

GOVERNMENTAL FUNDS
Capital Projects

WEBB COUTNY FUNDS

MAJOR FUNDS

JUVENILE YOUTH VILLAGE, SERIES 2002

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

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

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

CAPITAL PROJECTS INTEREST INCOME, SERIES 2003

Funds are being generated through interest income from Certificates of Obligation, Series 2003.

Webb County, Texas
Juvenile Youth Village, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 149,368	125,851	275,219	275,219
Total Revenues	\$ 149,368	125,851	275,219	275,219
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$ 74,930	130,074	205,004	1,000,000
Construction in Progress	154		154	10,082,250
Issuance Costs	217,749		217,749	217,750
Total Expenditures	\$ 292,834	130,074	422,908	11,300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(143,466)	(4,223)	(147,689)	(11,024,781)
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	\$ 11,156,534	(4,223)	11,152,311	275,219
Fund Balances - Beginning		11,156,534		
Fund Balances - Ending		\$ 11,152,311		

Webb County, Texas
Texas Water Development Board
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, 2004

	Grant # G11800			
	Grant Period 7/14/99 - 03/31/07			
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 3,370,708	3,967,915	7,338,623	16,645,082
Interest		11,626	11,626	
Total Revenues	<u>\$ 3,370,708</u>	<u>3,979,541</u>	<u>7,350,249</u>	<u>16,645,082</u>
EXPENDITURES				
Capital Projects:				
Professional Services	\$ 1,117,008	253,886	1,370,894	1,887,185
Other Expenses	2,253,700	113,231	2,366,931	3,091,164
Capital Outlay		3,716,759		11,832,733
Total Expenditures	<u>\$ 3,370,708</u>	<u>4,083,876</u>	<u>3,737,825</u>	<u>16,811,082</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(104,335)		(166,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	166,000		166,000
Total Other Financing Sources (Uses)	<u>\$</u>	<u>166,000</u>		<u>166,000</u>
Net Change in Fund Balances	<u>\$</u>	61,665		
Fund Balances - Beginning				
Fund Balances - Ending		<u>\$ 61,665</u>		

Webb County, Texas
Interest Income, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$	87,570	87,570	25,000
Total Revenues	\$	87,570	87,570	25,000
EXPENDITURES				
Current:				
General Government				
Construction In Progress	\$			
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures		87,570	87,570	25,000
Other Financing Sources (Uses):				
Transfers Out	\$			
Total Other Financing Sources (Uses)	\$			
Net Change In Fund Balances	\$	87,570	87,570	25,000
Fund Balances - Beginning		\$		
Fund Balances - Ending		87,570		

GOVERNMENTAL FUNDS
Non-Major Capital Projects Funds

WEBB COUTNY FUNDS

NON MAJOR FUNDS

911 ADDRESSING PROGRAM, SERIES 1994

The county will identify all roads, streets, and addresses in non-incorporated areas of Webb County for purposes of utilizing the 911 system.

INTEREST INCOME, SERIES 1999 AND 2000

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

CAPITAL OUTLAY, SERIES 1999

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

LAW ENFORCEMENT PROJECT, SERIES 2000

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

INTERNATIONAL BRIDGE, SERIES 2001

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

DETENTION CENTER INFRASTRUCTURE

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

LIBRARY CONSTRUCTION FUND

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

COUNTY MORGUE, SERIES 2001

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

VILLA ANTIGUA CULTURAL CENTER, SERIES 2001

This fund will be used to preserve and enhance Laredo Webb County's historical heritage and promote tourism and downtown development through the creation of a Cultural Center.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds - Continued

WEBB COUