	873
Training and Education		860	250	1,110	(1,110)
Supplies	7,600	1,605	3,479	5,084	2,516
Total Expenditures	<u>\$ 117,633</u>	<u>38,720</u>	<u>75,796</u>	<u>114,516</u>	<u>3,117</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				<u></u>	
Fund Balances - Ending				<u>\$</u>	



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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, 2002 with Comparative Figures
For Year Ended September 30, 2001

	Grant # Hidta Webb County				
	Grant Period 10/01/01 - 09/30/02				
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget Positive (Negative)	Prior Year As Of 9/30/01
REVENUES					
Intergovernmental	\$ 187,968	197,523	196,135	(1,388)	195,179
Grant Matching	12,388	12,391	62,973	50,582	24,044
Total Revenues	\$ 200,356	209,914	259,108	49,194	219,223
 EXPENDITURES					
Current:					
Public Safety:					
Personnel	\$ 145,068	154,626	161,344	(6,718)	114,997
Fringe Benefits	55,288	55,288	58,736	(3,448)	104,226
Total Expenditures	\$ 200,356	209,914	220,080	(10,166)	219,223
Excess (Deficiency) Of Revenue Over (Under) Expenditures			39,028	39,028	
Other Financing Sources (Uses):					
Operating Transfer In	\$ _____	_____	7,976	7,976	_____
Total Other Financing Sources (Uses)	\$ _____	_____	7,976	7,976	_____
Net Change In Fund Balances	\$ _____	_____	47,004	47,004	_____
Fund Balances - Beginning, Restated			(47,004)		_____
Fund Balances - Ending			\$ _____		_____

Webb County, Texas
Criminal Justice Division - Women's Legal Advocate (Prosecutor)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

Grant # WF-00-V30-13509-03
Grant Period 6/01/01 - 5/31/02

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/01	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 42,785	1,767	27,423	29,190	(13,595)
Grant Matching	17,219	589	9,141	9,730	(7,489)
Total Revenues	<u>\$ 60,004</u>	<u>2,356</u>	<u>36,564</u>	<u>38,920</u>	<u>(21,084)</u>
EXPENDITURES					
Current:					
Justice System:					
Personnel	\$ 45,634	1,825	26,925	28,750	16,884
Fringe Benefits	10,650	531	8,154	8,685	1,965
Travel	1,500				1,500
Training & Education			100	100	(100)
Supplies And Direct Operating Expenses	720		1,282	1,282	(562)
Minor Apparatus And Tools	1,500		103	103	1,397
Total Expenditures	<u>\$ 60,004</u>	<u>2,356</u>	<u>36,564</u>	<u>38,920</u>	<u>21,084</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ _____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
Fund Balances - Beginning				\$ _____	
Fund Balances - Ending				<u>_____</u>	

Webb County, Texas
Criminal Justice Division - Women's Legal Advocate
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

Grant # WF-00-V30 -13952-03
Grant Period 06/01/01 - 5/31/02

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/01	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 31,112	9,977	19,947	29,924	(1,188)
Grant Matching	10,908	3,326	6,649	9,975	(933)
Total Revenues	<u>\$ 42,020</u>	<u>13,303</u>	<u>26,596</u>	<u>39,899</u>	<u>(2,121)</u>
EXPENDITURES					
Current:					
Justice System:					
Personnel	\$ 27,573	9,120	18,559	27,679	(106)
Fringe Benefits	7,308	2,326	4,756	7,082	226
Travel	1,000	1,064	886	1,950	(950)
Supplies And Direct Operating Expenses	2,750	363	2,245	2,608	142
Training & Education	530	430	150	580	(50)
Equipment	2,859				2,859
Total Expenditures	<u>\$ 42,020</u>	<u>13,303</u>	<u>26,596</u>	<u>39,899</u>	<u>2,121</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				<u>\$</u>	
Fund Balances - Ending				<u></u>	

Grant # WF-01-V30 -13952-04
Grant Period 06/01/02 - 11/30/02

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
15,556	9,805	(5,751)	29,752	30,656
5,547	3,268	(2,279)	9,917	10,219
<u>21,103</u>	<u>13,073</u>	<u>(8,030)</u>	<u>39,669</u>	<u>40,875</u>

13,854	9,121	4,733	27,680	26,398
3,680	2,506	1,174	7,262	7,286
			886	1,064
1,374	1,446	(72)	3,691	1,698
500		500	150	430
1,695		1,695		3,999
<u>21,103</u>	<u>13,073</u>	<u>8,030</u>	<u>39,669</u>	<u>40,875</u>

<u>21,103</u>	<u>13,073</u>	<u>8,030</u>	<u>39,669</u>	<u>40,875</u>
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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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Grant #10PSSP571 Grant Period 1/1/01 - 12/31/01					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 181,049	181,049	125,994	62,391	188,384	7,335
Grant Matching		4,331	3,165		3,165	(1,165)
Total Revenues	<u>\$ 181,049</u>	<u>185,380</u>	<u>129,159</u>	<u>62,391</u>	<u>191,549</u>	<u>6,170</u>
EXPENDITURES						
Current:						
Public Safety:						
Personnel	\$ 141,717	146,048	100,082	47,142	147,223	(1,176)
Fringe Benefits	39,332	39,332	29,077	15,249	44,326	(4,994)
Total Expenditures	<u>\$ 181,049</u>	<u>185,380</u>	<u>129,159</u>	<u>62,391</u>	<u>191,549</u>	<u>(6,170)</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning					<u>\$</u>	
Fund Balances - Ending					<u></u>	

Grant #I2PSSP571
Grant Period 1/01/02 - 12/31/02

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
223,271	172,921	(50,350)	235,312	170,983
11,775	11,775		11,775	3,165
<u>235,046</u>	<u>184,696</u>	<u>(50,350)</u>	<u>247,087</u>	<u>174,148</u>
174,611	140,338	34,274	187,480	117,196
60,435	44,359	16,076	59,607	56,952
<u>235,046</u>	<u>184,696</u>	<u>50,350</u>	<u>247,087</u>	<u>174,148</u>

Webb County, Texas
Criminal Justice Division - Police Activity League (Pal)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

Grant # SF - 99 - J22 -14894
Grant Period 09/01/01 - 08/31/02

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/01	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 19,800	1,650	18,150	19,800	
Grant Matching	20,880	1,333	18,715	20,048	(832)
Total Revenues	<u>\$ 40,680</u>	<u>2,983</u>	<u>36,865</u>	<u>39,848</u>	<u>(832)</u>
EXPENDITURES					
Current:					
Public Safety:					
Personnel	\$ 29,775	2,214	27,366	29,580	195
Fringe Benefits	10,905	769	9,499	10,268	637
Total Expenditures	<u>\$ 40,680</u>	<u>2,983</u>	<u>36,865</u>	<u>39,848</u>	<u>832</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				<u></u>	
Fund Balances - Ending				<u>\$</u>	

Grant # SF - 99 - J22 -14894
Grant Period 09/01/02 - 08/31/03

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
Original	Final				
12,100	13,200	1,100	(12,100)	19,250	31,900
28,034	28,034	2,285	(25,749)	21,000	1,333
<u>40,134</u>	<u>41,234</u>	<u>3,385</u>	<u>(37,849)</u>	<u>40,250</u>	<u>33,233</u>
28,902	30,002	2,396	27,606	29,762	24,691
11,232	11,232	989	10,243	10,488	8,542
<u>40,134</u>	<u>41,234</u>	<u>3,385</u>	<u>37,849</u>	<u>40,250</u>	<u>33,233</u>

Webb County, Texas
Criminal Justice Division - City Of Laredo Multi-Agency Narcotics Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	DB-01-A10-12039-03 Grant Period 6/01/01 - 5/31/02				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/01	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 281,549	122,137	238,873	361,010	79,461
Revenue Matching	64,332				(64,332)
Revenue In-Kind	37,118	12,412	28,671	41,083	3,965
Total Revenues	\$ 382,999	134,548	267,544	402,093	19,094
EXPENDITURES					
Current:					
Public Safety:					
Personnel	\$ 266,997	94,778	184,376	279,155	(12,158)
Fringe Benefits	78,884	27,358	54,497	81,855	(2,971)
Expenditures In-Kind	37,118	12,412	28,671	41,083	(3,965)
Total Expenditures	\$ 382,999	134,548	267,544	402,093	(19,094)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

DB-02-A10-12039-04
Grant Period 6/01/02 - 5/31/03

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As of 9/30/02	Total Prior Year As Of 9/30/01
291,245	105,495	(185,750)	344,368	347,074
50,503		(50,503)	28,671	
<u>341,748</u>	<u>105,495</u>	<u>(236,253)</u>	<u>373,039</u>	<u>11,880</u>
				<u>358,954</u>
255,141	81,289	173,852	265,665	197,891
86,607	24,206	62,401	78,703	149,183
			28,671	11,880
<u>341,748</u>	<u>105,495</u>	<u>236,253</u>	<u>373,039</u>	<u>358,954</u>

Webb County, Texas
Criminal Justice Division - Mediation Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Grant # SF-02-J20-15948-01 Grant Period 09/01/01 - 08/31/02				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/01	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 33,608	2,386	27,718	30,104	(3,504)
Grant Matching					
Total Revenues	\$ 33,608	2,386	27,718	30,104	(3,504)
EXPENDITURES					
Current:					
Justice System:					
Personnel	\$ 20,233	1,716	16,870	18,586	1,647
Fringe Benefits	8,764	670	6,760	7,430	1,334
Travel	600		77	77	523
Professional Services	4,011		4,011	4,011	
Total Expenditures	\$ 33,608	2,386	27,718	30,104	3,504
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	



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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, 2002 with Comparative Figures
for Year Ended September 30, 2001

Grant Period: 10/01/01 - 09/30/02

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/01
REVENUES				
Intergovernmental	\$ 21,053	21,025	(28)	
Grant Matching	21,053	21,031	(22)	
Total Revenues	<u>\$ 42,106</u>	<u>42,056</u>	<u>(50)</u>	
EXPENDITURES				
Current:				
Public Safety:				
Bullet Proof Vests	\$ 42,106	42,056	50	
Total Expenditures	<u>\$ 42,106</u>	<u>42,056</u>	<u>50</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances - Beginning		<u></u>		<u></u>
Fund Balances - Ending		<u>\$</u>		<u></u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Grant # Step - SB 55 75th Legislature Grant Period 09/01/01 - 08/31/2002				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/01	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 4,000		3,798	3,798	(202)
Total Revenues	\$ 4,000		3,798	3,798	(202)
 EXPENDITURES					
Current:					
Public Safety:					
Overtime	\$ 1,086		845	845	241
Training & Education	932		932	932	
Materials And Supplies	1,212		1,251	1,251	(39)
Minor Apparatus & Tools	770		770	770	
Total Expenditures	\$ 4,000		3,798	3,798	202
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Webb County, Texas
U.S. Treasury Department, Bureau Of Alcohol, Tobacco & Firearms
Gang Resistance Education And Training Program (G.R.E.A.T.)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Cooperative Agreement # ATC010213 Grant Period 01/16/01 - 01/15/02				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/01	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 118,990	1,518	727	2,245	(116,745)
Total Revenues	\$ 118,990	1,518	727	2,245	(116,745)
EXPENDITURES					
Current;					
Public Safety:					
Personnel	\$ 30,622				30,622
Overtime	20,803				20,803
Fringe Benefits	16,236				16,236
Administrative Travel	5,000	346		346	4,654
Education & Classroom Supplies	18,319	702		702	17,617
Materials & Supplies	2,360	470	727	1,197	1,163
Miscellaneous Summer Camp	12,150				12,150
Miscellaneous After School Program	13,500				13,500
Minor Apparatus And Tools					
Total Expenditures	\$ 118,990	1,518	727	2,245	116,745
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Cooperative Agreement # ATC020219
Grant Period 01/16/02 - 01/15/03

Original and Final Budgeted Amounts	Current Year As Of 9/30/02	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
134,838	7,248	(127,590)	7,975	1,518
<u>134,838</u>	<u>7,248</u>	<u>(127,590)</u>	<u>7,975</u>	<u>1,518</u>
44,963		44,963		
28,000		28,000		
21,424		21,424		
8,090	6,063	2,027	6,063	346
6,361		6,361		702
11,000		11,000	727	470
1,500	1,185	315	1,185	
13,500		13,500		
<u>134,838</u>	<u>7,248</u>	<u>127,590</u>	<u>7,975</u>	<u>1,518</u>



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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, 2002 with Comparative Figures
For Year Ended September 30, 2001

Grant # DOJ-2001SHWX0637
Grant Period 09/01/01 -08/31/04

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
REVENUES				
Intergovernmental	\$ 750,000	15,902	(734,098)	
Grant Matching	14,000	413	(13,587)	
Total Revenues	<u>\$ 764,000</u>	<u>16,315</u>	<u>(747,685)</u>	
EXPENDITURES				
Current:				
Public Safety:				
Personnel	\$ 553,393	12,788	540,605	
Fringe Benefits	210,607	3,527	207,080	
Total Expenditures	<u>\$ 764,000</u>	<u>16,315</u>	<u>747,685</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances - Beginning		<u>\$</u>		<u></u>
Fund Balances - Ending		<u></u>		<u></u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

Grant # O.J.P. 2000-LB-VX - 8036
 Grant Period 06/01/00 - 05/31/02

	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 121,624	121,624	121,602	22	121,624
Grant Matching	13,514	13,792	13,512	280	13,792
Interest		2,498		2,494	2,494
Total Revenues	<u>\$ 135,138</u>	<u>137,914</u>	<u>135,114</u>	<u>2,796</u>	<u>137,910</u>
EXPENDITURES					
Current:					
Public Safety:					
Office Supplies	\$ 135,138	137,914	135,114	2,796	137,910
Total Expenditures	<u>\$ 135,138</u>	<u>137,914</u>	<u>135,114</u>	<u>2,796</u>	<u>137,910</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				<u></u>	
Fund Balances - Ending				<u>\$</u>	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 09/30/01
	5,441
	605
(4)	
(4)	6,046

4	6,046
4	6,046



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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, 2002 with Comparative Figures
for Year Ended September 30, 2001

Grant # O.J.P. 2001 - LB-BX-1650
Grant Period 10/15/01 - 10/14/03

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original	Final			
REVENUES					
Intergovernmental	\$ 119,525	119,525	47,677	(71,848)	
Grant Matching	13,281	13,297	5,298	(7,999)	
Interest		144		(144)	
Total Revenues	<u>\$ 132,806</u>	<u>132,966</u>	<u>52,975</u>	<u>(79,991)</u>	
EXPENDITURES					
Current:					
Public Safety:					
Equipment	\$ 132,806	132,966	52,975	79,991	
Total Expenditures	<u>\$ 132,806</u>	<u>132,966</u>	<u>52,975</u>	<u>79,991</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>	
Fund Balances - Beginning			<u></u>		<u></u>
Fund Balances - Ending			<u>\$</u>		<u></u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

Grant # O.J.P. 2000-LB-BX- 0978
Grant Period 09/14/00 - 09/14/02

	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 111,013	111,013	94,812	16,201	111,013
Grant Matching	12,624	12,669	10,535	1,800	12,335
Interest	2,596	3,240		3,125	3,125
Total Revenues	\$ 126,233	126,922	105,347	21,126	126,473
 EXPENDITURES					
Current:					
Public Safety:					
Equipment	\$ 126,233	108,922	105,347	2,890	108,237
Furnitures & Fixtures		18,000		18,236	18,236
Total Expenditures	\$ 126,233	126,922	105,347	21,126	126,473
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. Universal Hiring Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

Grant # O.J.P. 95-CC-WX-0268
Grant Period 05/01/99 - 04/30/03

	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 537,338	536,883	320,893	202,550	523,443
Grant Matching	189,867	189,707	113,387	72,093	185,480
Total Revenues	<u>\$ 727,205</u>	<u>726,590</u>	<u>434,280</u>	<u>274,643</u>	<u>708,923</u>
EXPENDITURES					
Current:					
Justice System:					
Personnel	\$ 537,338	536,883	313,876	196,148	510,024
Fringe Benefits	189,867	189,707	120,404	78,495	198,899
Total Expenditures	<u>\$ 727,205</u>	<u>726,590</u>	<u>434,280</u>	<u>274,643</u>	<u>708,923</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				<u>\$</u>	
Fund Balances - Ending				<u></u>	

Webb County, Texas
Courthouse Security Fees Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original and Final Budgeted Amounts	Actual Amounts		
REVENUES				
Fees Of Office:				
Justice of the Peace Pct. 1 Place 1	\$ 11,000	8,214	(2,786)	10,872
Justice of the Peace Pct. 1 Place 2	2,200	3,244	1,044	2,697
Justice of the Peace Pct. 2	5,000	5,087	87	5,397
Justice of the Peace Pct. 3	2,000	2,163	163	2,214
Justice of the Peace Pct. 4	11,000	15,960	4,960	12,287
Adult Probation	2,000	2,598	598	2,378
County Clerk	45,000	43,304	(1,696)	38,924
District Clerk	65,000	72,440	7,440	67,699
Total Revenues	<u>\$ 143,200</u>	<u>153,010</u>	<u>9,810</u>	<u>142,468</u>
EXPENDITURES				
Current:				
Justice System:	\$ _____	_____	_____	_____
Total Expenditures	\$ _____	_____	_____	_____
Excess (Deficiency) Of Revenue Over (Under) Expenditures	143,200	153,010	9,810	142,468
Other Financing Sources (Uses):				
Operating Transfers Out	\$ (160,000)	(160,000)	_____	(160,000)
Total Other Financing Sources (Uses)	<u>\$ (160,000)</u>	<u>(160,000)</u>	_____	<u>(160,000)</u>
Net Change in Fund Balances	<u>\$ (16,800)</u>	<u>(6,990)</u>	<u>9,810</u>	<u>(17,532)</u>
Fund Balances - Beginning		40,830		58,362
Fund Balances - Ending		<u>\$ 33,840</u>		<u>40,830</u>

Webb County, Texas
Graffiti Eradication Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Variance with	Total
Original and	Actual	Final Budget	Positive	Prior Year
Final Budgeted	Amounts	Positive	(Negative)	As Of 9/30/01
Amounts				
REVENUES				
Fees Of Office:				
Justice of the Peace Pct. 1, Pl.1	\$			
Justice of the Peace Pct. 1, Pl.2		3	3	
Justice of the Peace Pct. 2		6	6	
Justice of the Peace Pct. 3				
Basic Supervision				
County Clerk				
District Clerk				
Total Revenues	\$	9	9	
 EXPENDITURES				
Current:				
Justice System:				
Material And Supplies	\$	1,662	1,662	
Total Expenditures	\$	1,662	1,662	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	(1,662)	9	1,671
Fund Balances - Beginning		1,662		1,662
Fund Balances - Ending	\$	1,671		1,662

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
REVENUES				
Fees of Office	\$ 54,000	47,740	(6,260)	55,805
Total Revenues	\$ 54,000	47,740	(6,260)	55,805
 EXPENDITURES				
Current:				
Justice System:				
Personnel And Fringe Benefits	\$ 37,069	37,879	(810)	45,667
Total Expenditures	\$ 37,069	37,879	(810)	45,667
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 16,931	9,861	(7,070)	10,138
Fund Balances - Beginning		17,054		6,916
Fund Balances - Ending		\$ 26,915		17,054

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002		Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original and Final Budgeted Amounts	Actual Amounts		
REVENUES				
Intergovernmental:				
City Of Laredo	7,162	8,020	858	7,162
Grant Matching		4,000	4,000	
Interest	6,549	2,233	(4,316)	6,549
Miscellaneous	914	381	(533)	914
Total Revenues	<u>14,625</u>	<u>14,634</u>	<u>9</u>	<u>14,625</u>
EXPENDITURES				
Current:				
Health And Welfare:				
Foster Care	5,464	5,099	365	5,464
Medical And Dental Service	55	287	(232)	55
Clothing Allowance	13,477	10,029	3,448	13,477
Office Supplies	1,983	687	1,296	1,983
Professional Services	1,089		1,089	1,089
Miscellaneous	4,424	4,340	84	4,424
Total Expenditures	<u>26,492</u>	<u>20,442</u>	<u>6,049</u>	<u>26,492</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>(11,868)</u>	<u>(5,808)</u>	<u>6,059</u>	<u>(11,867)</u>
Fund Balances - Beginning, Restated		<u>121,962</u>		<u>130,248</u>
Fund Balances - Ending		<u>\$ 116,154</u>		<u>118,381</u>



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Webb County, Texas
Welfare Emergency Food and Shelter Program
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

Emergency Food and Shelter Program ID # 16-8438-00			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative) Total Prior Year As Of 9/30/01
REVENUES			
Intergovernmental	\$ 22,249	22,249	22,375
Total Revenues	\$ 22,249	22,249	22,375
 EXPENDITURES			
Current:			
Health And Human Services:			
Emergency Food And Shelter	\$ 22,249	22,249	22,375
Total Expenditures	\$ 22,249	22,249	22,375
 Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$		
 Fund Balances-Beginning			
Fund Balances-Ending		\$	

Webb County, Texas
U. S. Department of Labor Employment And Training Administration
Welfare to Work Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

Grant # Y-7203-9-00-81-60
Grant Period 1/01/99 - 9/30/03

	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 1,000,000	1,000,000	815,164	100,522	915,686
Grant Matching	67,342	67,342	67,342		67,342
In-Kind	30,631	30,631		30,631	30,631
Total Revenues	<u>\$ 1,097,973</u>	<u>1,097,973</u>	<u>882,506</u>	<u>131,153</u>	<u>1,013,659</u>
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 189,687	282,220	201,835	80,428	282,263
Operations	27,655	27,655	26,741	(887)	25,854
Program Cost	850,000	757,467	653,930	20,980	674,910
In-Kind Expenditures	30,631	30,631		30,631	30,631
Total Expenditures	<u>\$ 1,097,973</u>	<u>1,097,973</u>	<u>882,506</u>	<u>131,153</u>	<u>1,013,659</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>			<u></u>
Fund Balances-Beginning			<u></u>	<u></u>	
Fund Balances-Ending			<u>\$</u>	<u></u>	

Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/01
(84,314)	71,731 28,442
<u>(84,314)</u>	<u>100,173</u>

(43)	69,732
1,801	14,046
82,557	16,395
<u>84,314</u>	<u>100,173</u>



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Webb County, Texas
Texas Water Development Board - CAMSP
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

TWDB CAMPS 99-483-272
GRANT PERIOD 6/18/98 to 12/31/99

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/01	Actual Amounts	Total	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/01
REVENUES						
Intergovernmental	\$ 55,000	40,950	5,671	46,621	(8,379)	
Grant Matching	3,900	3,900		3,900		
In-Kind	3,400	1,959		1,959	(1,441)	
Total Revenues	<u>\$ 62,300</u>	<u>46,809</u>	<u>5,671</u>	<u>52,480</u>	<u>(9,820)</u>	
EXPENDITURES						
Current:						
General Government:						
Personnel	\$ 48,516	31,493		31,493	17,023	
Fringe Benefits	8,341	6,072		6,072	2,269	
Supplies And Direct Operating Expenses	2,043	1,259		1,259	784	
In-Kind	3,400	1,959		1,959	1,441	
Total Expenditures	<u>\$ 62,300</u>	<u>40,783</u>		<u>40,783</u>	<u>21,517</u>	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u>6,026</u>	5,671	<u>11,697</u>	<u>11,697</u>	
Fund Balances-Beginning, Restated			(5,671)			
Fund Balances-Ending			<u>\$</u>			

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

Grant Period: 5/15/02 - 11/15/03

	Budgeted Amounts		Cumulative thru 9/30/01	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 22,712	25,601	12,142	12,150	24,292
In-Kind Contribution	8,756	9,316	5,091	4,149	9,240
Total Revenues	<u>\$ 31,468</u>	<u>34,917</u>	<u>17,233</u>	<u>16,299</u>	<u>33,532</u>
EXPENDITURES					
Current:					
Community And Economic Development:					
Children's Field Trips	\$ 22,712	25,601	12,142	12,150	24,292
In-Kind Expenditures	8,756	9,316	5,091	4,149	9,240
Total Expenditures	<u>\$ 31,468</u>	<u>34,917</u>	<u>17,233</u>	<u>16,299</u>	<u>33,532</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				<u></u>	
Fund Balances - Ending				<u>\$</u>	<u></u>

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
(1,309)	12,142
<u>(76)</u>	<u>5,091</u>
<u><u>(1,385)</u></u>	<u><u>17,233</u></u>

1,309	12,142
<u>76</u>	<u>5,091</u>
<u><u>1,385</u></u>	<u><u>17,233</u></u>

<u><u> </u></u>	<u> </u>
<u><u> </u></u>	<u><u> </u></u>

Webb County, Texas
Self Help Center Contract # 718003
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

Contract # 718003
Grant Period 05/11/99-10/09/02

	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 1,000,780	1,111,000	868,619	163,120	1,031,739
Total Revenues	<u>\$ 1,000,780</u>	<u>1,111,000</u>	<u>868,619</u>	<u>163,120</u>	<u>1,031,739</u>
EXPENDITURES					
Current:					
Community And Economic Development:					
Personnel	\$ 269,280	446,644	415,346	31,298	446,644
Operations	58,500	134,512	85,879	11,739	97,618
Program Cost	530,000	382,845	287,336	53,142	340,478
Administration	50,000	50,000	50,000		50,000
Capital Outlay	93,000	96,999	30,058	66,941	96,999
Total Expenditures	<u>\$ 1,000,780</u>	<u>1,111,000</u>	<u>868,619</u>	<u>163,120</u>	<u>1,031,739</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>		
Fund Balances - Beginning				<u>\$</u>	<u></u>
Fund Balances - Ending				<u>\$</u>	<u></u>

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
<u>(79,261)</u>	<u>396,805</u>
<u>(79,261)</u>	<u>396,805</u>

	191,015
36,894	40,721
42,367	144,388
	<u>20,681</u>
<u>79,261</u>	<u>396,805</u>

Webb County, Texas
HUD Colonia Initiative Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

HUD Colonia Initiative Program
Contract # B-98-RH-TX-0003

	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 509,000	509,000	122,112	359,691	481,803
Total Revenues	<u>\$ 509,000</u>	<u>509,000</u>	<u>122,112</u>	<u>359,691</u>	<u>481,803</u>
EXPENDITURES					
Current:					
Community And Economic Development:					
Housing Assistance Programs	\$ 10,268	12,075	12,075		12,075
Program Cost	413,500	472,202	86,900	359,086	445,986
Administration	85,232	24,723	23,137	605	23,742
Total Expenditures	<u>\$ 509,000</u>	<u>509,000</u>	<u>122,112</u>	<u>359,691</u>	<u>481,803</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>		
Fund Balances- Beginning				<u>\$</u>	<u></u>
Fund Balances - Ending				<u></u>	<u></u>

Webb County, Texas
HUD Neighborhood Initiative Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

HUD Neighborhood Initiative Program
Contract # B-00-NI-TX-WC-0002

	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 1,000,000	1,000,000	61,176	61,509	122,685
Total Revenues	<u>\$ 1,000,000</u>	<u>1,000,000</u>	<u>61,176</u>	<u>61,509</u>	<u>122,685</u>
EXPENDITURES					
Current:					
Community And Economic Development:					
Housing Assistance Programs	\$ 800,000	730,550			
Program Cost	100,000	120,758	35,101	16,895	51,996
Administration	100,000	148,692	26,075	44,614	70,689
Total Expenditures	<u>\$ 1,000,000</u>	<u>1,000,000</u>	<u>61,176</u>	<u>61,509</u>	<u>122,685</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				<u>\$</u>	<u></u>
Fund Balances - Ending				<u>\$</u>	<u></u>

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
---	--------------------------------------

<u>(877,315)</u>	<u>61,176</u>
<u><u>(877,315)</u></u>	<u><u>61,176</u></u>

730,550	
68,762	35,101
<u>78,003</u>	<u>26,075</u>
<u>877,315</u>	<u>61,176</u>



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Webb County, Texas
Self Help Center Contract # 721003
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Contract # 721003			
	Grant Period 11/10/01 - 11/10/03			
	Original and Final Budgeted Amounts	Actual Amounts	Variance With Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
REVENUES				
Intergovernmental	\$ 1,572,135	326,834	(1,245,301)	
Total Revenues	\$ 1,572,135	326,834	(1,245,301)	
 EXPENDITURES				
Current:				
Community And Economic Development:				
Personnel	\$ 616,139	269,230	346,909	
Operations	108,600	44,559	64,041	
Program Cost	797,396	1,175	796,221	
Administration	50,000	11,870	38,130	
Total Expenditures	\$ 1,572,135	326,834	1,245,301	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Jail Match/Patch Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original	Final			
REVENUES					
Intergovernmental		8,064	7,237	(827)	4,400
Revenue In Kind		806	804	(2)	489
Inmate Revenue	2,800	2,800	2,940	140	3,599
Total Revenues	<u>\$ 2,800</u>	<u>11,670</u>	<u>10,981</u>	<u>(689)</u>	<u>8,488</u>
EXPENDITURES					
Current:					
Corrections And Rehabilitation:					
Salaries And Fringe Benefits					1,790
Professional Services		8,064	7,237	827	2,610
Materials And Supplies	2,800	2,800	4,422	(1,622)	3,065
In Kind Expenditure		806	804	2	489
Total Expenditures	<u>\$ 2,800</u>	<u>11,670</u>	<u>12,463</u>	<u>(793)</u>	<u>7,954</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures			<u>(1,482)</u>	<u>(1,482)</u>	534
Fund Balances - Beginning, Restated			<u>2,736</u>		<u>2,202</u>
Fund Balances - Ending			<u>\$ 1,254</u>		<u>2,736</u>

Webb County, Texas
Inmate Commissary Sales Commission
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
REVENUES				
Interest	\$ 600	455	(145)	1,101
Commissary Commission	8,000	21,232	13,232	10,046
Refunds				340
Total Revenues	\$ 8,600	21,687	13,087	11,487
EXPENDITURES				
Current:				
Justice System:				
Office Supplies	\$ 100	195	(95)	43
Materials And Supplies	6,000	1,786	4,214	4,411
Total Expenditures	\$ 6,100	1,981	4,214	4,455
Excess (Deficiency) Of Revenue				
Over (Under) Expenditures	\$ 2,500	19,706	17,301	7,032
Fund Balances - Beginning, Restated		33,279		26,247
Fund Balances - Ending		\$ 52,985		33,279

Webb County, Texas
Texas Department of Health #7429154937A2000
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

Contract # 7429154937A2000
Grant Period 09/01/99 Thru 08/31/00

	Original and Final Budgeted Amounts	Actual Amounts	Variance Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
REVENUES				
Intergovernmental	\$ _____	_____	_____	_____
Total Revenues	\$ <u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES				
Current:				
Health And Human Services:				
Training & Education	\$ 517	517	_____	_____
Total Expenditures	\$ 517	517	_____	_____
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u> (517)</u>	(517)	<u> </u>	517
Fund Balances - Beginning		517		
Fund Balances - Ending		\$ <u> </u>		<u> 517</u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	HOMELESS PREVENTION PROGRAM				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/01
	Original	Final			
REVENUES					
Intergovernmental	\$ 29,613	30,321	30,321		24,294
Total Revenues	\$ 29,613	30,321	30,321		24,294
 EXPENDITURES					
Current:					
Health And Human Services:					
Direct Service Homeless	\$ 29,613	30,321	30,321		24,294
Total Expenditures	\$ 29,613	30,321	30,321		24,294
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending			\$		

Webb County, Texas
Emergency Food And Shelter
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	2002			Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/01
	Budgeted Amounts		Actual Amounts		
	Original	Final			
REVENUES					
Intergovernmental	\$ 2,586	4,244	4,244		5,355
Grant Matching	30,000	30,000	23,924	(6,076)	25,000
Total Revenues	<u>\$ 32,586</u>	<u>34,244</u>	<u>28,168</u>	<u>(6,076)</u>	<u>30,355</u>
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 24,724	24,724	8,413	16,311	6,845
Fringe Benefits	5,276	5,276	741	4,535	3,857
Emergency Food And Shelter	2,586	4,244	4,244		5,355
Other		40,031	38,401	1,630	20,500
Total Expenditures	<u>\$ 32,586</u>	<u>74,275</u>	<u>51,799</u>	<u>22,476</u>	<u>36,557</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$</u>	<u>(40,031)</u>	<u>(23,631)</u>	<u>16,400</u>	<u>(6,202)</u>
Fund Balances-Beginning, Restated			<u>23,631</u>		<u>29,833</u>
Fund Balances-Ending			<u>\$</u>		<u>23,631</u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

Child And Adult Care Food Program # TX-2400001
SDHPT Contract #75G7034

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/01
	Original	Final			
REVENUES					
Intergovernmental	\$ 760,079	760,079	643,407	(116,672)	589,080
Total Revenues	<u>\$ 760,079</u>	<u>760,079</u>	<u>643,407</u>	<u>(116,672)</u>	<u>589,080</u>
EXPENDITURES					
Current:					
Health And Human Services					
Personnel	\$ 191,192	191,192	184,617	6,575	169,879
Fringe Benefits	105,067	105,067	102,215	2,852	91,749
Travel	1,100	1,100	903	197	711
Supplies	27,400	27,400	13,017	14,383	6,104
Other	435,320	460,998	368,333	92,666	317,589
Total Expenditures	<u>\$ 760,079</u>	<u>785,757</u>	<u>669,085</u>	<u>116,672</u>	<u>586,032</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$</u>	<u>(25,678)</u>	<u>(25,678)</u>	<u></u>	<u>3,048</u>
Fund Balances-Beginning			25,678		22,630
Fund Balances- Ending			<u>\$</u>		<u>25,678</u>

Webb County, Texas
Comprehensive Energy Assistance Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Grant #587047 /581					Variance with Final Budget- Positive (Negative)	
	Grant Period 1/01/01 - 12/31/01						
	Budget Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total		
Original	Final						
REVENUES							
Intergovernmental	\$	187,183	347,183	237,373	79,140	316,513	(30,670)
Grant Matching			495		495	495	
Total Revenues	\$	<u>187,183</u>	<u>347,678</u>	<u>237,373</u>	<u>79,635</u>	<u>317,008</u>	<u>(30,670)</u>
EXPENDITURES							
Current:							
Health And Human Services							
Administrative	\$	9,828	18,266	16,797	(136)	16,661	1,605
Case Management		11,793	21,918	2,842	182	3,024	18,894
Direct Services							
Energy Crisis		24,942	242,421	202,751	39,670	242,421	
Co-Payment		57,656	919	1,025	(106)	919	
Elderly and Disabled Assistance		40,950	37,810	20,778	8,918	29,696	8,114
Heating/Cooling Systems		32,946	9,709	3,475	4,899	8,374	1,335
Direct Services Support		8,236	15,308	14,496	315	14,811	497
Training and Travel Allowance		832	832	722	(115)	607	225
Total Expenditures	\$	<u>187,183</u>	<u>347,183</u>	<u>262,886</u>	<u>53,627</u>	<u>316,513</u>	<u>30,670</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$		495	(25,513)	26,008	495	
Fund Balances-Beginning							
Fund Balances-Ending					\$		

Grant #587047 /582
Grant Period 1/01/02 - 12/31/02

Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
Original	Final				
238,033	341,066	189,533	(151,533)	268,673	389,498
				495	
<u>238,033</u>	<u>341,066</u>	<u>189,533</u>	<u>(151,533)</u>	<u>269,168</u>	<u>389,498</u>
23,758	34,061	13,752	20,309	13,616	28,916
14,255	20,437	6,741	13,696	6,923	16,354
9,959				39,670	252,219
71,708	62,865	37,111	25,754	37,005	52,164
87,643	140,010	126,657	13,353	135,575	47,303
19,919	68,574	347	68,227	5,246	15,690
9,959	14,287	5,512	8,775	5,827	33,246
832	832	832		717	722
<u>238,033</u>	<u>341,066</u>	<u>190,952</u>	<u>150,114</u>	<u>244,579</u>	<u>446,614</u>
		<u>(1,419)</u>	<u>(1,419)</u>	24,589	(57,116)
				(26,008)	31,108
				<u>(1,419)</u>	<u>(26,008)</u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

TDHCA DOE Grant # 567047/562
Grant Period 4/01/01 - 3/31/03

	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 47,907	88,199	9,618	50,815	60,432
Total Revenues	<u>\$ 47,907</u>	<u>88,199</u>	<u>9,618</u>	<u>50,815</u>	<u>60,432</u>
EXPENDITURES					
Current:					
Health And Human Services:					
Administration	\$ 3,724	8,875	215	3,509	3,724
Materials And Supplies	6,000	9,832	2,806	1,118	3,925
Program Support	1,772	12,516	40,774	(29,257)	11,517
Labor	26,800	41,408		37,833	37,833
State/DOE Required Travel	2,800	3,884	1,263	2,433	3,696
Fiscal Audit	800	1,600		800	800
Insurance	1,500	3,000		180	180
Health And Safety	4,511	7,084	1,096	1,232	2,328
Total Expenditures	<u>\$ 47,907</u>	<u>88,199</u>	<u>46,154</u>	<u>17,849</u>	<u>64,003</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures			<u>(36,536)</u>	32,966	3,570
Fund Balances-Beginning				(35,214)	
Fund Balances-Ending				<u>\$ (2,248)</u>	<u>3,570</u>

Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/01
<u>(27,767)</u>	<u>22,894</u>
<u><u>(27,767)</u></u>	<u><u>22,894</u></u>

5,151	3,150
5,907	7,714
999	27,769
3,575	
188	1,383
800	800
2,820	162
4,756	2,804
<u>24,196</u>	<u>43,782</u>

<u><u>(3,570)</u></u>	(20,888)
	<u>(14,326)</u>
	<u><u>(35,214)</u></u>

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

TDHCA LIHEAP Grant # 817047/812
Grant Period 4/01/01 - 3/31/03

	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 55,369	135,603	16,368	50,692	67,060
Total Revenues	<u>\$ 55,369</u>	<u>135,603</u>	<u>16,368</u>	<u>50,692</u>	<u>67,060</u>
EXPENDITURES					
Current:					
Health And Human Services:					
Administrative	\$ 2,795	13,560		2,840	2,840
Materials	22,639	29,883	9,976	2,563	12,539
Program Support	22,640	15,000			
Labor		58,208	9,090	37,368	46,458
Health And Safety	5,031	13,560	1,048	3,833	4,881
Roof Repair	2,264	5,392	48	635	683
Total Expenditures	<u>\$ 55,369</u>	<u>135,603</u>	<u>20,162</u>	<u>47,239</u>	<u>67,401</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u>(3,794)</u>	3,453	(341)
Fund Balances-Beginning, Restated				(4,204)	
Fund Balances-Ending				<u>\$ (751)</u>	<u>(341)</u>

Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/01
<u>(68,543)</u>	<u>72,738</u>
<u>(68,543)</u>	<u>72,738</u>

10,720	11,956
17,344	22,838
15,000	38,585
11,750	
8,679	
<u>4,709</u>	<u>3,152</u>
<u>68,202</u>	<u>76,531</u>

<u>(341)</u>	<u>(3,793)</u>
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<u>(411)</u>
<u>(4,204)</u>



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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, 2002 with Comparative Figures
for Year Ended September 30, 2001

TDHCA Stripper Well Grant #839047/830
Grant Period 04/01/00 - 03/31/01

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/01
REVENUES				
Intergovernmental	\$			1,849
Total Revenues	\$			1,849
EXPENDITURES				
Current:				
Health And Human Services:				
Administration	\$			92
Materials And Supplies				439
Program Support				1,318
Labor				
Health And Safety				
Total Expenditures	\$			1,849
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

Webb County, Texas
CP&L Homesavers Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	CP&L Homesavers Program Grant# 417047/411				
	Budget Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 50,508	62,508	31,069	4,658	35,727
Total Revenues	\$ 50,508	62,508	31,069	4,658	35,727
EXPENDITURES					
Current:					
Health And Human Services:					
Administration	\$ 5,000	5,000	1,479	222	1,701
Program Support/Labor	30,508	30,508	15,280	2,318	17,598
Materials	15,000	27,000	13,993	2,435	16,428
Total Expenditures	\$ 50,508	62,508	30,752	4,975	35,727
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	\$		317	(317)	
Fund Balances-Beginning				317	
Fund Balances-Ending				\$	

Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/01
<u>(26,781)</u>	<u>82,280</u>
<u><u>(26,781)</u></u>	<u><u>82,280</u></u>

3,299	3,918
12,910	48,791
<u>10,572</u>	<u>36,525</u>
<u>26,781</u>	<u>89,234</u>

<u><u> </u></u>	(6,954)
<u><u> </u></u>	<u>7,271</u>
<u><u> </u></u>	<u><u>317</u></u>



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Webb County, Texas
System Benefit Funds Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

System Benefit Funds Program
Contract # 303047

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/01
	Original	Final			
REVENUES					
Intergovernmental	\$ 155,672	181,245	179,612	(1,633)	
Total Revenues	<u>\$ 155,672</u>	<u>181,245</u>	<u>179,612</u>	<u>(1,633)</u>	
EXPENDITURES					
Current:					
Health And Human Services:					
Administration	\$	9,008	9,008		
Materials and Supplies	58,555	111,382	111,356	26	
Program Support		2,763	2,175	588	
Labor	58,555	27,463	27,463		
Refrigerators	38,562	30,629	30,195	434	
Total Expenditures	<u>\$ 155,672</u>	<u>181,245</u>	<u>180,197</u>	<u>1,048</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u>(585)</u>	<u>(585)</u>	
Fund Balances-Beginning					
Fund Balances-Ending			<u>\$ (585)</u>		

Webb County, Texas
Community Services Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	CSBG Grant 611047/611					Variance with Final Budget- Positive (Negative)
	Grant Period 1/01/01 - 12/31/01					
	Budgeted Amounts		Cumulative	Actual	Total	
	Original	Final	Thru 9/30/01	Amounts	Total	
REVENUES						
Intergovernmental	\$ 425,907	426,102	299,031	127,071	426,102	
Grant Matching	99,190	119,718	99,189	20,529	119,718	
Total Revenues	<u>\$ 525,097</u>	<u>545,820</u>	<u>398,220</u>	<u>147,600</u>	<u>545,820</u>	
EXPENDITURES						
Current:						
Health And Human Services:						
Personnel	\$ 330,496	350,405	235,085	115,320	350,405	
Fringe Benefits	97,892	95,206	64,282	30,924	95,206	
Travel	6,084	6,279	5,954	325	6,279	
Supplies	11,851	13,052	8,616	5,338	13,954	
Other	78,774	80,155	59,662	19,591	79,253	
Capital Outlay						
Total Expenditures	<u>\$ 525,097</u>	<u>545,097</u>	<u>373,599</u>	<u>171,498</u>	<u>545,097</u>	
Excess (Deficiency) of Revenues Over Expenditures	<u>\$</u>	<u>723</u>	<u>24,621</u>	<u>(23,898)</u>	<u>723</u>	
Other Financing Sources (Uses):						
Lease-Purchase Financing						
Total Other Financing Sources (Uses):						
Net Change in Fund Balances						
Fund Balances-Beginning, Restated						
Fund Balances-Ending				<u>\$</u>	<u>723</u>	

CSBG Grant 611047/612
Grant Period 1/01/02 - 12/31/02

Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
Original	Final				
425,907	461,991	337,897	(124,094)	464,968	397,519
141,195	135,087	106,687	(28,400)	127,216	128,061
<u>567,102</u>	<u>597,078</u>	<u>444,584</u>	<u>(152,494)</u>	<u>592,184</u>	<u>525,580</u>
414,450	375,051	266,666	108,385	381,986	312,135
72,107	111,753	73,835	37,918	104,759	88,872
2,000	3,214	2,837	377	3,162	7,450
1,324	25,900	19,186	6,714	24,524	21,303
77,221	81,160	53,052	28,108	72,643	97,580
	45,983	45,983		45,983	
<u>567,102</u>	<u>643,061</u>	<u>461,559</u>	<u>181,502</u>	<u>633,057</u>	<u>527,340</u>
	(45,983)	(16,975)	29,008	(40,872)	(1,760)
	45,983	45,983		45,983	
	45,983	45,983		45,983	
		29,008	29,008	5,111	(1,760)
				23,899	25,625
				<u>29,010</u>	<u>23,865</u>

Webb County, Texas
Meals On Wheels
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Meals On Wheels Contract # 000158100				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/01
	Original	Final			
REVENUES					
Intergovernmental	\$ 450,671	450,671	342,071	(108,600)	321,659
Grant Matching	59,000	59,000	59,000		48,750
Total Revenues	\$ 509,671	509,671	401,071	(108,600)	370,409
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 196,746	196,746	168,658	28,088	160,236
Fringe Benefits	68,469	68,469	57,814	10,655	56,306
Travel	25,000	25,000	15,273	9,727	14,506
Consumable Supplies	110,400	110,400	89,167	21,233	88,017
Other	109,056	140,377	44,600	95,777	43,247
Total Expenditures	\$ 509,671	540,992	375,512	165,480	362,312
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$	(31,321)	25,559	56,880	8,097
Fund Balances-Beginning			31,321		23,224
Fund Balances-Ending			\$ 56,880		31,321

Webb County, Texas
Elderly Nutrition Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Elderly Nutrition Program Grant Period 10/01/01 - 9/30/02				
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As Of 9/30/01
REVENUES					
Grant Matching	\$ 100,000	100,000	79,537	(20,463)	90,000
Total Revenues	\$ 100,000	100,000	79,537	(20,463)	90,000
 EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 29,765	29,765	24,645	5,120	27,767
Fringe Benefits	15,374	15,374	12,791	2,583	14,682
Consumable Supplies	35,000	35,400	35,145	255	36,754
Other	19,861	19,861	7,356	12,505	10,397
Total Expenditures	\$ 100,000	100,400	79,937	20,463	89,600
 Excess (Deficiency) of Revenues Over (Under) Expenditures					
	\$	(400)	(400)		400
 Fund Balances-Beginning					
			400		400
Fund Balances-Ending					
	\$				400

Webb County, Texas
Public Transportation For Nonurbanized Areas
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	SDHPT Grant #512-22F-033 Grant Period 9/01/01-8/31/02					Variance with Final Budget- Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/01	Actual Amounts	Total	
	Original	Final				
REVENUES						
Fees	\$ 118,843	118,843	9,580	134,825	144,405	25,562
Intergovernmental	750,928	769,807	120,760	622,841	743,601	(26,206)
Grant Matching	45,000	45,000		45,000	45,000	
Miscellaneous:						
In Kind	30,000	30,000		30,000	30,000	
Total Revenues	<u>\$ 944,771</u>	<u>963,650</u>	<u>130,340</u>	<u>832,666</u>	<u>963,006</u>	<u>(644)</u>
EXPENDITURES						
Current:						
Infrastructure And Environmental Services:						
Administrative	\$ 156,128	162,231	9,675	152,509	162,184	47
Operating Expenses	601,893	616,475	35,790	561,890	597,680	18,795
In-Kind Services	30,000	30,000		30,000	30,000	
Capital Outlay	165,223	165,223	94,500	70,129	164,629	594
Total Expenditures	<u>\$ 953,244</u>	<u>973,929</u>	<u>139,965</u>	<u>814,527</u>	<u>954,492</u>	<u>19,437</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,473)	(10,279)	(9,625)	18,139	8,514	18,793
Special Item:						
Proceeds from Sale of Capital Assets		1,140		1,140	1,140	
Net Change in Fund Balances	<u>\$ (8,473)</u>	<u>(9,139)</u>	<u>(9,625)</u>	<u>19,279</u>	<u>9,654</u>	<u>18,793</u>
Fund Balances-Beginning					<u>\$ 9,654</u>	
Fund Balances-Ending						

SDHPT Grant #513-22F-033
Grant Period 9/01/02-8/31/03

Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As Of 9/30/02	Total Prior Year As Of 9/30/01
Original	Final				
192,708	192,708	10,475	(182,233)	145,300	137,349
469,372	631,152	42,338	(588,814)	665,179	815,882
45,000	86,000	3,000	(83,000)	48,000	45,000
30,000	30,000	2,500	(27,500)	32,500	30,000
<u>737,080</u>	<u>939,860</u>	<u>58,313</u>	<u>(881,547)</u>	<u>890,979</u>	<u>1,028,231</u>
147,233	157,396	11,626	145,770	164,135	154,318
559,847	590,684	53,196	537,488	615,086	569,400
30,000	30,000	2,500	27,500	32,500	30,000
	166,821		166,821	70,129	284,652
<u>737,080</u>	<u>944,901</u>	<u>67,322</u>	<u>877,579</u>	<u>881,849</u>	<u>1,038,370</u>
	(5,041)	(9,010)	(3,969)	9,130	(10,139)
				1,140	
	<u>(5,041)</u>	<u>(9,010)</u>	<u>(3,969)</u>	10,270	(10,139)
				20,077	30,216
				<u>30,347</u>	<u>20,077</u>

Webb County, Texas
911 Addressing Program
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 156,391	2,422	158,813	158,914
Total Revenues	\$ 156,391	2,422	158,813	158,914
EXPENDITURES				
Capital Projects:				
Contracted Services	\$ 75,744		75,744	75,744
Computerization Costs	171,587		171,587	236,335
Rural Addressing		32,367	32,367	654,557
Bond Issuance Costs	10,288		10,288	10,288
Total Expenditures	\$ 257,619	32,367	289,986	976,924
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (101,228)	(29,945)	(131,173)	(818,010)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 202,790		202,790	645,233
Operating Transfers Out	(6,383)		(6,383)	(6,383)
Total Other Financing Sources(Uses)	\$ 196,407		196,407	638,850
Net Change In Fund Balances	\$ 95,179	(29,945)	65,234	(179,160)
Fund Balances - Beginning		189,141		
Fund Balances - Ending		\$ 159,196		

Webb County, Texas
Computerization Master Plan
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Computer Equipment	\$	261,472	221,701	483,173
Issuance Cost		14,234	14,234	14,234
Total Expenditures	\$	<u>275,706</u>	<u>221,701</u>	<u>500,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(275,706)	(221,701)	(497,407)
Other Financing Sources (Uses):				
Bond Proceeds	\$	500,000	500,000	500,000
Total Other Financing Sources(Uses)	\$	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Net Change In Fund Balances	\$	<u>224,294</u>	(221,701)	<u>2,593</u>
Fund Balances - Beginning			<u>224,294</u>	
Fund Balances - Ending		\$	<u>2,593</u>	

Webb County, Texas
Webb County Administration Building
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 2,149,807	142,207	2,292,014	2,292,014
Total Revenues	\$ 2,149,807	142,207	2,292,014	2,292,014
EXPENDITURES				
Capital Projects:				
Land Acquisition	\$ 2,187,244		2,187,244	2,187,244
Construction In Progress	8,781,405	4,773,587	13,554,992	13,704,096
Issuance Cost	210,924		210,924	210,924
Total Expenditures	\$ 11,179,573	4,773,587	15,953,160	16,102,264
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(9,029,766)	(4,631,380)	(13,661,146)	(13,810,250)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 16,218,725		16,218,725	16,218,725
Operating 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	\$ 4,780,484	(4,631,380)	149,104	
Fund Balances - Beginning		4,780,484		
Fund Balances - Ending		\$ 149,104		

Webb County, Texas
Texas Water Development Board & U.S. Environmental Protection Agency
Larga Vista Wastewater Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2002

Commitment #96-09 - TWDB Contract #G05500
Grant Period: 10/01/95 - 01/30/00

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 797,546		797,546	1,570,120
Grant Matching	391,202		391,202	347,188
Interest		2	2	
In-Kind	25,000		25,000	25,000
Total Revenues	<u>\$ 1,213,748</u>	<u>2</u>	<u>1,213,750</u>	<u>1,942,308</u>
EXPENDITURES				
Current:				
Capital Projects:				
Professional Services	\$ 228,376		228,376	546,963
In-Kind Expenditures	25,000		25,000	25,000
Capital Outlay	972,927		972,927	1,370,345
Total Expenditures	<u>\$ 1,226,303</u>		<u>1,226,303</u>	<u>1,942,308</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(12,555)	2	(12,553)	
Other Financing Sources (Uses):				
Operating Transfers In	\$ 53,515		53,515	
Total Other Financing Sources (Uses)	<u>\$ 53,515</u>		<u>53,515</u>	
Net Change in Fund Balances	<u>\$ 40,960</u>	2	<u>40,962</u>	
Fund Balances-Beginning		40,962		
Fund Balances-Ending		<u>\$ 40,964</u>		

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, 2002

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Refunds	\$ 58,581	11,250	69,831	69,831
Interest	31,662	6	31,668	31,668
Total Revenues	\$ 90,243	11,256	101,499	101,499
EXPENDITURES				
Capital Projects:				
Capital Outlay	\$ 2,797,355	332,131	3,129,486	3,839,692
Issuance Cost	33,161		33,161	33,161
Total Expenditures	\$ 2,830,516	332,131	3,162,647	3,872,853
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,740,273)	(320,875)	(3,061,148)	(3,771,354)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,766,700		2,766,700	2,766,700
Operating Transfers In	1,041,000		1,041,000	1,041,000
Operating 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	\$ 1,031,081	(320,875)	710,206	
Fund Balances - Beginning		1,031,081		
Fund Balances - Ending		\$ 710,206		

Webb County, Texas
Law Enforcement Capital Projects
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 48,405	9,889	58,294	58,544
Total Revenues	\$ <u>48,405</u>	<u>9,889</u>	<u>58,294</u>	<u>58,544</u>
EXPENDITURES				
Capital Projects:				
Furniture and Fixtures	\$	99,300	99,300	99,300
Construction Progress - Administration Building	1,572,888	42,594	1,615,482	1,615,482
Construction Progress - Jail Renovation & Addition	1,740,168	59,307	1,799,475	1,927,403
Issuance Cost	56,937		56,937	56,937
Total Expenditures	\$ <u>3,369,993</u>	<u>201,201</u>	<u>3,571,194</u>	<u>3,699,122</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,321,588)	(191,312)	(3,512,900)	(3,640,578)
Other Financing Sources(Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Operating Transfers In	1,640,578		1,640,578	1,640,578
Total Other Financing Sources(Uses)	\$ <u>3,640,578</u>		<u>3,640,578</u>	<u>3,640,578</u>
Net Change In Fund Balances	\$ <u>318,990</u>	(191,312)	<u>127,678</u>	
Fund Balances - Beginning		318,990		
Fund Balances - Ending		\$ <u>127,678</u>		

Webb County, Texas
International Bridge Capital Project
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Professional Services	\$ 678,948	1,207,423	1,886,371	1,961,371
Administration / Pre-Construction	47,923	26,968	74,891	99,891
Construction in Progress				419,452
Issuance Cost	19,286		19,286	19,286
Total Expenditures	\$ 746,157	1,234,391	1,980,548	2,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(746,157)	(1,234,391)	(1,980,548)	(2,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,000,000		1,000,000	1,000,000
Operating Transfer In	1,500,000		1,500,000	1,500,000
Total Other Financing Sources(Uses)	\$ 2,500,000		2,500,000	2,500,000
Net Change In Fund Balances	\$ 1,753,843	(1,234,391)	519,452	
Fund Balances - Beginning, Restated		1,753,843		
Fund Balances - Ending		\$ 519,452		

Webb County, Texas
Detention Center Infrastructure
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

		2002			Total Project Authorization
		Prior Years	Current Year	Total to Date	
REVENUES					
Refunds		\$ _____	_____	_____	_____
	Total Revenues	\$ _____	_____	_____	_____
EXPENDITURES					
Capital Projects:					
Capital Outlay		\$ _____	_____	_____	_____
	Total Expenditures	\$ _____	_____	_____	_____
Net Change In Fund Balances		\$ _____		_____	_____
Fund Balances - Beginning			_____		
Fund Balances - Ending			\$ _____		

Webb County, Texas
Texas Parks & Wildlife Department - Rio Bravo Community Center Expansion Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2002

Project # 51-00014
Grant Period 10/01/99 - 01/31/02

	<u>Prior</u>	<u>Current</u>	<u>Total to</u>	<u>Project</u>
	<u>Years</u>	<u>Year</u>	<u>Date</u>	<u>Authorization</u>
REVENUES				
Intergovernmental	\$ 63,435	13,565	77,000	77,000
Total Revenues	<u>\$ 63,435</u>	<u>13,565</u>	<u>77,000</u>	<u>77,000</u>
EXPENDITURES				
Current:				
Capital Projects:				
Professional Services	\$ 12,530	5,146	17,676	16,000
Capital Outlay	114,340	26,160	140,500	152,500
Total Expenditures	<u>\$ 126,870</u>	<u>31,306</u>	<u>158,176</u>	<u>168,500</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(63,435)	(17,741)	(81,176)	(91,500)
Other Financing Sources (Uses):				
Operating Transfer In	\$ 91,500		91,500	91,500
Operating Transfer Out		(10,324)	(10,324)	
Total Other Financing Sources (Uses):	<u>\$ 91,500</u>	<u>(10,324)</u>	<u>81,176</u>	
Net Change In Fund Balances	<u>28,065</u>	(28,065)		
Fund Balances - Beginning		28,065		
Fund Balances - Ending		<u>\$</u>		

Webb County, Texas
State Energy Conservation Office - Texas Transportation Institute
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2002

Grant # CM-106
Grant Period 10/01/01 - 09/30/02

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental	\$	99,986	99,986	100,000
Total Revenues	\$	99,986	99,986	100,000
EXPENDITURES				
Current:				
Economic Development:				
Capital Outlay	\$	99,986	(99,986)	100,000
Total Expenditures	\$	99,986	(99,986)	100,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending	\$			

Webb County, Texas
United States Department of Agriculture Rural Utilities Service - Project Number 3080-02
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2002

Project #3080-02				
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 3,710,055		3,710,055	3,917,651
Total Revenues	\$ 3,710,055		3,710,055	3,917,651
EXPENDITURES				
Current:				
Capital Projects:				
Engineering And Architectural Services	\$ 123,561		123,561	182,300
Capital Project-Waste Water Treatment Plant	1,454,147		1,454,147	1,460,797
Capital Project- Waste Water Collection System	2,132,347		2,132,347	2,274,554
Total Expenditures	\$ 3,710,055		3,710,055	3,917,651
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning		\$		
Fund Balances - Ending		\$		

Webb County, Texas
Texas Water Development Board - Contract GO11900
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2002

TWDB Contract GO11900
GRANT PERIOD 7/14/99 - 9/01/03

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 127,092	117,658	244,750	4,308,400
Total Revenues	\$ 127,092	117,658	244,750	4,308,400
 EXPENDITURES				
Capital Project:				
Professional Services	\$ 125,579	117,658	243,237	763,562
Administrative				34,500
Other	1,513		1,513	238,038
Capital Outlay				3,272,300
Total Expenditures	\$ 127,092	117,658	244,750	4,308,400
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances-Beginning		\$		
Fund Balances-Ending				

Webb County, Texas
Texas Water Development Board - Contract G11800
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, 2002

TWDB Contract #G011800
Grant Period: 7/14/99 - 9/01/03

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 2,526,334	820,168	3,346,502	15,321,000
Total Revenues	\$ 2,526,334	820,168	3,346,502	15,321,000
EXPENDITURES				
Capital Projects:				
Professional Services	\$ 272,634	820,168	1,092,802	1,900,475
Administrative			100,000	
Other Expenses	2,253,700		2,253,700	3,130,025
Capital Outlay				10,343,500
Total Expenditures	\$ 2,526,334	820,168	3,346,502	15,474,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures				(153,000)
Other Financing Sources (Uses):				
Bond Proceeds				153,000
Total Other Financing Sources (Uses)	\$			153,000
Net Change in Fund Balances	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

Webb County, Texas
Texas Department of Housing and Community Affairs - Contract Number 720889
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2002

Contract #720889
Grant Period 04/19/00 - 04/18/03

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 53,010	175,160	228,170	662,343
Total Revenues	<u>\$ 53,010</u>	<u>175,160</u>	<u>228,170</u>	<u>662,343</u>
EXPENDITURES				
Current:				
Capital Projects:				
Water Facilities		153,824	153,824	294,752
Solid Waste Disposal Facilities				
Neighborhood Facilities/ Community Centers	1,000		1,000	250,000
Rehabilitation Of Private Properties (Water Service)				32,285
Engineering And Architectural Services	24,000	20,495	44,495	55,306
General administration	28,010	841	28,851	30,000
Total Expenditures	<u>\$ 53,010</u>	<u>175,160</u>	<u>228,170</u>	<u>662,343</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$ _____</u>		<u>_____</u>	<u>_____</u>
Fund Balances - Beginning		\$ _____		
Fund Balances - Ending		<u>_____</u>		

Webb County, Texas
Texas Department of Housing and Community Affairs - Contract Number 720155
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2002

Contract #720155
Grant Period 08/04/00 - 02/03/03

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 25,183	55,302	80,485	500,000
Revenue In Kind				15,985
Total Revenues	<u>\$ 25,183</u>	<u>55,302</u>	<u>80,485</u>	<u>515,985</u>
EXPENDITURES				
Current:				
Capital Projects:				
Sewer Facilities				289,850
Rehabilitation Of Private Properties (Sewer Service)				107,525
Engineering and Architectural Services		45,700	45,700	67,050
General Administration	25,183	9,602	34,785	35,575
Expenditures In Kind				15,985
Total Expenditures	<u>\$ 25,183</u>	<u>55,302</u>	<u>80,485</u>	<u>515,985</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>	<u></u>
Fund Balances - Beginning				
Fund Balances - Ending		<u>\$</u>		

Webb County, Texas
Texas Department of Housing and Community Affairs - Contract Number 721105
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2002

Contract #721105
Grant Period 05/08/01 - 05/07/03

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 10,968	431,293	442,261	500,000
Revenue In Kind				20,000
Total Revenues	\$ 10,968	431,293	442,261	520,000
EXPENDITURES				
Current:				
Capital Projects:				
Street Easement Acquisition		368,857	368,857	420,550
General Administration	10,968	62,436	73,404	79,450
Expenditures In Kind				20,000
Total Expenditures	\$ 10,968	431,293	442,261	520,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Texas Department of Housing and Community Affairs - Contract Number 721859
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2002

Contract #721859
Grant Period 05/08/01 - 05/07/03

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 5,040	85,947	90,987	800,000
Revenue In Kind				45,000
Total Revenues	<u>\$ 5,040</u>	<u>85,947</u>	<u>90,987</u>	<u>845,000</u>
EXPENDITURES				
Current:				
Capital Projects:				
Water Facilities	\$			232,000
Neighborhood Facilities/ Community Centers				390,780
Engineering and Architectural Services		67,855	67,855	87,220
General Administration	5,040	18,092	23,132	90,000
Expenditures In Kind				45,000
Total Expenditures	<u>\$ 5,040</u>	<u>85,947</u>	<u>90,987</u>	<u>845,000</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>	<u></u>
Fund Balances - Beginning		<u></u>		
Fund Balances - Ending		<u>\$</u>		

Webb County, Texas
County Morgue
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Land Acquisition	\$			50,000
Construction In Progress				1,421,071
Issuance Costs		28,929	28,929	28,929
Total Expenditures	\$	28,929	28,929	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(28,929)	(28,929)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,500,000	1,500,000	1,500,000
Operating Transfer In				
Total Other Financing Sources(Uses)	\$	1,500,000	1,500,000	1,500,000
Net Change In Fund Balances	\$	1,471,071	1,471,071	
Fund Balances - Beginning, Restated		1,471,071		
Fund Balances - Ending	\$	1,471,071		

Webb County, Texas
Villa Antigua Cultural Center
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Land Acquisition	\$ 185,204	289,816	475,020	475,020
Restoration Project				996,051
Issuance Costs	28,929		28,929	28,929
Total Expenditures	\$ 214,133	289,816	503,949	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(214,133)	(289,816)	(503,949)	(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	\$ 1,285,867	(289,816)	996,051	
Fund Balances - Beginning, Restated		1,285,867		
Fund Balances - Ending		\$ 996,051		

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, 2002

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Reimbursements City of Laredo PCT 1	\$			37,500
Reimbursements City of Laredo PCT 2				37,500
Reimbursements City of Laredo PCT 3				37,500
Reimbursements City of Laredo PCT 4				37,500
Total Revenues	\$			<u>150,000</u>
EXPENDITURES				
Capital Projects:				
Park Development PCT 1	\$			405,268
Park Development PCT 2		950	950	405,268
Park Development PCT 3				405,268
Park Development PCT 4		19,084	19,084	405,267
Issuance Costs		28,929	28,929	28,929
Total Expenditures	\$	<u>28,929</u>	<u>20,034</u>	<u>1,650,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(28,929)	(20,034)	(48,963)
			(48,963)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,500,000	1,500,000	1,500,000
Total Other Financing Sources(Uses)	\$	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
Net Change In Fund Balances	\$	<u>1,471,071</u>	(20,034)	<u>1,451,037</u>
Fund Balances - Beginning, Restated			1,471,071	
Fund Balances - Ending		\$	<u>1,451,037</u>	

Webb County, Texas
Construction In Progress
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Building Improvements	\$	14,858	14,858	490,357
Issuance Costs		9,643	9,643	9,643
Total Expenditures	\$	9,643	14,858	24,501
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(9,643)	(14,858)	(500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	500,000	500,000	500,000
Total Other Financing Sources(Uses)	\$	500,000	500,000	500,000
Net Change In Fund Balances	\$	490,357	(14,858)	475,499
Fund Balances - Beginning, Restated		490,357		
Fund Balances - Ending	\$	475,499		

Webb County, Texas
Upgrade or Replace AS400 Computer System
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Computer Equipment	\$	285,274	285,274	294,215
Issuance Costs	5,785		5,785	5,785
Total Expenditures	\$	285,274	291,059	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(5,785)	(285,274)	(291,059)	(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	\$	294,215	(285,274)	8,941
Fund Balances - Beginning, Restated		294,215		
Fund Balances - Ending	\$	8,941		

Webb County, Texas
Road Highway Acquisition
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Land Acquisition	\$	49	30,764	30,813
Issuance Costs		3,857	3,857	196,143
Total Expenditures	\$	3,906	30,764	34,670
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(3,906)	(30,764)	(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	\$	196,094	(30,764)	165,330
Fund Balances - Beginning, Restated		196,094		
Fund Balances - Ending	\$	165,330		

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, 2002

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Capital Outlay	\$	313,182	313,182	490,357
Issuance Costs	9,643		9,643	9,643
Total Expenditures	\$ 9,643	313,182	322,825	500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(9,643)	(313,182)	(322,825)	(500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Total Other Financing Sources(Uses)	\$ 500,000		500,000	500,000
Net Change In Fund Balances	\$ 490,357	(313,182)	177,175	
Fund Balances - Beginning, Restated		490,357		
Fund Balances - Ending		\$ 177,175		

Webb County, Texas
Management Records Storage Warehouse
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ _____	_____	_____	_____
Total Revenues	\$ _____	_____	_____	_____
EXPENDITURES				
Capital Projects:				
Professional Services	\$ _____	_____	_____	50,000
Construction In Progress	_____	_____	_____	512,185
Issuance Costs	_____	12,815	12,815	12,815
Total Expenditures	\$ _____	12,815	12,815	575,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	_____	(12,815)	(12,815)	(575,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ _____	575,000	575,000	575,000
Total Other Financing Sources(Uses)	\$ _____	575,000	575,000	575,000
Net Change In Fund Balances	\$ _____	562,185	562,185	_____
Fund Balances - Beginning	_____	_____	_____	_____
Fund Balances - Ending	_____	\$ 562,185	_____	_____

Webb County, Texas
R.O.W. Acquisition Hwy 59/359
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest		\$ _____	_____	_____	_____
Total Revenues		\$ <u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
EXPENDITURES					
Capital Projects:					
Professional Services		\$ _____		_____	547,520
Issuance Costs			12,480	12,480	12,480
Total Expenditures		\$ <u>_____</u>	<u>12,480</u>	<u>12,480</u>	<u>560,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures			(12,480)	(12,480)	(560,000)
Other Financing Sources (Uses):					
Bond Proceeds		\$ _____	560,000	560,000	560,000
Total Other Financing Sources(Uses)		\$ <u>_____</u>	<u>560,000</u>	<u>560,000</u>	<u>560,000</u>
Net Change In Fund Balance		\$ <u>_____</u>	<u>547,520</u>	<u>547,520</u>	<u>_____</u>
Fund Balances - Beginning					
Fund Balances - Ending			\$ <u>547,520</u>		

Webb County, Texas
Justice Center Fire Protection System and Moisture Censoring Devices
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Interest		\$ _____	_____	_____	_____
Total Revenues		\$ _____	_____	_____	_____
EXPENDITURES					
Capital Projects:					
Professional Services		\$ _____			25,000
Construction In Progress					268,310
Issuance Costs			6,690	6,690	6,690
Total Expenditures		\$ _____	6,690	6,690	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures			(6,690)	(6,690)	(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		\$ _____	293,310	293,310	_____
Fund Balances - Beginning					
Fund Balances - Ending			\$ _____	293,310	

Webb County, Texas
Carrizo Wilcox Aquifer
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

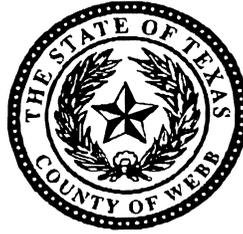
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest		\$			
Total Revenues		\$			
EXPENDITURES					
Capital Projects:					
Professional Services		\$			25,000
Construction In Progress					72,767
Issuance Costs			2,233	2,233	2,233
Total Expenditures		\$	2,233	2,233	100,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		-	(2,233)	(2,233)	(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	97,767	
Fund Balances - Beginning					
Fund Balances - Ending			\$ 97,767		

Webb County, Texas
Justice of the Peace and the Constable South Laredo
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest		\$			
	Total Revenues	\$			
EXPENDITURES					
Capital Projects:					
Professional Services		\$			
Construction In Progress					244,431
Issuance Costs			5,569	5,569	5,569
	Total Expenditures	\$	5,569	5,569	250,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures			(5,569)	(5,569)	(250,000)
Other Financing Sources (Uses):					
Bond Proceeds		\$	250,000	250,000	250,000
Total Other Financing Sources(Uses)		\$	250,000	250,000	250,000
Net Change In Fund Balances		\$	244,431	244,431	
Fund Balances - Beginning					
Fund Balances - Ending			\$ 244,431		

Webb County, Texas
Penitas West Community Center
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Grant Revenue	\$				244,940
Total Revenues	\$				244,940
EXPENDITURES					
Capital Projects:					
Professional Services	\$				25,798
Construction In Progress					365,797
Issuance Costs			3,345	3,345	3,345
Total Expenditures	\$		3,345	3,345	394,940
Excess (Deficiency) Of Revenue Over (Under) Expenditures			(3,345)	(3,345)	(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	\$		146,655	146,655	
Fund Balances - Beginning					
Fund Balances - Ending			\$ 146,655		



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**Webb County, Texas
Quad City Community Center
Mirando**

**Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002**

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Grant Revenue	\$				72,562
Total Revenues	\$				72,562
EXPENDITURES					
Capital Projects:					
Professional Services	\$				196,014
Construction In Progress					13,423
Issuance Costs			3,125	3,125	3,125
Total Expenditures	\$		3,125	3,125	212,562
Excess (Deficiency) Of Revenue Over (Under) Expenditures			(3,125)	(3,125)	(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	\$		136,875	136,875	
Fund Balances - Beginning					
Fund Balances - Ending			\$ 136,875		

Webb County, Texas
Bruni Community Center
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Grant Revenue	\$				250,000
Total Revenues	\$				250,000
EXPENDITURES					
Capital Projects:					
Professional Services	\$				28,000
Construction In Progress					290,438
Issuance Costs			1,562	1,562	1,562
Total Expenditures	\$		1,562	1,562	320,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures			(1,562)	(1,562)	(70,000)
Other Financing Sources (Uses):					
Bond Proceeds	\$		70,000	70,000	70,000
Total Other Financing Sources(Uses)	\$		70,000	70,000	70,000
Net Change In Fund Balances	\$		68,438	68,438	
Fund Balances - Beginning					
Fund Balances - Ending			\$ 68,438		

Webb County, Texas
El Cenizo/Rio Bravo Community Centers
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest	\$				
Total Revenues	\$				
EXPENDITURES					
Capital Projects:					
Professional Services	\$				30,000
Construction In Progress					263,310
Issuance Costs			6,690	6,690	6,690
Total Expenditures	\$		6,690	6,690	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures			(6,690)	(6,690)	(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	\$		293,310	293,310	
Fund Balances - Beginning					
Fund Balances - Ending			\$ 293,310		

Webb County, Texas
Cuatro Vientos Rd. /Loop/Bridge #5
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest		\$ _____	_____	_____	_____
Total Revenues		\$ <u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
EXPENDITURES					
Capital Projects:					
Professional Services		\$ _____	_____	_____	136,875
Issuance Costs		_____	3,125	3,125	3,125
Total Expenditures		\$ <u>_____</u>	<u>3,125</u>	<u>3,125</u>	<u>140,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures			(3,125)	(3,125)	(140,000)
Other Financing Sources (Uses):					
Bond Proceeds		\$ _____	140,000	140,000	140,000
Total Other Financing Sources(Uses)		\$ _____	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>
Net Change In Fund Balances		\$ <u>_____</u>	136,875	<u>136,875</u>	<u>_____</u>
Fund Balances - Beginning					
Fund Balances - Ending			\$ <u>136,875</u>		

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, 2002

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Interest		\$ _____	_____	_____	_____
Total Revenues		\$ <u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
EXPENDITURES					
Capital Projects:					
Park Development PCT 1		\$ _____			248,097
Park Development PCT 2					248,097
Park Development PCT 3					248,097
Park Development PCT 4					248,098
Issuance Costs			22,611	22,611	22,611
Total Expenditures		\$ _____	<u>22,611</u>	<u>22,611</u>	<u>1,015,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures			(22,611)	(22,611)	(1,015,000)
Other Financing Sources (Uses):					
Bond Proceeds		\$ _____	1,015,000	1,015,000	1,015,000
Total Other Financing Sources(Uses)		\$ _____	<u>1,015,000</u>	<u>1,015,000</u>	<u>1,015,000</u>
Net Change In Fund Balances		\$ <u>_____</u>	992,389	<u>992,389</u>	<u>_____</u>
Fund Balances - Beginning					
Fund Balances - Ending			\$ <u>992,389</u>		

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, 2002

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Interest		\$ _____	_____	_____	_____
Total Revenues		\$ <u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
EXPENDITURES					
Capital Projects:					
Capital Outlay		\$ _____	_____	_____	684,396
Issuance Costs		_____	15,604	15,604	15,604
Total Expenditures		\$ <u>_____</u>	<u>15,604</u>	<u>15,604</u>	<u>700,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures			(15,604)	(15,604)	(700,000)
Other Financing Sources (Uses):					
Bond Proceeds		\$ _____	700,000	700,000	700,000
Total Other Financing Sources(Uses)		\$ <u>_____</u>	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>
Net Change In Fund Balances		\$ <u>_____</u>	684,396	684,396	_____
Fund Balances - Beginning			_____		
Fund Balances - Ending			\$ <u>684,396</u>		

Webb County, Texas
Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget And Actual
For the Year ended December 31, 2002 with
Comparative Figures for Year Ended September 30, 2001

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year as of 9/30/2001
	Original	Final			
REVENUES					
Property Taxes	\$ 4,883,425	\$ 4,883,425	\$ 4,791,623	\$ (91,802)	\$ 4,631,185
Refunds					203,666
Investment Earnings	100,000	100,000	139,809	39,809	124,220
Total Revenue	\$ 4,983,425	4,983,425	4,931,432	(51,993)	4,959,071
EXPENDITURES					
Debt Service:					
Certificates Of Obligation	\$ 1,940,000	1,940,000	1,886,633	53,367	1,885,000
Notes On Equipment	363,690	345,232	330,355	14,877	231,231
Loan Payments	122,777	122,777	122,776	1	49,504
Interest And Fiscal Charges	2,692,997	2,711,455	2,552,866	158,589	2,514,926
Total Expenditures	\$ 5,119,464	5,119,464	4,892,630	226,834	4,680,661
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(136,039)	(136,039)	38,802	174,841	278,410
OTHER FINANCING SOURCES (USES):					
Operating Transfers In	\$ 58,000	261,666	58,000	203,666	127,112
Total Other Financing Sources (Uses)	\$ 58,000	261,666	58,000	203,666	127,112
Net Change In Fund Balances	\$ (78,039)	125,627	96,802	378,507	405,522
Fund Balances - Beginning, Restated			481,017		46,908
Fund Balances - Ending			\$ 577,819		452,430

Webb County Employees' Health Benefits
Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)
and Changes in Net Assets
Year Ended September 30, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Budgeted Amounts		Actual Amounts	Actual Budget Basis	Variance with Final Budget-- Positive (Negative)
	Original	Final			
OPERATING REVENUES:					
Charges For Services	\$ 3,615,196	3,615,196	4,326,204	4,326,204	711,008
Charges For Services-Employees	726,153	726,153	727,341	727,341	1,188
Total Operating Revenues \$	4,341,349	4,341,349	5,053,545	5,053,545	712,196
OPERATING EXPENSES:					
Wages And Fringe Benefits					
Administrative Travel			(193)	(193)	193
Local Mileage			29	29	(29)
Office Supplies			225	225	(225)
Blue Cross/Blue Shield Ad	750,100	757,100	756,866	756,866	234
Cafeteria Plan Sec 125 Ad	20,000	20,000	12,581	12,581	7,419
Cobra Administration Fees	3,600	3,600	1,950	1,950	1,650
Basic Life Insurance	55,000	57,000	56,419	56,419	581
Materials And Supplies			379	379	(379)
Depreciation of \$6,285 on depreciable property financed by capital grants			6,403	6,403	(6,403)
Health Education Program	20,000	19,000	13,085	13,085	5,915
Health Fair Month	5,000	12,000	11,987		
Condolences	1,000	1,000	269	269	731
Claims Paid	3,785,700	3,770,700	2,967,282	2,967,282	803,418
Claims Paid-Dental	300,000	300,000	247,755	247,755	52,245
Claims Paid-Prescriptions	800,000	800,000	599,971	599,971	200,029
Total Operating Expenses \$	5,740,400	5,740,400	4,675,008	4,663,021	1,065,379
Operating Income (Loss)	(1,399,051)	(1,399,051)	378,537	390,524	1,777,575
NON-OPERATING REVENUES					
Interest	30,000	30,000	19,289	19,289	(10,711)
Refunds					
Total Non-Operating Revenues \$	30,000	30,000	19,289	19,289	(10,711)
OPERATING INCOME BEFORE OPERATING TRANSFERS					
	(1,369,051)	(1,369,051)	397,826	409,813	1,766,864
Operating Transfers In			531,523	531,523	531,523
Change in net assets	\$ (1,369,051)	(1,369,051)	929,349	941,336	2,298,387
Total net assets - beginning			(929,349)		
Total net assets - ending			\$ - 0 -		

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, 2002 with Comparative Figures
for Year Ended September 30, 2001

	Budgeted Amounts		Actual Amounts	Actual Budget Basis	Variance with Final Budget-- Positive (Negative)
	Original	Final			
OPERATING REVENUES:					
Charges For Services And Refunds	\$ 1,709,942	1,709,942	2,005,083	2,005,083	295,141
Total Operating Revenues	\$ 1,709,942	1,709,942	2,005,083	2,005,083	295,141
OPERATING EXPENSES:					
Wages And Fringe Benefits	255,111	255,111	253,046	253,046	2,065
Professional Services	40,000	40,000	28,753	28,753	11,247
Bonds And Insurance	5,000	5,000	3,109	3,109	1,891
Worker's Compensation Premium	75,000	75,000	89,699	89,699	(14,699)
Professional Service-Drug And Alcohol	35,000	35,000	18,808	18,808	16,192
Third Party Administration	57,800	57,800	40,000	40,000	17,800
Depreciation Expense			3,461	3,461	(3,461)
Safety Education Programs			5	5	(5)
Claims Paid	536,700	536,700	601,534	601,534	(64,834)
Total Operating Expenses	\$ 1,004,611	1,004,611	1,038,415	1,038,415	(33,804)
Operating Income (Loss)	705,331	705,331	966,668	966,668	261,337
NON-OPERATING REVENUES					
Interest	20,000	20,000	25,928	25,928	5,928
Refunds					
Total Non-Operating Revenues	\$ 20,000	20,000	25,928	25,928	5,928
OPERATING INCOME BEFORE OPERATING TRANSFERS					
	725,331	725,331	992,596	992,596	267,265
Operating Transfers Out to: Employees' Health Benefits Fund			(531,523)	(531,523)	(531,523)
Change in net assets	\$ 725,331	725,331	461,073	461,073	(264,258)
Total net assets - beginning			50,783		
Total net assets - ending			\$ 511,856		

Webb County, Texas
Combining Statement of Net Assets
Internal Service Funds
September 30, 2002

	<u>Employee's Health Benefit</u>	<u>Worker's Compensation Reserve</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 776,982	\$ 2,145,967	\$ 2,922,949
Due from other funds	531,523	-	531,523
Other receivables	21,690	-	21,690
Total current assets	1,330,195	2,145,967	3,476,162
Non-current assets:			
Capital Assets:			
Equipment and Furniture	60,128	23,940	84,068
Less Accumulated depreciation	(19,197)	(23,074)	(42,271)
Total non-current assets	40,931	866	41,797
Total assets	1,371,126	2,146,833	3,517,959
LIABILITIES			
Current Liabilities:			
Accounts payable	521,815	114,023	635,838
Salaries payable	-	6,070	6,070
Due to other funds	171,050	667,044	838,094
Other Accrued expenses	21,690	84,935	106,625
Compensated absences	-	18,015	18,015
Total current liabilities	714,555	890,087	1,604,642
Non-current liabilities:			
Claims and judgments	615,692	744,890	1,360,582
Total non-current liabilities	615,692	744,890	1,360,582
Total liabilities	1,330,247	1,634,977	2,965,224
NET ASSETS			
Invested in capital assets, net of related debt	40,879	-	40,879
Unrestricted	-	511,856	511,856
Total net assets	\$ 40,879	\$ 511,856	\$ 552,735

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

Webb County, Texas
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended September 30, 2002

	<u>Employee's Health Benefit</u>	<u>Worker's Compensation Reserve</u>	<u>Total</u>
REVENUES			
Charges for services	\$ 5,053,545	\$ 2,005,083	\$ 7,058,628
Total operating revenues	<u>5,053,545</u>	<u>2,005,083</u>	<u>7,058,628</u>
OPERATING EXPENSES			
Personal services	-	253,046	253,046
Contractual services	-	47,561	47,561
Other supplies and expenses	439	3,109	3,548
Insurance claims and expenses	4,668,165	731,238	5,399,403
Depreciation	6,403	3,461	9,864
Total operating expenses	<u>4,675,007</u>	<u>1,038,415</u>	<u>5,713,422</u>
Operating income (loss)	<u>378,538</u>	<u>966,668</u>	<u>1,345,206</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest and investment revenue	19,289	25,928	45,217
Total non-operating revenue (expenses)	<u>19,289</u>	<u>25,928</u>	<u>45,217</u>
Income (loss) before contributions and transfers	397,827	992,596	1,390,423
Capital contributions	-	-	-
Transfers in	531,523	-	531,523
Transfers out	-	(531,523)	(531,523)
Change in net assets	929,350	461,073	1,390,423
Total net assets - beginning	(888,471)	50,783	(837,688)
Total net assets - ending	<u>\$ 40,879</u>	<u>\$ 511,856</u>	<u>\$ 552,735</u>

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

Webb County, Texas
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2002

	<u>Webb County Employees Health Benefits</u>	<u>Webb County Worker's Compensation Reserve Fund</u>	<u>Total 2002</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Premiums from participants	\$ 5,043,671	\$ 2,005,083	\$ 7,048,754
Payments to employees		(244,353)	(244,353)
Payments to vendors, suppliers, and insurance administrators	(5,711,893)	(593,903)	(6,305,796)
Net cash provided by operating activities	<u>(668,222)</u>	<u>1,166,827</u>	<u>498,605</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES			
Interfund transfer			
Operating Transfer In	531,523		531,523
Purchase of water rights			
Operating Transfer Out		(531,523)	(531,523)
Net cash provided by non capital financing activities	<u>531,523</u>	<u>(531,523)</u>	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of assets			
Net cash provided by capital financing activities			
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments			
Proceeds from investments			
Investment earnings	19,289	25,928	45,217
Net cash provided by investing activities	<u>19,289</u>	<u>25,928</u>	<u>45,217</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(117,410)</u>	<u>661,232</u>	<u>543,822</u>
Cash and pooled investments, beginning of year	894,392	1,484,735	2,379,127
Cash and pooled investments, end of year	<u>\$ 776,982</u>	<u>\$ 2,145,967</u>	<u>\$ 2,922,949</u>
Reconciliation of operating income to net cash provided (used) by operations:			
Operating income	\$ 378,537	\$ 966,668	\$ 1,345,205
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	6,403	3,461	9,864
(Increase) Decrease in Due from Other Funds	(360,472)		(360,472)
(Increase) Decrease in Accounts Receivable	(9,874)		(9,874)
(Increase) Decrease in Other Assets	14,000		14,000
Increase (Decrease) in Bank Overdraft	(64,335)		(64,335)
Increase (Decrease) in Accounts Payable	171,134	45,160	216,294
Increase (Decrease) in Accrued Liabilities		1,850	1,850
Increase (Decrease) in Due to Other Funds	(803,615)	87,430	(716,185)
Increase (Decrease) in Customer Deposits			
Increase (Decrease) in Funds Held in Trust		40,006	40,006
Increase (Decrease) in Accrued Compensated Absences		6,843	6,843
Increase (Decrease) in Long Term Risk Liability		15,409	15,409
Total adjustments	<u>(1,046,759)</u>	<u>200,159</u>	<u>(846,600)</u>
Net cash provided by operating activities	<u>\$ (668,222)</u>	<u>\$ 1,166,827</u>	<u>\$ 498,605</u>

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

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2002

	<u>Permanent School</u>	<u>Available School</u>	<u>Agency Funds</u>
ASSETS			
Cash and cash equivalents	\$ 12,543,900	\$ 11,171	\$ 11,814,331
Receivables:			
Other receivables	-	720,024	-
Due from other funds	344,927	-	-
Total receivables	<u>344,927</u>	<u>720,024</u>	<u>-</u>
Total assets	<u><u>12,888,827</u></u>	<u><u>731,195</u></u>	<u><u>11,814,331</u></u>
LIABILITIES			
Accounts payable	720,024	386,268	50,983
Due to other funds	-	344,927	-
Due to other governments	-	-	2,475,219
Refunds payable and others	-	-	9,288,129
Total liabilities	<u>720,024</u>	<u>731,195</u>	<u>11,814,331</u>
NET ASSETS			
Held in trust for benefits and other purposes	<u><u>\$ 12,168,803</u></u>	<u><u>\$ -</u></u>	

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

Webb County, Texas
 Combining Statement of Fiduciary Assets and Liabilities
 Agency Funds
 September 30, 2002

	<u>County Clerk Agency</u>	<u>Deferred Compensation Plan</u>	<u>District Attorney Hot Check Processing</u>	<u>District Attorney Pooled Seizures</u>
ASSETS				
Cash and cash equivalents	\$ 691,357	\$ -	\$ 139,447	\$ 708,406
Receivables:				
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Total receivables	-	-	-	-
Total assets	<u>691,357</u>	<u>-</u>	<u>139,447</u>	<u>708,406</u>
LIABILITIES				
Accounts payable	-	-	323	2,732
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Refunds payable and others	691,357	-	139,124	705,674
Total liabilities	<u>691,357</u>	<u>-</u>	<u>139,447</u>	<u>708,406</u>
NET ASSETS				
Held in trust for benefits and other purposes				

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

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2002

<u>District Clerk Agency</u>	<u>Sheriff Inmate Trust</u>	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Agency Funds</u>
\$ 7,176,738	\$ 33,310	\$ 561,657	\$ 2,503,416	\$ 11,814,331
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>7,176,738</u>	<u>33,310</u>	<u>561,657</u>	<u>2,503,416</u>	<u>11,814,331</u>
302	14,429	5,000	28,197	50,983
-	-	-	-	-
-	-	-	2,475,219	2,475,219
<u>7,176,436</u>	<u>18,881</u>	<u>556,657</u>	<u>-</u>	<u>9,288,129</u>
<u>7,176,738</u>	<u>33,310</u>	<u>561,657</u>	<u>2,503,416</u>	<u>11,814,331</u>

**Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
for Year Ended September 30, 2002**

	Balance October 1, 2001	Additions	Deductions	Balance September 30, 2002
District Clerk Fund				
ASSETS				
Cash And Cash Equivalents	\$ 6,797,415	64,486,023	64,106,701	7,176,737
Due From Other Funds	1,465		1,465	
Total Assets	<u>\$ 6,798,880</u>	<u>64,486,023</u>	<u>64,108,166</u>	<u>7,176,737</u>
LIABILITIES:				
Funds Held In Trust	\$ 6,797,774	63,916,197	63,537,536	7,176,435
Accounts Payable		302		302
Due To Other Funds	1,106	838	1,944	
Total Liabilities	<u>\$ 6,798,880</u>	<u>63,917,337</u>	<u>63,539,480</u>	<u>7,176,737</u>
County Clerk Fund				
ASSETS				
Cash And Cash Equivalents	\$ 515,216	4,876,003	4,699,862	691,357
Total Assets	<u>\$ 515,216</u>	<u>4,876,003</u>	<u>4,699,862</u>	<u>691,357</u>
LIABILITIES:				
Funds Held In Trust	\$ 469,911	4,830,698	4,609,252	691,357
Due To Other Funds	45,305	45,305	90,610	
Total Liabilities	<u>\$ 515,216</u>	<u>4,876,003</u>	<u>4,699,862</u>	<u>691,357</u>
Tax Assessor-Collector Fund				
ASSETS				
Cash And Cash Equivalents	\$ 2,166,837	41,367,154	41,030,574	2,503,416
Due From Other Funds	95,963	27,007	122,970	
Total Assets	<u>\$ 2,262,800</u>	<u>41,394,161</u>	<u>41,030,574</u>	<u>2,503,416</u>
LIABILITIES:				
Due To Other Governmental Units	\$ 2,242,414	40,115,082	39,882,276	2,475,220
Accounts Payable		28,196		28,196
Due To Other Funds	20,386	28,196	48,582	
Total Liabilities	<u>\$ 2,262,800</u>	<u>40,171,474</u>	<u>39,930,858</u>	<u>2,503,416</u>
D. A. Hot Check Processing				
ASSETS				
Cash And Cash Equivalents	\$ 125,709	542,774	529,036	139,447
Total Assets	<u>\$ 125,709</u>	<u>542,774</u>	<u>529,036</u>	<u>139,447</u>
LIABILITIES:				
Funds Held In Trust	\$ 107,574	524,016	492,143	139,447
Due To Other Funds	18,135	18,135	36,270	
Total Liabilities	<u>\$ 125,709</u>	<u>542,151</u>	<u>528,413</u>	<u>139,447</u>

continued

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
for Year Ended September 30, 2002

	Balance October 1, 2001	Additions	Deductions	Balance September 30, 2002
D.A. Pool Forfeiture Fund				
ASSETS				
Cash And Cash Equivalents	\$ 318,058	878,051	487,703	708,406
Due From Other Funds				
Total Assets	<u>\$ 318,058</u>	<u>878,051</u>	<u>487,703</u>	<u>708,406</u>
LIABILITIES:				
Due To Other Governmental Units	\$ 318,058	878,051	490,435	705,674
Accounts Payable		2,732		2,732
Total Liabilities	<u>\$ 318,058</u>	<u>880,783</u>	<u>490,435</u>	<u>708,406</u>
Sheriff Inmate Trust Fund				
ASSETS				
Cash And Cash Equivalents	\$ 17,979	30,664	15,332	33,311
Due From Other Funds				
Total Assets	<u>\$ 17,979</u>	<u>30,664</u>	<u>15,332</u>	<u>33,311</u>
LIABILITIES:				
Bank Overdraft	\$ 14,427	14,428	14,427	14,428
Funds Held In Trust	3,552	883,944	868,613	18,883
Total Liabilities	<u>\$ 17,979</u>	<u>898,372</u>	<u>883,040</u>	<u>33,311</u>
Deferred Compensation Plan				
ASSETS				
Investments	\$			
Total Assets	<u>\$</u>			
LIABILITIES:				
Deferred Compensation Due Employees	\$			
Total Liabilities	<u>\$</u>			
Cash Bonds				
ASSETS				
Cash And Cash Equivalents	\$	561,657		561,657
Due From Other Funds				
Total Assets	<u>\$</u>	<u>561,657</u>		<u>561,657</u>
LIABILITIES:				
Bank Overdraft	\$			
Accounts Payable		5,000		5,000
Cash Bond Payable		556,657		556,657
Due To Other Funds				
Total Liabilities	<u>\$</u>	<u>561,657</u>		<u>561,657</u>

continued

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
for Year Ended September 30, 2002

	Balance October 1, 2001	Additions	Deductions	Balance September 30, 2002
Total All Agency Funds				
ASSETS				
Cash And Cash Equivalents	\$ 9,941,214	112,742,326	110,869,208	11,814,331
Due From Other Funds	97,428	27,007	124,435	
Total Assets	\$ 10,038,642	112,769,333	110,993,643	11,814,331
 LIABILITIES:				
Bank Overdraft	\$ 14,427	14,428	14,427	14,428
Accounts Payable		5,000		36,230
Accrued Liabilities		556,657		556,657
Funds Held In Trust	7,378,811	70,154,855	69,507,544	8,026,122
Due To Other Governmental Units	2,560,472	40,993,133	40,372,711	3,180,894
Due To Other Funds	84,932	92,474	177,406	
Total Liabilities	\$ 10,038,642	111,816,547	110,072,088	11,814,331
				concluded

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
September 30, 2002 and 2001

	<u>2002</u>	<u>2001</u>
General Fixed Assets:		
Land	\$ 5,637,002	4,944,166
Infrastructure and Infrastructure in Progress	60,525,848	
Buildings	64,163,667	39,604,040
Improvements Other Than Buildings		6,271,360
Furniture, Fixtures & Equipment	20,331,963	22,409,233
Construction In Progress	<u>366,270</u>	<u>10,502,566</u>
Total General Fixed Assets	\$ <u>151,024,750</u>	<u>83,731,365</u>
 Investment In General Fixed Assets From:		
Capital Projects Grants	17,504,128	5,522,053
Capitalized Interest	1,075,926	1,075,926
Certificate of Obligations	68,217,494	53,595,016
Special Revenue Fund Revenues	12,634,537	12,081,558
Forfeitures	155,059	155,059
Federal Revenue	819,547	819,547
General Fund Revenues	5,975,446	5,010,607
Road and Bridge Fund Revenues	44,094,113	5,809,435
Trust Fund Receipts	261,500	261,500
Donated Property	<u>287,000</u>	<u>287,000</u>
Total Investment In General Fixed Assets	\$ <u>151,024,750</u>	<u>84,617,701</u>

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, 2002

	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				157,521		157,521
County Judge				67,835		67,835
Risk Management				84,068		84,068
Elections Administrator				109,964		109,964
County Treasurer				17,999		17,999
County Auditor				139,081		139,081
Management Information Systems				319,485		319,485
Public Information Officer				478		478
Purchasing				83,408		83,408
Tax Assessor Collector				632,556		632,556
Vehicle & Heavy Equipment Maintenance				6,244		6,244
General Operations				181,157		181,157
Building Maintenance				101,237		101,237
Central Appraisal				10,184		10,184
Land Acquisition Account						
Webb County Courthouse Renovation			4,026,116	305,064		4,331,180
Administration Building	1,907,166		12,926,721	407,238		15,241,125
Computerization Master Plan				2,209,368		2,209,368
Webb County Fuel Depot						
AS400 Purchase				285,274		285,274
Certificates of Obligation Series 2001						
Water Utility Administrative Building						
Main Courthouse Building			408,181			408,181
Courthouse Annex			149,411			149,411
Available School Fund	261,500					261,500
Revenue Sharing						
1100 Block of Flores						
Webb County Land Acquisition						
Total General Government	2,168,666		17,510,429	5,138,913		24,818,008
Justice System						
County Attorney				146,866		146,866
County Clerk				142,825		142,825
District Clerk				88,918		88,918
District Clerk Central Jury Room				119,927		119,927
District Attorney				54,885		54,885
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

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2002

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Justice System(continued)						
Cluster Court						
Justice of the Peace Pct 1 Pl 1				14,024		14,024
Justice of the Peace Pct 1 Pl 2				20,227		20,227
Justice of the Peace Pct 2			109,934	12,168		122,102
Justice of the Peace Pct 3			33,296			33,296
Justice of the Peace Pct 4			320,455	107,765		428,220
Regional Crime Lab				58,549		58,549
Public Defender's Office				70,558		70,558
Law Library				5,140		5,140
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		126,984
CJD Domestic Violence Counsel				8,242		8,242
Women's Legal Advocate				2,391		2,391
TJPC Juvenile Justice						
Alternative Education Program			216,713	149,843		366,556
TJPC-A State Aid						
Juvenile Accountability Block Grantt						
Drug Impact Court				11,596		11,596
Drug Impact Court Reserve Fund				28,460		28,460
Det Center Waterline						
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		17,901,105	634,833		19,639,552
Total Justice System	1,103,614		18,581,503	2,431,435		22,116,552
Public Safety						
Constable Pct 1				266,568		266,568
Constable Forfeiture Fund				2,966		2,966
Constable Pct 4				54,593		54,593
Constable Pct 3				18,885		18,885
Constable Pct 2				6,308		6,308
Sheriff				1,034,832		1,034,832
Criminal Justice Information System - Sheriff				100,031		100,031
Justice Center Security				19,307		19,307
Sheriff Forfeiture fund				15,889		15,889
Live Scan Electronic Arrest				57,414		57,414
OJP LLEBG 97LBVX4098						
OJP LLEBG 2000LBBX0978				112,854		112,854
Special Law Enforcement Unit				150,525		150,525
Performance Reward Program				520,923		520,923
Chemical Dependency Treatment Facility				21,712		21,712

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2002

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Public Safety(continued)						
Radio Tower Land Purchase	36,129					36,129
Planning & Physical Dept				2,875		2,875
Sheriff's Substation			83,441	35,601		119,042
Law Enforcement Administrative Building	223,817		1,416,556	91,572		1,731,945
Total Public Safety	259,946		1,499,997	2,512,855		4,272,798
Corrections and Rehabilitation						
Jail	908,380		11,424,309	544,516		12,877,205
Juvenile Probation				69,112		69,112
Juvenile Department				118,314		118,314
Juvenile Department-Choices Program						
Adult Probation				5,047		5,047
CJAD Day Reporting Center				125,475		125,475
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
Loan STAR						
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
Total Corrections and Rehabilitation	1,083,913		14,668,783	1,286,791		17,039,487
Health and Human Services						
Extension Agent				34,280		34,280
Veterans Service Office				13,537		13,537
Webb County Health Department				32,866		32,866
Welfare Office Operations				63,022		63,022
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
Comm Action Agency			2,131,836	2,879,779		5,011,615
Total Health and Human Services			3,697,584	3,201,263		6,898,847
Community and Economic Development						
Oilton Bruni Mirando Civic Center				8,172		8,172
Economic Development				11,346		11,346
County Engineering Department				16,585		16,585
Mirando City Library			79,949	105,133		185,082
Park Maintenance General				159,610		159,610

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2002

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Community and Economic Development(continued)						
Golf Course			483,717	317,430		801,147
Swimming Pool						
Hotel Motel Occup Tax Fund				2,887		2,887
EDA Life Downs				13,065		13,065
El Cenizo Computer Capaci				9,462		9,462
TDHCA Self Help Center	3,304			8,434		11,738
Self Help Centr 2002/2005						
Mirando Oilton Parks						
Lake Casa Blanca Improvements						
EDA Olympic Swimming Pool						
Villa Antigua Properties	519,524		90,546			610,070
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
Contract 51-00014						
Rio Bravo Community Center			125,880		31,306	157,186
Precinct 4 Park Development					950	950
St Imp & Rio Bravo Civic Cntr-Civ Cntr			152,314			152,314
Quad City Community Center				163,631		163,631
Oilton Bruni Mirando CC			566,057	1,736		567,793
Lake Casa Blanca Boat Ramp						
Total Community and Economic Development	532,828		2,068,563	1,164,588	32,256	3,798,235
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
Mirando City St Improvement Fy 89						
Mirando City St Improvement Fy 90						
911 Computerization Costs						
Community Development Project 714060 El Cenizo	700					700
Community Development						
Project 715105 El Pico Road	19,642					19,642
Community Development Project 70299						
Community Development Project 703110						
Community Development Project 703145						
Community Development Project 703155	71,000					71,000
Community Development Project 703939				18,000		18,000
Community Development Project 714899						
Community Development Project 715015						
Community Development Project 716235	25,000					25,000
Community Development Project 717831						
Community Development Project 720889					228,170	228,170

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2002

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Facilities and Other Improvements(continued)						
Community Development Project 721859					90,986	90,986
Mirando City St Improvement Fy88				6,495		6,495
St Imp & Rio Bravo Civ Cntr-Fire Pro						
Mirando City St Improvement Fy 91						
Larga Vista Road Way						
TWDB Larga Vista Waste Water Improv						
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					2,066
Road Highway Acquisition	30,764					30,764
Bruni/Mirando Paving						
Detention Center Waterline				217,826		217,826
St Imp & Rio Bravo Civic Cntr-Admin				999		999
St Imp & Rio Bravo Civic Cntr-St Imp						
Webb County Detention Center	250,000					250,000
LCC Community College Consortium for 3 Webb County Community Centers						
On Site Composting				17,159		17,159
Basketball court, soccer field, & accessories			105,108			105,108
Standpipe water storage tank			142,785			142,785
Rehabilitate existing picnic sites & improvements			172,707			172,707
Park Maintenance General			24,593			24,593
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
EDA Olympic Swimming Pool			541,629			541,629
Lake Casa Blanca Boat Ramp			46,190			46,190
Fire Protection Facilities			55,811			55,811
Fire Protection Facilities			63,704			63,704
Park Development PCT 4			19,084			19,084
Mirando/Oilton Parks			63,580			63,580
Golf Course Improvements			237,985			237,985
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
Vehile & Heavy Equipment Maint-Old shop			59,800			59,800
Road & Bridge Motor Pool			696,840			696,840
Total Facilities and Other Improvements	488,035		6,136,808	4,596,118	334,014	11,554,975
Water and Sewer Lines						
Waterline Larga Vista Subdivision Contract 703155			164,386			164,386
Sewerline Larga Vista Subdivision Contract 703155			927,020			927,020

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2002

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Water and Sewer Lines(continued)						
Facilities/Waterlines Bruni/Oilton Contract 702135		123,100				123,100
Sewer lines El Cenizo Contract 714060		567,306				567,306
Larga Vista Subdivision TW						
Wastewater collection lines		1,220,203				1,220,203
Waterline Correctional Facility CCA		18,866				18,866
Waterline Mangana-Hein Road/ Modular Contract 717282		132,620				132,620
Sewerline Construction Systems Contract 717282		86,800				86,800
Waterline Detention Center		442,068				442,068
Total Water and Sewer Lines		3,682,369				3,682,369
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 Cntr		31,462				31,462
St Imp & Rio Bravo Civic Cntr-Contract 707081		105,741				105,741
TWDB Colonias ProjectCounty/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
Storm Drainage Improvements						
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
Street Paving Bruni-Contract 701941						
Flood and Drainage Facilities Rio Bravo-Contract 702		154,985				154,985
Extension of Del Mar BoulevardCounty/City Interlocal		200,736				200,736
Street Paving Larga Vista-Contract 703155		552,564				552,564
Detention Pond Liner Larga Vista						
Subdivision-Contract 703155		181,989				181,989
Flood and Drainage Facilities Rio Bravo						
Drainage-Contract 703110		296,178				296,178
Reconstruct access to La Presa Colonia						
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 of Soil Roads Penitas West Contract 717831		331,402				331,402

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2002

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure(continued)						
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
911 Computerization Costs		638,468				638,468
Bruni/Mirando Paving		28,139				28,139
LCC Community College Consortium 3 Webb County Community Centers		21,000				21,000
Total Infrastructure		7,888,638				7,888,638
Infrastructure in Progress						
Sewerline w/manholes-Contract 720155		80,485				80,485
Street Easement Acquisition-Contract 720155		442,261				442,261
International Bridge Capital Project		1,961,262				1,961,262
0.5 MGD Rio Bravo Wastewater treatment plant-Contract		3,710,055				3,710,055
TWDB GO11900 CWTAP Wastewater Treatment		244,750				244,750
TWDB GO11800 EDAP Wastewater Construction		3,346,502				3,346,502
Total Infrastructure in Progress		9,785,315				9,785,315
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 Crk		70,004				70,004
Mangana Hein Rd; Culvert at Branch 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 Girder at 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 Road; Steel Girder at Venzuela Creek		7,032				7,032
Espejo-Gates Road; Steel Girder at Venzuela Creek Rt		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

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2002

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Bridges(continued)						
Alamo Road; Timber Stringer at Br Of Jaboncillo Crk		53,106				53,106
Las Tiendas Road; Timber Stringer at Br Of Santa Isabe		7,837				7,837
Las Tiendas Road; Timber Stringer at Br Of Santa Isabe		10,483				10,483
La Martinera Rd; Timber Stringer at Br Of Venado Cree		13,117				13,117
Callaghan Road; Timber Stringer at Branch Of Carrizito		11,595				11,595
Callaghan Road; Timber Stringer at Branch Of Carrizito		9,783				9,783
Callaghan Road; Timber Stringer at Branch Of Carrizito		18,446				18,446
Callaghan Road; Timber Stringer at Branch Of Carrizito		9,077				9,077
Callaghan Road; Timber Stringer at Branch Of Carrizito		11,693				11,693
Callaghan Road; Timber Stringer at Branch Of Carrizito		144,223				144,223
Callaghan Road; Timber Stringer at Branch Of Carrizito		12,603				12,603
Mines Road; Timber Stringer at Branch Of Espada Cree		26,182				26,182
Mines Road; Timber Stringer at Branch Of Espada Cree		13,358				13,358
Raices Road; Timber Stringer at Branch Of Jaboncillo C		17,499				17,499
Raices Road; Timber Stringer at Branch Of Raices Creel		53,084				53,084
Lincoln Road; Timber Stringer at Branch Of Salado Cre		12,708				12,708
Jordan Ranch Rd; Timber Stringer at Branch Of San Jua		12,674				12,674
Las Tiendas Road; Timber Stringer at Branch Of Tejone		14,529				14,529
Callaghan Road; Timber Stringer at Branch Of Venado C		8,928				8,928
Espejo-Gates Road; Timber Stringer at Canyon Creek		8,928				8,928
Callaghan Road; 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 Road; Timber Stringer at Dolores Creek Relief		7,315				7,315
Mines Road; Timber Stringer at Espada Creek		19,799				19,799
Raices Road; Timber Stringer at Mesteno Creek		18,214				18,214
Las Tiendas Road; 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		696,498				696,498
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

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2002

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Paved Roads(continued)						
Colonias, Network 4 - Pinto Valle Ind Pk		490,956				490,956
Colonias, Network 6 - Botines		254,785				254,785
Total Paved Roads		7,981,772				7,981,772
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
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

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2002

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Caliche Roads(continued)						
Colonias, Network 4 - Pinto Valle Ind Pk		345,734				345,734
Colonias, Network 6 - Botines		94,291				94,291
Total Caliche Roads		25,493,104				25,493,104
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
Total Governmental Funds Capital Assets	<u>5,637,002</u>	<u>60,525,848</u>	<u>64,163,667</u>	<u>20,331,963</u>	<u>366,270</u>	<u>151,024,750</u>

(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, 2002

	Capital and Infrastructure Assets At 9/30/01	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/02
General Government					
Radio Communications	22,951	522		(2,721)	20,752
Commissioners Court	227,509	13,869		(83,857)	157,521
County Judge	84,718	9,376		(26,259)	67,835
Risk Management				84,068	84,068
Elections Administrator	84,964	25,000			109,964
County Treasurer	37,567	8,686		(28,254)	17,999
County Auditor	121,310	46,377		(28,606)	139,081
Management Information Systems	319,315	19,974	5,000	(14,804)	319,485
Public Information Officer		478			478
Purchasing	98,536		3,723	(11,405)	83,408
Tax Assessor Collector	619,306	30,727	45	(17,432)	632,556
Vehicle & Heavy Equipment Maintenance	66,044			(59,800)	6,244
General Operations	260,053	472,160	396	(550,660)	181,157
Building Maintenance	101,149	26,754		(26,666)	101,237
Central Appraisal	10,184				10,184
Land Acquisition Account	1,496			(1,496)	
Webb County Courthouse Renovation	4,342,706			(11,526)	4,331,180
Administration Building	7,573,042	17,011,530	11,730,232	2,386,785	15,241,125
Computerization Master Plan	2,838,427	221,702		(850,761)	2,209,368
Webb County Fuel Depot	646,955			(646,955)	
AS400 Purchase		285,274			285,274
Certificates of Obligation Series 2001					
Water Utility Administrative Building		184,185		(184,185)	
Main Courthouse Building				408,181	408,181
Courthouse Annex				149,411	149,411
Available School Fund	261,500				261,500
Revenue Sharing	24,468			(24,468)	
1100 Block of Flores	2,169,003			(2,169,003)	
Webb County Land Acquisition	1,509,703			(1,509,703)	
Total General Government	21,420,906	18,356,614	11,739,396	(3,220,116)	24,818,008
Justice System					
County Attorney	154,719	43,862	864	(50,851)	146,866
County Clerk	207,187		864	(63,498)	142,825
District Clerk	180,831		200	(91,713)	88,918
District Clerk Central Jury Room	113,751	6,176			119,927
District Attorney	122,034	45,465	19,450	(93,164)	54,885
District Attorney Equitable Sharing	17,425				17,425
49th District Court	582,170	20,407	1,850	(268,372)	332,355
111th District Court	57,184	20,050	3,677	(12,344)	61,213
341st District court	93,487	2,252	250		95,489
406th District Court		1,950			1,950
Personal Bond Coordinator	617				617
County Court at Law #1	33,158	16,035			49,193
County Court at Law #2	6,495	26,633			33,128

(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, 2002

	Capital and Infrastructure Assets			Reclassifications and Adjustments	Capital and Infrastructure Assets
	At 9/30/01	Additions	Deductions		At 9/30/02
Justice System(continued)					
Cluster Court	2,905			(2,905)	
Justice of the Peace Pct 1 PI 1	22,471			(8,447)	14,024
Justice of the Peace Pct 1 PI 2	29,805			(9,578)	20,227
Justice of the Peace Pct 2	129,151		1,500	(5,549)	122,102
Justice of the Peace Pct 3	33,296				33,296
Justice of the Peace Pct 4	307,795	440,880	320,455		428,220
Regional Crime Lab	58,549				58,549
Public Defender's Office	67,468	5,850		(2,760)	70,558
Law Library	5,740			(600)	5,140
Personal Bond Office	1,012				1,012
Bail Bond Board	2,070			(320)	1,750
District Attorney Hot Checks	3,933				3,933
District Attorney Forfeiture fund	126,984				126,984
CJD Domestic Violence Counsel	8,242				8,242
Women's Legal Advocate	2,391				2,391
TJPC Juvenile Justice					
Alternative Education Program	162,444	270,664		(66,552)	366,556
TJPC-A State Aid	7,760			(7,760)	
Juvenile Accountability Block Grantt	52,252			(52,252)	
Drug Impact Court	15,351			(3,755)	11,596
Drug Impact Court Reserve Fund	47,296			(18,836)	28,460
Det Center Waterline	359,580			(359,580)	
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	<u>17,551,235</u>			<u>2,088,317</u>	<u>19,639,552</u>
Total Justice System	<u>20,595,957</u>	<u>900,224</u>	<u>349,110</u>	<u>969,481</u>	<u>22,116,552</u>
Public Safety					
Constable Pct 1	245,854	78,215	399	(57,102)	266,568
Constable Forfeiture Fund	2,966				2,966
Constable Pct 4	70,808	2,921		(19,136)	54,593
Constable Pct 3	18,885				18,885
Constable Pct 2		16,318		(10,010)	6,308
Sheriff	1,771,301	122,265		(858,734)	1,034,832
Criminal Justice Information System - Sheri	100,031				100,031
Justice Center Security	19,307				19,307
Sheriff Forfeiture fund	25,211			(9,322)	15,889
Live Scan Electronic Arrest	4,439	52,975			57,414
OJP LLEBG 97LBVX4098	16,600			(16,600)	
OJP LLEBG 2000LBBX0978	141,527			(28,673)	112,854
Special Law Enforcement Unit	150,525				150,525
Performance Reward Program	520,923				520,923
Chemical Dependency Treatment Facility	21,712				21,712

(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, 2002

	Capital and Infrastructure Assets At 9/30/01	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/02
Public Safety(continued)					
Radio Tower Land Purchase	36,129				36,129
Planning & Physical Dept	2,690	185			2,875
Sheriff's Substation	119,042				119,042
Law Enforcement Administrative Building	1,572,888	906,271	764,377	17,163	1,731,945
Total Public Safety	4,840,838	1,179,150	764,776	(982,414)	4,272,798
Corrections and Rehabilitation					
Jail	12,920,703		4,844	(38,654)	12,877,205
Juvenile Probation	69,112				69,112
Juvenile Department	170,580			(52,266)	118,314
Juvenile Department-Choices Program	2,780			(2,780)	
Adult Probation	168,436	278		(163,667)	5,047
CJAD Day Reporting Center	126,370			(895)	125,475
Restitution Center	418,592			(130,665)	287,927
Texas Juvenile Probation	122,433			(27,388)	95,045
Community Corrections	31,603			(12,410)	19,193
Law Enforcement Project Jail Upgrade	1,740,168	1,851,055	1,791,748	32,046	1,831,521
Loan STAR	291,483	306,893	299,188	(299,188)	
Juvenile Justice Center	1,276,437			(1,100,904)	175,533
Juvenile Center Improvements				1,190,166	1,190,166
Juvenile Center Improvements	226,029			18,920	244,949
Total Corrections and Rehabilitation	17,564,726	2,158,226	2,095,780	(587,685)	17,039,487
Health and Human Services					
Extension Agent	29,530	8,350		(3,600)	34,280
Veterans Service Office	9,500	4,037			13,537
Webb County Health Department	32,866				32,866
Welfare Office Operations	62,614	5,667		(5,259)	63,022
Welfare U S D A	19,482				19,482
Welfare to Work	12,513			(2,326)	10,187
TWC Job Retention Program	3,683				3,683
HUD Neighborhood Initiatives	24,608				24,608
State Legalization Impact assistance	46,209			(3,155)	43,054
Emergency Management Systems	2,098				2,098
Agri/Ranching Service Center	1,563,236			7,929	1,571,165
Emergency Medical Service Local Project	69,250				69,250
Comm Action Agency	3,745,910	447,896		817,809	5,011,615
Total Health and Human Services	5,621,499	465,950		811,398	6,898,847
Community and Economic Development					
Oilton Bruni Mirando Civic Center	8,172				8,172
Economic Development	114	11,346		(114)	11,346
County Engineering Department		16,585			16,585
Mirando City Library	185,082				185,082
Park Maintenance General	221,724	778		(62,892)	159,610

(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, 2002

	Capital and Infrastructure Assets At 9/30/01	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/02
Community and Economic Development(continued)					
Golf Course	1,032,802	52,496		(284,151)	801,147
Swimming Pool	203,617			(203,617)	
Hotel Motel Occup Tax Fund	2,887				2,887
EDA Life Downs	13,065				13,065
El Cenizo Computer Capaci	9,462				9,462
TDHCA Self Help Center	36,222	11,556		(36,040)	11,738
Self Help Centr 2002/2005		2,333		(2,333)	
Mirando Oilton Parks	63,580			(63,580)	
Lake Casa Blanca Improvements	2,013,958			(2,013,958)	
EDA Olympic Swimming Pool	541,628			(541,628)	
Villa Antigua Properties	185,254	289,816		135,000	610,070
Texas A&M El Cenizo Community Center	254,855				254,855
Texas A&M Larga Vista Resource Center	411,087			64,158	475,245
A&M Larga Vista Resource Center		99,986			99,986
Rio Bravo Civic Center	87,111			10,000	97,111
Contract 51-00014					
Rio Bravo Community Center	114,340	26,160		16,686	157,186
Precinct 4 Park Development		20,034		(19,084)	950
St Imp & Rio Bravo Civic Cntr-Civ Cntr	226,319			(74,005)	152,314
Quad City Community Center	182,843			(19,212)	163,631
Oilton Bruni Mirando CC	556,206			11,587	567,793
Lake Casa Blanca Boat Ramp	28,101			(28,101)	
Total Community and Economic Developme	6,378,429	531,090		(3,111,284)	3,798,235

Infrastructure and Environmental Services

Facilities and Other Improvements:

Fire Station	171,013				171,013
Budget & Records General	240,587	8,630		(7,327)	241,890
Road Maintenance General	4,575,159	196,104		(105,029)	4,666,234
Mirando City St Improvement Fy 89	268,076			(268,076)	
Mirando City St Improvement Fy 90	253,521			(253,521)	
911 Computerization Costs	214,803			(214,803)	
Community Development Project 714060 El Cenizo				700	700
Community Development					
Project 715105 El Pico Road				19,642	19,642
Community Development Project 70299	38,555			(38,555)	
Community Development Project 703110	6,511			(6,511)	
Community Development Project 703145					
Community Development Project 703155	38,502			32,498	71,000
Community Development Project 703939	173,299			(155,299)	18,000
Community Development Project 714899	14,509			(14,509)	
Community Development Project 715015	10,320			(10,320)	
Community Development Project 716235				25,000	25,000
Community Development Project 717831	7,493			(7,493)	
Community Development Project 720889	1,000	153,824		73,346	228,170

(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, 2002

	Capital and Infrastructure Assets At 9/30/01	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/02
Infrastructure and Environmental Services					
Facilities and Other Improvements(continued)					
Community Development Project 721859				90,986	90,986
Mirando City St Improvement Fy88	231,141			(224,646)	6,495
St Imp & Rio Bravo Civ Cntr-Fire Pro	41,736			(41,736)	
Mirando City St Improvement Fy 91	295,574			(295,574)	
Larga Vista Road Way	158,981			(158,981)	
TWDB Larga Vista Waste Water Improv	6,100			(6,100)	
Larga Vista Water Extension	292,618			(160,392)	132,226
Larga Vista Expansion		14,858			14,858
Rio Bravo Drainage Contract				6,375	6,375
Rio Bravo Capital Project	2,066				2,066
Road Highway Acquisition				30,764	30,764
Bruni/Mirando Paving		28,139		(28,139)	
Detention Center Waterline	217,826				217,826
St Imp & Rio Bravo Civic Cntr-Admin	999				999
St Imp & Rio Bravo Civic Cntr-St Imp	31,462			(31,462)	
Webb County Detention Center				250,000	250,000
LCC Community College Consortium for 3 Webb County Community Centers		21,000		(21,000)	
On Site Composting	17,159				17,159
Basketball court, soccer field, & accessories				105,108	105,108
Standpipe water storage tank				142,785	142,785
Rehabilitate existing picnic sites & improvements				172,707	172,707
Park Maintenance General				24,593	24,593
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
EDA Olympic Swimming Pool				541,629	541,629
Lake Casa Blanca Boat Ramp				46,190	46,190
Fire Protection Facilities				55,811	55,811
Fire Protection Facilities				63,704	63,704
Park Development PCT 4				19,084	19,084
Mirando/Oilton Parks				63,580	63,580
Golf Course Improvements				237,985	237,985
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
Vehile & Heavy Equipment Maint-Old shop				59,800	59,800
Road & Bridge Motor Pool				696,840	696,840
Total Facilities and Other Improvements	7,309,010	422,555		3,823,410	11,554,975
Water and Sewer Lines					
Waterline Larga Vista Subdivision Contract 703155				164,386	164,386
Sewerline Larga Vista Subdivision Contract 703155				927,020	927,020

(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, 2002

	Capital and Infrastructure Assets			Reclassifications and Adjustments	Capital and Infrastructure Assets
	At 9/30/01	Additions	Deductions		At 9/30/02
Infrastructure and Environmental Services					
Water and Sewer Lines(continued)					
Facilities/Waterlines Bruni/Oilton Contract 702135				123,100	123,100
Sewer lines El Cenizo Contract 714060				567,306	567,306
Larga Vista Subdivision TW					
Wastewater collection lines				1,220,203	1,220,203
Waterline Correctional Facility CCA				18,866	18,866
Waterline Mangana-Hein Road/ Modular Contract 717282				132,620	132,620
Sewerline Construction Systems Contract 717282				86,800	86,800
Waterline Detention Center				442,068	442,068
Total Water and Sewer Lines				3,682,369	3,682,369
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 Cntr				31,462	31,462
St Imp & Rio Bravo Civic Cntr-Contract 707081				105,741	105,741
TWDB Colonias ProjectCounty/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
Storm Drainage Improvements					
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
Street Paving Bruni-Contract 701941					
Flood and Drainage Facilities Rio Bravo-Contract 702999				154,985	154,985
Extension of Del Mar BoulevardCounty/City Interlocal				200,736	200,736
Street Paving Larga Vista-Contract 703155				552,564	552,564
Detention Pond Liner Larga Vista					
Subdivision-Contract 703155				181,989	181,989
Flood and Drainage Facilities Rio Bravo					
Drainage-Contract 703110				296,178	296,178
Reconstruct access to La Presa Colonia					
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 of Soil Roads Penitas West Contract 717831				331,402	331,402

(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, 2002

	Capital and Infrastructure Assets			Reclassifications and Adjustments	Capital and Infrastructure Assets
	At 9/30/01	Additions	Deductions		At 9/30/02
Infrastructure and Environmental Services					
Infrastructure(continued)					
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
911 Computerization Costs				638,468	638,468
Bruni/Mirando Paving				28,139	28,139
LCC Community College Consortium 3 Webb County Community Centers				21,000	21,000
Total Infrastructure				7,888,638	7,888,638
Infrastructure in Progress					
Sewerline w/manholes-Contract 720155				80,485	80,485
Street Easement Acquisition-Contract 720155				442,261	442,261
International Bridge Capital Project				1,961,262	1,961,262
0.5 MGD Rio Bravo Wastewater treatment plant-Contract 3080-02				3,710,055	3,710,055
TWDB GO11900 CWTAP Wastewater Treatment				244,750	244,750
TWDB GO11800 EDAP Wastewater Construction					
TWDB GO11800 EDAP Wastewater Construction				3,346,502	3,346,502
Total Infrastructure in Progress				9,785,315	9,785,315
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 Crk				70,004	70,004
Mangana Hein Rd; Culvert at Branch 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 Girder at 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 Road; Steel Girder at Velenzuela Creek				7,032	7,032
Espejo-Gates Road; Steel Girder at Velenzuela Creek 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 D0Lores Creek				7,315	7,315

(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, 2002

	Capital and Infrastructure Assets			Reclassifications and Adjustments	Capital and Infrastructure Assets
	At 9/30/01	Additions	Deductions		At 9/30/02
Infrastructure and Environmental Services					
Bridges(continued)					
Alamo Road; Timber Stringer at Br Of Jaboncillo Crk				53,106	53,106
Las Tiendas Road; Timber Stringer at Br Of Santa Isabel Creek				7,837	7,837
Las Tiendas Road; Timber Stringer at Br Of Santa Isabel Creek				10,483	10,483
La Martinera Rd; Timber Stringer at Br Of Venado Creek				13,117	13,117
Callaghan Road; Timber Stringer at Branch Of Carrizitos Cr				11,595	11,595
Callaghan Road; Timber Stringer at Branch Of Carrizitos Cr				9,783	9,783
Callaghan Road; Timber Stringer at Branch Of Carrizitos Cr				18,446	18,446
Callaghan Road; Timber Stringer at Branch Of Carrizitos Cr				9,077	9,077
Callaghan Road; Timber Stringer at Branch Of Carrizitos Cr				11,693	11,693
Callaghan Road; Timber Stringer at Branch Of Carrizitos Cr				144,223	144,223
Callaghan Road; Timber Stringer at Branch Of Carrizitos Cr				12,603	12,603
Mines Road; Timber Stringer at Branch Of Espada Creek				26,182	26,182
Mines Road; Timber Stringer at Branch Of Espada Creek				13,358	13,358
Raices Road; Timber Stringer at Branch Of Jaboncillo Cr				17,499	17,499
Raices Road; Timber Stringer at Branch Of Raices Creek				53,084	53,084
Lincoln Road; Timber Stringer at Branch Of Salado Creek				12,708	12,708
Jordan Ranch Rd; Timber Stringer at Branch Of San Juanito Ck				12,674	12,674
Las Tiendas Road; Timber Stringer at Branch Of Tejones Creek				14,529	14,529
Callaghan Road; Timber Stringer at Branch Of Venado Creek				8,928	8,928
Espejo-Gates Road; Timber Stringer at Canyon Creek				8,928	8,928
Callaghan Road; 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 Road; Timber Stringer at Dolores Creek Relief				7,315	7,315
Mines Road; Timber Stringer at Espada Creek				19,799	19,799
Raices Road; Timber Stringer at Mesteno Creek				18,214	18,214
Las Tiendas Road; Timber Stringer at Palito Blanco Arroyo				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				696,498	696,498
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

(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, 2002

	Capital and Infrastructure			Reclassifications and Adjustments	Capital and Infrastructure
	Assets At 9/30/01	Additions	Deductions		Assets At 9/30/02
Infrastructure and Environmental Services					
Paved Roads(continued)					
Colonias, Network 4 - Pinto Valle Ind Pk				490,956	490,956
Colonias, Network 6 - Botines				254,785	254,785
Total Paved Roads				7,981,772	7,981,772
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
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

(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, 2002

	Capital and Infrastructure Assets			Reclassifications and Adjustments	Capital and Infrastructure Assets
	At 9/30/01	Additions	Deductions		At 9/30/02
Infrastructure and Environmental Services					
Caliche Roads(continued)					
Colonias, Network 4 - Pinto Valle Ind Pk				345,734	345,734
Colonias, Network 6 - Botines				94,291	94,291
Total Caliche Roads				25,493,104	25,493,104
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
				984,819	984,819
Dam					
Lake Casa Blanca Dam				2,523,069	2,523,069
Total Dams				2,523,069	2,523,069
Total Governmental Funds Capital Assets	<u>83,731,365</u>	<u>24,013,809</u>	<u>14,949,062</u>	<u>58,228,638</u>	<u>151,024,750</u>

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Statistical Section (Unaudited)
September 30, 2002

The following section is a presentation of 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.

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Webb County, Texas
Government-wide Expenses by Function
Last Ten Fiscal Years

	2002
General Government	\$ 11,947,403
Justice System	15,107,757
Public Safety	7,438,934
Corrections and Rehabilitation	11,352,329
Health and Human Services	15,097,668
Community and Economic Development	2,476,400
Infrastructure and Environmental Services	5,657,948
Interest on Long-term Debt	2,747,740
Totals	\$ 71,826,179

Webb County, Texas elected early implementation of GASB Statement No. 34.
The previous years are not available at this time.

**Webb County, Texas
Government-wide Revenues
Last Ten Fiscal Years**

	<u>2002</u>
PROGRAM REVENUES	
Charges for Services	\$ 8,821,068
Operating Grants and Contributions	25,328,735
Capital Grants and Contributions	1,799,079
GENERAL REVENUES	
Taxes	38,508,487
Unrestricted Investment Earnings	780,396
Miscellaneous	<u>2,121,128</u>
Total	\$ <u><u>77,358,893</u></u>

Webb County, Texas elected early implementation of GASB Statement No. 34.
The previous years are not available at this time.

Webb County, Texas
General Government Expenditures by Function
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	Totals
1993	\$	5,801,479	\$ 17,524,497	\$ 7,276,157	\$ 2,239,382	\$ 1,812,509	\$ 2,999,471	\$ 37,653,495
1994		7,014,630	19,437,520	9,235,298	1,521,776	3,804,668	2,936,133	43,950,025
1995		8,157,309	19,997,435	10,901,652	1,492,052	5,503,383	3,848,970	49,900,801
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)							

NOTE:

(A) This Table includes Governmental Fund Type Expenditures.
 Fiduciary Fund Type Expenditures have been excluded.

(B) Webb County, Texas elected early implementation of GASB Statement No. 34.
 The 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 Revenues by Source
For Ten Fiscal Years**

Fiscal Years		Taxes		Motor Vehicle Registration		Intergovernmental		Fees of Office
1993	\$	18,236,408	\$	1,378,150	\$	13,660,617	\$	1,934,681
1994		19,968,344		1,433,350		16,249,571		2,170,964
1995		21,496,599		1,580,893		16,421,286		2,545,510
1996		21,596,901		1,463,310		16,144,928		2,496,817
1997		23,732,809		1,483,939		19,115,522		2,715,310
1998		26,672,189		1,607,487		18,183,300		2,763,084
1999		27,957,565		1,764,828		20,885,630		3,021,981
2000		31,171,797		2,052,277		22,733,081		3,309,839
2001		34,648,642		2,075,580		22,993,760		2,957,866
2002	(B)							

NOTE:

(A) This Table includes Governmental Fund Type Revenues, Fiduciary Fund Type Revenues have been excluded.

(B) Webb County, Texas elected early implementation of GASB Statement No. 34. The current year results are reported in the Statement of Revenues, Expenditures and changes in Fund Balances for Governmental Funds under revised functions.

The Federal Detention Center has been classified as an Enterprise Fund for fiscal year 1993, consequently Intergovernmental Revenues shown here are lower for 1993.

	Fines & Forfeitures	Interest	Miscellaneous	Total (A)
\$	909,598	\$ 338,237	\$ 1,155,112	\$ 37,612,803
	784,993	533,193	265,306	41,405,721
	927,740	868,084	2,789,340	46,629,452
	1,115,064	738,198	1,852,352	45,407,570
	1,175,889	628,843	2,521,131	51,373,443
	971,591	634,453	4,311,914	55,144,018
	999,554	937,246	6,180,172	61,746,976
	1,091,289	1,672,348	5,154,535	67,185,166
	3,173,021	1,789,482	4,733,599	72,371,950

**Property Tax Levies and Collections
Last Ten Fiscal Years
1993 - 2002**

Tax Years	Fiscal Years	Assessed Value (A)	Total Tax Levy (B)	Current Tax Collections	Tax Rate	Percentage of Current Taxes Collected
1992	1993	\$ 3,623,110,750	\$ 12,025,530	\$ 10,883,481	0.33220	90.50 %
1993	1994	3,957,035,128	12,971,479	11,756,858	0.32789	90.64
1994	1995	4,306,178,797	15,064,963	13,801,879	0.34950	91.62
1995	1996	4,529,282,386	15,816,008	14,531,021	0.34950	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

(A) Source: County Assessor and Collector of Taxes.
Farm-to-market Fund excluded.
The legislature adopted a new Property Tax Code in 1979,
effective in 1981, providing that all taxing units assess
taxable property at 100% of true value.

(B) Total tax levy is 100%, from this amount a collection rate
between 92% to 94.5% is anticipated in the current year with
the 8% to 5.5% anticipated in subsequent years.

Delinquent Taxes Collected	Penalty & Interest Collected	Discount	Total Taxes Collected (C)	Ratio of Total Taxes Collected to Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Tax Levy
\$ 961,062	\$ 517,065	\$ (218,882)	\$ 12,142,726	1.01	\$ 3,810,729	0.32
1,142,166	559,252	(224,588)	13,233,688	1.02	6,733,520	0.52
1,091,917	622,005	(280,865)	15,234,936	1.01	6,842,422	0.45
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

(C) Includes current tax collections, delinquent tax collections, penalty & interest, and discounts.

Webb County, Texas
Property Tax Rates - Direct and Overlapping Governments -
Last Ten Tax Years

Tax Year	City of Laredo	Webb County	Laredo Independent School District	United Independent School District	Laredo Community College
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Tax Rates (Per \$100 of Assessed Value)					
1992	0.510100	0.332200	0.14130 *	0.539300 *	0.17110
1993	0.510100	0.327890	1.10020	1.387600	0.16910
1994	0.551601	0.349500	1.10020	1.382800	0.16479
1995	0.551601	0.349500	1.16520	1.382800	0.15986
1996	0.526760	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	1.32605	1.438480	0.16420
2000	0.576358	0.454952	1.38600	1.426871	0.17060
2001	0.630534	0.445223	1.42600	1.426871	0.21665

Tax Levies					
1992	\$ 12,565,493	12,025,530	\$ 1,481,759 *	\$ 10,878,373 *	\$ 4,287,423
1993	14,003,909	12,971,479	12,253,142	31,816,450	4,723,221
1994	16,629,769	15,064,963	12,600,941	34,533,211	5,047,103
1995	18,106,295	15,816,008	14,134,734	38,000,660	5,328,054
1996	19,097,360	16,660,010	15,597,657	39,591,404	5,528,223
1997	21,995,249	19,144,683	14,295,066	41,089,551	6,085,782
1998	21,995,250	20,207,251	15,224,088	44,271,136	6,568,987
1999	24,784,224	22,892,501	16,697,681	47,253,707	7,329,145
2000	27,168,694	26,124,397	17,854,904	51,042,026	8,214,694
2001	35,051,277	28,997,816	18,828,677	57,959,460	11,215,840

Sources:

Respective governments

* In 1991 and 1992 a Consolidated Education District existed in an attempt to redistribute a portion of tax revenue back to the public schools in Webb County. In 1993 it was discontinued.

Webb Consolidated School District	Mirando Independent School District	City of Rio Bravo	Webb County Drainage District #1	City of El Cenizo	Consolidated Education District
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Tax Rates (Per \$100 of Assessed Value)					
0.651700 *	0.624800 *				3.39320 *
1.500000	1.500000				
1.500000	1.500000				
1.500000	1.500000				
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	
1.360000	1.500000	0.49000	0.12620	0.40000	
0.904541	1.500000	0.49000	0.12620	0.40000	
0.800000	1.500000	0.50000	0.12620	0.50000	

Tax Levies					
\$ 2,970,277 *	\$ 326,323 *	\$	\$		29,108,123 *
7,502,784	603,227				
7,568,023	417,983				
6,979,372	349,509				
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	
5,623,493	314,065	142,166	49,119	56,640	
5,990,000	266,803	156,074	59,033	62,571	
6,546,527	315,314	217,597	65,326	91,111	

Webb County, Texas
Assessed Value and Estimated Actual Value
of all 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
1993	\$ 3,508,807,321	\$ 843,442,770	\$ 225,850,243	\$ 3,623,110,750	\$ 3,623,110,750	1
1994	3,892,864,404	857,288,870	244,300,545	3,957,035,128	3,957,035,128	1
1995	4,181,814,205	914,352,920	248,983,900	4,306,178,797	4,306,178,797	1
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

(A) Based on 100% Valuation.

Source: Webb County Tax Assessor - Collector.

* In 1985 legislative changes allowed bank stock to be exempt from ad valorem taxes. Therefore a portion of the Bank Franchise Tax paid to the State of Texas is paid to Webb County in lieu of ad valorem taxes.

Webb County, Texas
Computation of Legal Debt Margin
September 30, 2002

Webb County is authorized, under Article III, 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	\$	6,666,899,112
Assessed Valuation of All Taxable Property		6,487,380,714
Debt Limit, 25% of Real Property Assessed Valuation		1,666,724,778
Amount of Debt Applicable to Constitutional Debt Limit:		
Total Bonded Debt Applicable	62,680,043	
Less Debt Service Fund Cash	413,073	62,266,970
Legal Debt Margin, Under Article III Section 52, of the Texas Constitution	\$	1,604,457,808
Bonds Issued Under Texas General Laws Debt Limit, 5% of Assessed Valuation of All Taxable Property	\$	324,369,036
Amount of Debt Applicable to Constitutional Debt Limit:		
Total Debt - Certificates of Obligation	62,680,043	
Less Debt Service Fund Cash	413,073	62,266,970
Legal Debt Margin, Under Texas General Laws	\$	262,102,066

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
1993	154,000	\$ 3,623,110,750	\$ 19,505,000	\$ 512,402	\$ 18,992,598	0.005242	123
1994	162,000	3,957,035,128	25,725,000	244,358	25,480,642	0.006439	157
1995	169,000	4,306,178,797	25,285,000	(70,513)	25,355,513	0.005888	150
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
2000	193,000	5,326,021,316	46,665,000	101,982	46,563,018	0.008743	241
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

(A) 1991 through 1999 and 2002 were estimates provided by Laredo Chamber of Commerce; their source is Woods & Poole Economics Inc. The population for FY 2000 was released by the U. S. Census Bureau.

(B) Data Source: County Assessor and Collector of Taxes.

(C) 1993 through 2002 - Certificates of Obligation only.

**Ratio of Annual Debt Service Expenditures
For General Bonded Debt
To Total Expenditures
Last Ten Fiscal Years**

Fiscal Years	Principal	Interest	Total Debt Service	Total Expenditures	Ratio of Debt Service To General Expenditures (Percent)
1993	\$ 1,703,483	\$ 1,295,988	\$ 2,999,471	\$ 37,653,495	7.966
1994	1,815,907	1,120,226	2,936,133	43,950,025	6.681
1995	2,064,895	1,783,032	3,847,927	49,900,801	7.711
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

Webb County, Texas
Computation of Direct and Overlapping Debt
September 30, 2002

<u>Governmental Subdivision</u>	<u>Net As Of</u>	<u>Amount</u>	<u>Applicable to County</u>	<u>Debt Amount</u>
<u>Direct:</u>				
Webb County	09/30/2002	\$ <u>63,647,602</u>	100 %	\$ <u>63,647,602</u>
Total Direct		<u>63,647,602</u>		<u>63,647,602</u>
<u>Overlapping:</u>				
<u>Special Districts</u>				
Laredo Community College	08/31/2002	<u>82,214,000</u>	100 %	<u>82,214,000</u>
Total Special Districts		<u>82,214,000</u>		<u>82,214,000</u>
<u>Overlapping:</u>				
<u>City</u>				
Laredo	09/30/2002	298,996,167	100 %	298,996,167
Rio Bravo	09/30/2002	<u>298,996,167</u>	100 %	<u>298,996,167</u>
Total City		<u>298,996,167</u>		<u>298,996,167</u>
<u>Overlapping:</u>				
<u>School Districts</u>				
Laredo I.S.D.	08/31/2002	288,735,520	100 %	288,735,520
Mirando City I.S.D.	08/31/2002		100 %	
United I.S.D.	08/31/2002	208,614,367	100 %	208,614,367
Webb Consolidated I.S.D.	08/31/2002	<u>497,349,887</u>	100 %	<u>497,349,887</u>
Total School Districts		<u>497,349,887</u>		<u>497,349,887</u>
Total Overlapping		<u>878,560,054</u>		<u>878,560,054</u>
Total Direct and Overlapping Debt		\$ <u>942,207,656</u>		\$ <u>942,207,656</u>

(A) Source: Respective Finance Departments

**Demographic Statistics
Laredo and Webb County, Texas
(Unaudited)**

Employment by Industry

The following table shows the major categories of non-agricultural employment within the City of Laredo and Webb County for fiscal years September 30, 1993 through September 30, 2002.

Industry	Employment by Industry 9/30/93 through 9/30/02									
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Manufacturing	1,900	1,900	1,500	1,700	1,600	1,700	1,700	1,800	1,800	1,916
Retail and Wholesale Trade	16,500	16,800	15,700	15,600	16,400	17,000	17,600	17,300	17,700	18,272
Construction	1,800	2,000	2,000	2,100	2,100	2,400	2,500	2,600	2,700	2,448
Finance, Insurance and Real Estate	1,900	2,000	2,100	2,000	2,200	2,300	2,500	3,000	3,200	3,300
Government	11,400	12,600	13,600	13,800	14,300	14,800	15,300	15,800	16,300	15,889
Transportation, Public Utilities and Communications	8,000	8,900	8,500	8,000	9,900	11,100	12,000	13,100	13,800	12,761
Service and Miscellaneous	8,900	9,200	9,600	9,700	10,500	14,700	15,000	15,700	16,200	17,194
Total	50,400	53,400	53,000	52,900	57,000	64,000	66,600	69,300	71,700	71,780

Unemployment Rates

The following table sets forth the unemployment rates in Laredo and Webb County for fiscal years September 30, 1993 through September 30, 2002.

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Laredo and Webb County Percent Rate	9.7	8.4	15.9	11.4	9.7	9.4	7.7	6.3	6.5	6.9

Labor Force and Employment

Year Ended	Labor Force	Employment	Unemployment	% Rate
1993	64,031	57,790	6,241	9.7
1994	68,752	63,005	5,747	8.4
1995	69,886	58,808	11,078	15.9
1996	67,668	59,972	7,696	11.4
1997	69,487	62,767	6,720	9.7
1998	72,286	65,523	6,763	9.4
1999	71,521	65,991	5,530	7.7
2000	73,803	69,130	4,673	6.3
2001	76,331	71,374	4,957	6.5
2002	80,256	74,736	5,520	6.9

Source: Texas Workforce Commission; Laredo and San Antonio, Texas 1993 to 1997.
Texas Workforce Commission internet site www.twc.state.tx.us for 1998 to 2002.

Webb County, Texas
Property Value, Construction and Bank Deposits
Last Ten Fiscal Years

Fiscal Years	Commercial Construction (A)		Residential Construction (A)		Banks Deposits (B)
	Number of Units	Value	Number of Units	Value	
1993	289	\$ 44,176,618	2,294	\$ 49,171,704	\$ 2,894,015,840
1994	270	59,524,974	1,155	38,002,336	3,533,276,534
1995	444	84,447,910	2,100	66,897,605	3,470,686,696
1996	312	83,399,040	1,732	65,158,940	3,620,991,215 (D)
1997	374	67,569,000	2,130	91,412,290	4,174,558,561 (D)
1998	269	55,672,590	2,154	96,979,910	4,697,918,614 (D)
1999	390	41,345,763	2,840	92,307,570	4,980,648,440 (D)
2000	397	68,228,711	2,428	96,009,302	5,578,362,997 (D)
2001	169	56,317,870	2,029	105,547,070	5,262,821,000 (D)
2002	252	74,781,650	1,857	117,116,430	3,901,168,000 (D)

(A) Webb County Appraisal District,

(B) Commerce Bank N.A.

Falcon National Bank

International Bank of Commerce(includes all branches)

Laredo National Bank

NBC Bank

South Texas National Bank

Union National Bank 1992 to 1995

For Fiscal Year 2002, the bank deposits were obtained from the

FDIC web site of Summary of Deposits, www.fdic.gov/index.html.

(C) Webb County Tax Assessor-Collector,
 County Reports of Property Value.

(D) Norwest Bank, now Wells Fargo, excluded 1996 thru 2002

Property(C)

	Commercial		Residential		Exemptions		Vacancies
\$	1,055,054,547	\$	1,254,031,767	\$	141,579,486	\$	144,842,747
	1,138,712,823		1,396,383,123		149,478,447		159,288,490
	1,331,340,852		1,504,677,760		156,074,230		184,992,030
	1,455,882,122		1,681,417,380		168,644,730		215,917,490
	1,570,245,430		1,923,540,270		184,614,525		235,152,270
	1,624,529,934		2,036,606,890		190,509,255		235,691,660
	1,572,097,876		2,180,838,068		201,405,371		227,388,100
	1,715,156,876		2,305,998,980		201,218,458		245,466,433
	1,851,844,688		2,464,521,591		212,297,690		276,088,823
	1,923,996,162		2,464,521,591		215,736,768		331,663,724

Principal Taxpayers
Fiscal Year Ended September 30, 2002

Taxpayer	Type of Business	2001 Assessed Valuation Real & Personal Property (A)	Percentage of Total Assessed Valuation
Conoco, Inc.	Oil & Gas	\$ 327,369,220	5.05 %
EOG Resources	Minerals	88,288,860	1.36
AEP Central Power & Light	Utility	60,598,870	0.93
Chevron USA Inc. -WI-	Oil & Gas	57,217,880	0.88
Columbus Energy Corp.(min)	Oil & Gas	52,028,530	0.80
Micheal Petroleum Corp.	Oil & Gas	44,857,550	0.69
Southwestern Bell Telephone Co.	Utility	40,597,610	0.63
Killam Oil Co. LTD	Oil & Gas	37,662,560	0.58
Bruni Mineral Trust #2	Minerals	32,010,440	0.49
Killam Ind. Dev. Partnership Ltd.	Industrial Development	28,393,510	0.44
Total		\$ 6,487,380,714	11.85 %

SOURCE:
Webb County Appraisal District
(A) 1985 Valuation Based on 100% Assessment Ratio.

**Principal Employers
September 30, 2002**

Employer	Property or Service	Number of Employees
United Independent School District	Education	3,893
Laredo Independent School District	Education	3,349
City of Laredo Municipal	Government	2,080
Mercy Hospital of Laredo	Medical Services	2,000
Webb County County	Government	1,270
H.E.B. Grocery Store	Grocery Store	1,184
US Border Patrol	Immigration	1,129
McDonald's Restaurant	Fast Food	1,113
Laredo Community College	Education	991
Texas A&M Int'l University	Education	696
Doctor's Hospital	Medical Services	672
APC Homemaker Service	Federal Governmet	652
Laredo National Bank	Financial Services	555
Walmart	Retail	520
International Bank of Commerce	Financial Services	500
Laredo Medical Group	Medical Services	485
U.S. Department of Treasury	Federal Government	446
Border Region MHMR	Health Center	325
Miracle Candle Co.	Candles	243
Texas Mexican Railway Co.	Railroad	230

Source: Laredo Development Foundation.

Webb County, Texas
Schedule of Insurance in Force
and Amount of Coverage
Fiscal Year Ended September 30, 2002

Insurance Company	Type of Insurance	Description of Coverage	Limits of Insurance	Ded./Self Ins'd Retention
Coregis Insurance Company	Package	General Liability Including Employee Benefits Liability	\$5mil each occ./\$ 5mil agg.	\$25,000 SIR on GL, \$1,000 deductible on EBL
		Law Enforcement Liability	\$5 mil. Each occ./\$ 5mil agg.	\$25,000 SIR
		Property Including Boiler & Machinery Equipment Floater	\$69,326,000	\$50,000 SIR
		Crime	Various	Various
			\$1.5 mil. employee dishonesty	\$2,500
			\$200,000 forgery or alterations	\$1,000
		\$150,000 theft inside premises	\$2,500	
		\$150,000 theft outside premises	\$2,500	
Coregis Insurance Company	Automobile	Liability	\$5 mil each occ.	\$25,000 SIR
		Medical Payments	\$5,000 each person	None
		Comp. & Coll on CAA vehicles	Actual Cash Value	\$250 deductible
Coregis Insurance Company	Public Officials Liability	Errors & Omissions	\$4 mil. limit of liability	\$25,000 SIR
Gulf Company	Pollution Liability	Pollution Liability	\$1 mil. per occ./\$1 mil agg.	\$10,000 deductible

Source: Insurance carriers.

**Webb County
Water Utility
Activity for
Fiscal Year 2002**

		Gallons Pumped	Gallons Sold	Average Usage Active Meters	Average Water Charge for All Meters	Sales
October	2001	32,070,000	21,401,800	13,002	29.12 \$	48,952
November	"	26,282,000	23,317,800	14,038	31.93	53,929
December	"	23,730,000	15,675,800	9,449	22.84	38,936
January	2002	27,340,000	20,325,800	12,171	27.84	47,291
February	"	24,900,000	18,986,300	11,315	26.41	45,109
March	"	30,350,000	20,141,000	11,792	27.05	45,750
April	"	33,880,000	31,142,400	18,138	38.79	67,495
May	"	38,130,000	27,732,500	16,237	35.59	62,078
June	"	38,020,000	26,171,700	15,450	33.47	57,963
July	"	32,340,000	25,077,500	14,865	32.90	56,180
August	"	39,790,000	30,785,800	18,152	38.29	65,871
September	"	28,358,000	23,711,800	13,973	34.61	59,034
Total		375,190,000	284,470,200			\$ 648,588

Consumption in Gallons by Quarter						
Usage Groups	December	March	June	September	Total	% of Usage
Over 50,000	13,387,500	12,690,200	18,089,800	17,371,500	61,539,000	21.7
40,001 - 50,000	845,200	936,800	2,684,300	2,444,900	6,911,200	2.4
30,001 - 40,000	2,164,700	1,903,900	6,011,400	5,223,200	15,303,200	5.4
20,001 - 30,000	6,610,600	5,236,200	16,155,400	13,324,000	41,326,200	14.5
10,001 - 20,000	20,422,400	20,338,700	29,460,500	27,081,300	97,302,900	34.3
8,001 - 10,000	5,852,400	6,371,600	5,282,800	5,729,000	23,235,800	8.2
6,001 - 8,000	5,313,200	6,198,100	3,756,600	4,226,800	19,494,700	6.9
4,001 - 6,000	3,780,200	3,661,400	2,049,200	2,451,800	11,942,600	4.2
2,001 - 4,000	1,395,600	1,488,300	900,500	974,500	4,758,900	1.7
1 - 2,000	435,900	423,700	285,400	295,900	1,440,900	0.5
Zero Usage						
Total Gallons	60,207,700	59,248,900	84,675,900	79,122,900	283,255,400	99.8

Sales by Quarter						
Usage Groups	December	March	June	September	Total	% of Sales
Over 50,000	\$ 17,615	\$ 24,796	\$ 31,765	\$ 33,484	\$ 107,660	16.60
40,001 - 50,000	1,072	1,530	4,671	6,227	13,500	2.10
30,001 - 40,000	4,429	4,394	9,715	15,595	34,133	5.30
20,001 - 30,000	14,720	13,799	31,375	37,497	97,391	15.00
10,001 - 20,000	50,032	46,355	67,888	57,190	221,465	34.00
8,001 - 10,000	16,092	14,471	13,641	10,387	54,591	8.40
6,001 - 8,000	14,675	13,288	11,548	8,379	47,890	7.40
4,001 - 6,000	10,855	10,019	7,713	4,967	33,554	5.20
2,001 - 4,000	5,990	4,630	3,974	3,244	17,838	2.80
1 - 2,000	5,098	3,661	4,173	3,355	16,287	2.50
Zero Usage	1,239	1,207	1,073	760	4,279	0.70
Total Sales	\$ 141,817	\$ 138,150	\$ 187,536	\$ 181,085	\$ 648,588	100.00

Webb County Water Utility provides water to the city of Rio Bravo, the El Cenizo Sewer Plant and the Rio Bravo Annex Waste Treatment provide sewer services to the respective communities. Following is a summary of the number of accounts by community; Rio Bravo 1,128, El Cenizo 764, and Rio Bravo Annex Waste Treatment 167.

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 3,306 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.

Population (A)

Year	City of Laredo		Webb County	
	Population	Inc\(\Dec)	Population	Inc\(\Dec)
1900	13,429		21,851	
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 for the years 1996 through 2002

Election	Registered Voters	Votes Cast	Percentage of Registered Voters Voting
1996 Primary Election	63,344	19,228	30.4%
1996 General Election	68,649	25,062	36.5%
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%

Automobile, truck and all other vehicle registrations (B)

Year	Registrations
1992	69,600
1993	79,767
1994	85,546
1995	85,829
1996	87,340
1997	105,852
1998	114,274
1999	123,221
2000	141,607
2001	148,347
2002	149,823

(A) Source: 1900 U. S. Census Bureau; 1910 to 1990 are estimates provided by Laredo Chamber of Commerce, their source is Woods & Poole Economics Inc. The FY 2000 count was released by the U. S. Census Bureau.

(B) Tax Assessor Collector Motor 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
1993	\$ 23,557,406	\$ 2,470,058	\$ 3,247,117	\$ 8,221,451	\$ 37,496,032
1994	27,002,954	1,712,836	3,131,091	14,262,873	46,109,754
1995	27,930,093	2,276,017	3,968,650	26,067,368	60,242,128
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

**Webb County, Texas
County Auditor's Department Personnel at
September 30, 2002**

**Leo Flores (A) (B)
Webb County Auditor**

**Rafael Perez, CPA, CGFM (A) (B)
Chief Deputy Auditor**

Joe Wirsching, CGFM	Deputy Auditor
Luis Saucedo (B)	Accountant II
Delia Perales	Administrative Assistant-Retired December 2001. Elected Webb County Treasurer November 2002.
Cynthia Gutierrez	Claims Processing Supervisor
Victoria Valdez	Payroll Audit Clerk-Transferred to Webb County Treasurer December 2002.
Edmundo O. Lopez. Jr. (B)	Accountant II-Retired November 2002.
Mayra Amaya	Claims Processing Assistant
Lizette M. Torres	Receptionist Secretary
Claudia H. Lopez	Grants Accounting Supervisor
Debra Martinez	Claims Processing Assistant
Gabriela Sosa	Internal Auditor
Norma Bustamante	Internal Auditor-changed employment December 2002.
San Juanita Gonzalez	Claims Processing Assistant
David Sanchez	Accountant I
Gerardo Lara	Accountant I
Tina O. Rodriguez	Internal Auditor
Carlos Guerra	Accountant I
Leticia Espinoza	Accountant I
Theresa A. Lopez	Claims Processing Assistant
Jose Ruben Benavides *	Accountant I
Rebecca Garcia *	Accountant I
Rosaura Ruiz *	Internal Auditor

(A) Member of Texas Association of County Auditors.

(B) Member of Government Finance Officers Association

* Hired after September 30, 2002.

BAUM, MEJIA & CO., P.L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS
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LAREDO, TEXAS 78044-3627

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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, 2002, and have issued our report thereon dated February 21, 2003. 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, 2003.

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, 2003.

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.

Baum, Mejia & Co., P.L.L.C.

Laredo, Texas
February 21, 2003

BAUM, MEJIA & CO., P.L.L.C.

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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, 2002. 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, 2002.

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, 2002, and have issued our report thereon dated February 21, 2003. 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.

Baum, Mejia & Co., P.L.L.C.

Laredo, Texas
February 21, 2003



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Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2002

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Grant Period</u>	<u>Program Or Award Amount</u>
U.S. Department Of Health And Human Services			
Head Start	93.600	06CH0929/35	6,191,742
* Head Start	93.600	06CH0929/36	7,207,830
Head Start	93.600	06CH0929/37	7,600,577
Passed Through Texas Department Of Housing And Community Affairs:			
Low-Income Home Energy Assistance	93.568	580/587047	604,212
Low-Income Home Energy Assistance	93.568	581/587047	347,183
Low-Income Home Energy Assistance	93.568	582/582047	341,066
Low-Income Home Energy Assistance	93.568	812/817047	135,603
Community Services Block Grant	93.569	611/611047	426,102
Community Services Block Grant	93.569	612/611047	461,991
Passed Through Texas Department Of Human Resources:			
Social Services Block Grant (Social Services)	93.667	PS08146P00	341,152
Social Services Block Grant (Social Services)	93.667	PS08146P00	450,671
Passed Through Texas Department Of Protective and Regulatory Services			
State Court Improvement Program	93.586	99 00 0405	6,862
State Court Improvement Program	93.586	99 01 0405	6,123
Children's Justice Grants to States (starting 10/01/99)	93.643	99 98 0404	12,734
Total U.S. Department Of Health And Human Services			
U.S. Department Of Housing And Urban Development			
* HUD Colonia Initiative Program	Not Available	B-98-RH-TX-0003	509,000
HUD Neighborhood Initiative Program		B-00-NI-TX-WC-0002	1,000,000
Passed Through The Office of Rural Community Affairs:			
Community Development Block Grants/State's Program	14.228	720889	662,343
Community Development Block Grants/State's Program	14.228	720155	500,000
Community Development Block Grants/State's Program	14.228	721105	500,000
Community Development Block Grants/State's Program	14.228	721859	800,000
Community Development Block Grants/State's Program	14.228	718003	1,036,000
Community Development Block Grants/State's Program	14.228	721003	1,572,135
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	690,688
Child and Adult Care Food Program	10.558	TX-2400001	760,079
Water and Waste Disposal Loans and Grants (Section 306C)	10.770		4,333,600
Total U.S. Department Of Agriculture			

Cash/ Accrued Or (Deferred) 10/01/2001	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 09/30/2002
600,939		600,939		
447,133		6,994,554	6,562,482	15,061
			621,261	621,261
(489)		(489)		
64,920		144,060	79,140	
		66,001	189,533	123,532
3,651		46,673	50,692	7,670
79,098		206,169	127,071	
		264,725	337,897	73,172
66,898		66,898		
		263,330	342,071	78,741
351		1,020	669	
		10	182	172
1,897		1,897		
<u>1,264,398</u>		<u>8,655,787</u>	<u>8,310,998</u>	<u>919,609</u>
33,581		360,009	359,691	33,263
24,133		68,478	61,509	17,164
22,684		49,999	175,160	147,845
11,417		61,113	55,302	5,606
10,968		142,781	431,293	299,480
5,040		36,612	85,947	54,375
390,364		130,507	163,120	422,977
			326,834	326,834
<u>498,187</u>		<u>849,499</u>	<u>1,658,856</u>	<u>1,307,544</u>
90,338		90,338		
(56,832)		539,029	643,408	47,546
184,022				184,022
<u>217,528</u>		<u>629,367</u>	<u>643,408</u>	<u>231,568</u>

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2002

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Grant Period</u>	<u>Program Or Award Amount</u>
U.S. Department Of Justice			
Public Safety Partnership and Community Policing Grants ("COPS" Grants)	16.710	95CCWX0268	1,365,580
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607		21,053
Public Safety Partnership and Community Policing Grants ("COPS" Grants)	16.710	2001SHWX0637	750,000
Local Law Enforcement Block Grants Program	16.592	99LBVX8036	121,624
Local Law Enforcement Block Grants Program	16.592	01LBBX1650	119,525
Local Law Enforcement Block Grants Program	16.592	2000LBBX0978	111,013
Passed Through Criminal Justice Division Of The State Of Texas			
Juvenile Accountability Block Grant (Period Ending 11/30/00)	16.523	JB-98-J07-13831	109,668
Juvenile Accountability Block Grant (Period Ending 07/31/01)	16.523	JB-99-J20-13831-02	39,469
Juvenile Accountability Block Grant (Period Ending 07/31/02)	16.523	JB-00-J20-13831-03	35,867
Juvenile Accountability Block Grant (Period Ending 07/31/03)	16.523	JB-00-J20-13831-04	38,087
School Based Anti-Truancy Bootcamp (Period Ending 8/31/00)	16,541	JB-98-J22-14564	200,000
School Based Anti-Truancy Bootcamp (Period Ending 7/31/01)	16,541	JB-99-J20-14564-02	200,000
* School Based Anti-Truancy Bootcamp (Period Ending 7/31/02)	16,541	JB-00-J20-14564-03	200,000
School Based Anti-Truancy Bootcamp (Period Ending 7/31/03)	16,541	JB-00-J20-14564-04	200,000
Juvenile Justice & Delinquency Prevention-Allocation to States (State Formula Grants)	16.540	JA00J2014790-2	15,528
Juvenile Justice & Delinquency Prevention-Allocation to States (State Formula Grants)	16.540	JA01J2014790-3	15,582
Violence Against Women Formula Grants	16.588	WF00V3013952-03	31,112
Violence Against Women Formula Grants	16.588	WF01V3013952-04	15,556
Crime Victim Assistance	16.575	VA01V3013771-03	40,408
Crime Victim Assistance	16.575	VA02V3013771-04	35,421
Violence Against Women Formula Grants	16.588	WF00-V3013508-03	73,191
Violence Against Women Formula Grants	16.588	WF01-V3013508-04	36,596
Violence Against Women Formula Grants	16.588	WF00-V3013509-03	42,785
Violence Against Women Formula Grants	16.588	WF01-V3013509-04	21,393
Passed Through South Texas Development Council			
Juvenile Accountability Block Grant	16.523	JB-98-J07-13832	13,366
Passed Through City of Laredo			
Criminal Justice Discretionary Grant Program	16.574	DB98NO412030	758,249
Criminal Justice Discretionary Grant Program	16.574	DB99NO413905	1,164,468
Criminal Justice Discretionary Grant Program	16.579	DB00A101203902	1,164,468
Criminal Justice Discretionary Grant Program	16.579	DB00A101203902	1,333,870
Criminal Justice Discretionary Grant Program	16.579	DB00A101203903	
Criminal Justice Discretionary Grant Program	16.574	I9PSSP571	411,598
Criminal Justice Discretionary Grant Program	16.574	I9PSSP571	411,598
Criminal Justice Discretionary Grant Program	16.579	I0PSSP571	411,598
Criminal Justice Discretionary Grant Program	16.579	I1PSSP571	411,598
Criminal Justice Discretionary Grant Program	16.579	I29SSP571	411,958
Criminal Justice Discretionary Grant Program	16.579	I1PSSP571	195,179
Criminal Justice Discretionary Grant Program	16.579	I2PSSP571	195,523
Total U.S. Department Of Justice			

Cash/ Accrued Or (Deferred) 10/01/2001	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 09/30/2002
56,730		200,179	202,550	59,101
			21,026	21,026
			15,902	15,902
(2,517)		4	2,521	
		119,669	47,678	(71,991)
(19,440)			19,440	
10,150		98,390	88,240	
		31,859	31,859	
5,941		33,281	27,340	
			4,836	4,836
38,277		38,277		
151,322		151,322		
12,950	14,131	155,568	152,172	23,685
			31,862	31,862
5,618		5,618		
		8,296	12,719	4,423
9,977		29,924	19,947	
			9,805	9,805
9,717		40,102	30,385	
			10,459	10,459
29,040		73,191	44,151	
			27,130	27,130
1,767		29,190	27,423	
		1,656	15,333	13,677
(2,012)		32,721	29,346	(5,387)
8,730	8,730			
19,667	19,667			
18,415	18,415			
75,281	19,748	259,163	241,945	38,315
			104,625	104,625
4,530	4,530			
6,395	6,395			
135,763	7,091	158,477	45,151	15,346
125,994	7,501	151,302	65,726	32,917
		44,911	172,665	127,754
92,040	1,989	90,051		
		107,206	196,134	88,928
<u>794,335</u>	<u>108,197</u>	<u>1,860,357</u>	<u>1,698,370</u>	<u>552,413</u>

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2002

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Grant Period</u>	<u>Program Or Award Amount</u>
U. S. Department of Education			
Safe and Drug-Free Schools and Communities-State Grants	84.186	ED00J201476802	21,776
Safe and Drug-Free Schools and Communities-State Grants	84.186	ED99J2114768	17,472
Total U. S. Department Of Education			
U. S. Federal Emergency Management Agency			
Emergency Food and Shelter National Board Program	83.523	20-8438-00LRO-005	4,244
Emergency Food and Shelter National Board Program	83.523	20-8438-00LRO-010	22,249
Total U. S. Federal Emergency Management Agency			
U. S. Department Of Energy			
Passed Through Texas Department Of Housing And Community Affairs:			
Weatherization Assistance for Low-Income Persons	81.042	567047/561	43,201
Weatherization Assistance for Low-Income Persons	81.042	567047/562	88,199
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	581XXF5010	5,000
State and Community Highway Safety - Step Wave	20.600	582XXF5006	5,000
Formula Grants for Other Than Urbanized Areas (Nonurbanized Area Formula Program)	20.509	51122F4033	615,395
Formula Grants for Other Than Urbanized Areas (Nonurbanized Area Formula Program)	20.509	51222F4033	674,807
Formula Grants for Other Than Urbanized Areas (Nonurbanized Area Formula Program)	20.509	51322F4033	469,372
Total U. S. Department Of Transportation			
U.S. Department of Labor			
Employment and Training Administration			
Welfare-to-Work Grants to States and Localities (Welfare-to-Work (WtW) Grants)	17.253	Y-7203-9-00-81-60	1,000,000
Total U.S. Department of Labor			
Other Federal Financial Assistance			
U.S. Environmental Protection Agency			
Passed Through Texas Water Development Board			
* Rio Bravo-El Cenizo Water & Wastewater Project	Not Available	G011900	4,308,400

Cash/ Accrued Or (Deferred) 10/01/2001	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 09/30/2002
4,634		4,634		
<u>4,634</u>		<u>4,634</u>		
		4,244	4,244	
		22,249	22,249	
		<u>26,493</u>	<u>26,493</u>	
(2,520)		(2,520)		
3,595		10,281	50,815	44,129
<u>1,075</u>		<u>7,761</u>	<u>50,815</u>	<u>44,129</u>
4,985		4,985		
60,833		60,833	4,800	4,800
120,760		652,832	622,841	90,769
			42,338	42,338
<u>186,578</u>		<u>718,650</u>	<u>669,979</u>	<u>137,907</u>
14,978		93,442	100,521	22,057
<u>14,978</u>		<u>93,442</u>	<u>100,521</u>	<u>22,057</u>
127,092		232,558	117,347	11,881

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2002

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Grant Period</u>	<u>Program Or Award Amount</u>
Other Federal Financial Assistance (Continued)			
U. S. Customs Service, Office of Investigations Passed Through City of Laredo	Not Available	-	26,000
U. S. Department of Treasury Passed Through U. S. Customs Operation Cooperation	Not Available	-	50,000
U. S. Department of Treasury, Bureau Of Alcohol, Tobacco & Firearms Gang Resistance, Education, And Training	21.053 21.053	ATC010213 ATC020219	118,990 134,838
Passed Through Texas A&M International University Arrestee Drug Abuse Monitoring Program (ADAM)	Not Available	OJP-01-C-001	91,486
Arrestee Drug Abuse Monitoring Program (ADAM)	Not Available		
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**

Cash/ Accrued Or (Deferred) 10/01/2001	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 09/30/2002
4,836		3,091	(1,745)	
10,886		8,543	(2,343)	
1,172		1,899	727	
		2,159	7,248	5,089
23,924		23,924		
32,233		85,644	103,485	50,074
<u>200,143</u>		<u>357,818</u>	<u>224,719</u>	<u>67,044</u>
<u>3,181,856</u>	<u>108,197</u>	<u>13,203,808</u>	<u>13,384,159</u>	<u>3,282,271</u>

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2002

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10/01/01</u>
* Community Justice Assistance Division			
Community Corrections Grant Period Ended 8/31/02	-	409,889	(58,546)
Community Corrections Grant Period Ended 8/31/03	-	409,889	
Day Reporting Center Grant Period Ended 8/31/02	240-001	85,630	(13,803)
Day Reporting Center Grant Period Ended 8/31/03	Webb-001	85,630	
Residential Treatment Center Grant Period Ended 8/31/02	240-006	925,401	(174,413)
Residential Treatment Center Grant Period Ended 8/31/03	Webb-006	925,401	
Basic Supervision Grant Period Ended 8/31/02	-	805,374	(162,191)
Basic Supervision Grant Period Ended 8/31/03	-	805,374	
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/02	240-009	180,000	(45,000)
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/03	Webb-009	180,000	
Mentally Impaired Caseload Grant Period Ended 8/31/02		58,163	(12,979)
Mentally Impaired Caseload Grant Period Ended 8/31/03		58,163	
Total Community Justice Assistance Division			<u>(466,932)</u>
Texas Department of Commerce			
Texas Capital Fund Program	717282	535,000	405,135
Total Texas Department of Commerce			<u>405,135</u>
Texas Department of Housing and Community Affairs			
CP&L Homesavers Program	417047	88,130	3,661
CP&L Homesavers Program	417047	62,508	28,448
Systems Benefit Fund	303047	181,245	
Emergency Nutrition/Temp Emergency Relief Program	521261	2,654	(11)
Total Texas Department of Housing and Community Affairs			<u>32,098</u>

<u>Receipts Or Revenues Recognized</u>	<u>Disbursements Expenditures</u>	<u>Accrued Or (Deferred) Revenue At 09/30/2002</u>
307,417	365,963	
102,486	53,332	(49,154)
119,773	133,576	
21,407	8,559	(12,848)
694,051	868,464	
231,350	53,168	(178,182)
604,031	784,543	18,321
218,707	36,324	(182,383)
111,408	156,408	
45,000	5,087	(39,913)
43,623	56,602	
14,540	2,635	(11,905)
<u>2,513,793</u>	<u>2,524,661</u>	<u>(456,064)</u>
	<u>(405,135)</u>	
	<u>(405,135)</u>	
3,661		
33,106	4,658	
	179,612	179,612
<u>(11)</u>		
<u>36,756</u>	<u>184,270</u>	<u>179,612</u>

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2002

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10/01/01</u>
* Texas Juvenile Probation Commission			
Border Project - Grant Period Ended 8/31/99	TJPC-B-99-240	44,716	103
Border Project - Grant Period Ended 8/31/00	TJPC-B-00-240	44,716	(1,552)
Border Project - Grant Period Ended 8/31/01	TJPC-B-01-240	44,716	(5,969)
Border Project - Grant Period Ended 8/31/02	TJPC-B-02-240	44,716	
Border Project - Grant Period Ended 8/31/03	TJPC-B-03-240		
Community Corrections Assistance Grant Period Ended 8/31/99	TJPC-Y-99-240	292,122	309
Community Corrections Assistance Grant Period Ended 8/31/00	TJPC-Y-00-240	319,362	(23,242)
Community Corrections Assistance Grant Period Ended 8/31/01	TJPC-Y-01-240	296,120	(33,927)
Community Corrections Assistance Grant Period Ended 8/31/02	TJPC-Y-02-240	319,362	24,386
Community Corrections Assistance Grant Period Ended 8/31/02	TJPC-Y-03-240	351,859	
State Aid - Grant Period Ended 8/31/02	TJPC-Z-02-240	111,150	4,584
State Aid - Grant Period Ended 8/31/03	TJPC-Z-03-240		
State Aid - Grant Period Ended 8/31/00	TJPC-A-00-240	434,871	(45,454)
State Aid - Grant Period Ended 8/31/01	TJPC-A-01-240	406,684	(70,512)
State Aid - Grant Period Ended 8/31/02	TJPC-A-02-240	406,684	24,386
State Aid - Grant Period Ended 8/31/03	TJPC-A-03-240	546,845	
Vertex Targeted Opportunities, Inc.	TJPC-E-01-240		
Vertex Targeted Opportunities, Inc.	TJPC-E-02-241		
Juvenile Justice Alternative Education Program Grant Period Ended 8/31/00	TJPC-P-00-240	21,252	33,217
Juvenile Justice Alternative Education Program Grant Period Ended 8/31/01	TJPC-P-01-240	21,252	16,874
Juvenile Justice Alternative Education Program Grant Period Ended 8/31/02	TJPC-P-02-240	22,549	30,031
Total Juvenile Probation Commission			<u><u>(46,766)</u></u>
Texas Automobile Theft Prevention Authority			
Auto Theft Prevention Authority Fund Grant Period Ended 8/31/00	SA00T0109393	253,000	12,231
Auto Theft Prevention Authority Fund Grant Period Ended 8/31/01	SA01T0109358	253,000	10,183
Auto Theft Prevention Authority Fund Grant Period Ended 8/31/02	SA01T0109358	253,000	4,628
Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03	SAT011005703	382,574	
Total Texas Automobile Theft Prevention Authority			<u>27,042</u>

<u>Receipts Or Revenues Recognized</u>	<u>Disbursements Expenditures</u>	<u>Accrued Or (Deferred) Revenue At 09/30/2002</u>
103		
44,716	46,268	
32,585	38,554	
40,355	40,355	
7,453	3,551	(3,902)
	(309)	
319,362	342,604	
201,104	235,031	
319,361	294,975	
58,643	26,222	(32,421)
102,696	101,079	2,967
18,526	8,282	(10,244)
434,871	480,325	
290,181	360,693	
384,924	360,538	
72,615	36,649	(35,966)
39,562		(39,562)
107,236		(107,236)
390,816	357,599	
16,874		
546,458	549,703	33,276
<u>3,428,441</u>	<u>3,282,119</u>	<u>(193,088)</u>
12,231		
10,183		
49,371	51,507	6,764
	6,887	6,887
71,785	58,394	13,651

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2002

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10/01/01</u>
Texas Water Development Board			
Colonial Assistance Management Systems Program	99-483-272	55,000	20,061
* Rio Bravo -El Cenizo Water & Wastewater Project	G0-11800	15,474,000	261,413
Total Texas Water Development Board			<u>281,474</u>
Texas Parks & Wildlife Department			
Community Outdoor Outreach Program	52-00088	25,000	3,311
Rio Bravo Community Center Expansion Project	52-00014	77,000	39,252
Total Texas Parks & Wildlife			<u>42,563</u>
State Energy Conservation Office			
Texas Transportation Institute	CM 106	100,000	
Total State Energy Conservation Office			<u></u>
Texas State Comptroller			
Senate Bill 55 Statewide Tobacco Education and Prevention		4,000	(4,000)
Senate Bill 55 Statewide Tobacco Education and Prevention		5,000	
Senate Bill 55 Statewide Tobacco Education and Prevention		5,000	
Total Texas State Comptroller			<u>(4,000)</u>
Office of Attorney General			
Child Support Division	0101730	4,400	
Child Support Division	01-05549	8,064	
Title IV-D Automated Information Contract	00-03847.A2	33,551	(58,351)
			<u>(58,351)</u>
Criminal Justice Division			
Police Activity League (PAL)	SF99J2214894	13,200	
Police Activity League (PAL)	SF99J2214894	19,800	1,650
Police Activity League (PAL)	SF99J2214894	33,000	8,250
Mediation Program	SF02J201594801	33,608	2,386
Mediation Program	SF03J201594802	33,608	
Total Criminal Justice Division			<u>12,286</u>
		Grand Total	<u>224,549</u>

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 09/30/2002
25,732	5,671	
928,146	820,168	153,435
<u>953,878</u>	<u>825,839</u>	<u>153,435</u>
12,572	12,150	2,889
52,817	13,565	
<u>65,389</u>	<u>25,715</u>	<u>2,889</u>
99,986	99,986	
<u>99,986</u>	<u>99,986</u>	
(202)	3,798	
5,000	490	(4,510)
5,000		(5,000)
<u>9,798</u>	<u>4,288</u>	<u>(9,510)</u>
4,400	4,400	
	7,237	7,237
24,271	36,161	(46,461)
<u>28,671</u>	<u>40,561</u>	<u>(46,461)</u>
	1,100	1,100
6,600	18,150	13,200
8,250		
26,074	27,718	4,030
	2,130	2,130
<u>40,924</u>	<u>46,968</u>	<u>20,460</u>
<u>7,249,421</u>	<u>6,692,350</u>	<u>(331,457)</u>

Webb County, Texas
 Federal Schedule of Findings and Questioned Costs
 Year Ended September 30, 2002

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:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.246	U.S. Department of Housing and Urban Development – HUD Colonias Initiative (HCI) Program
16.541	U.S. Department of Justice – Passed Through Criminal Justice Division of the State of Texas – School Based Anti-Truancy Bootcamp
Not Available	U.S. Environmental Protection Agency – Passed Through Texas Water Development Board – Rio Bravo-El Cenizo Water & Wastewater Project
93.600	U.S. Department of Health and Human Services – Head Start Program

Webb County, Texas
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2002

Section I - Summary of Auditor's Results (Continued)

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 344,797

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
State Schedule of Findings and Questioned Costs
Year Ended September 30, 2002

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 Community Justice Assistance Division
Texas Juvenile Probation Commission
Rio Bravo-El Cenizo Water & Wastewater Project

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 300,000

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
Federal Summary Schedule of Prior Audit Findings
Year Ended September 30, 2002

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, 2001 which needed audit follow up as required by Circular A-133 Section .310.

Webb County, Texas
State Summary Schedule of Prior Audit Findings
Year Ended September 30, 2002

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, 2001 which needed audit follow up as required by Circular A-133 Section .310.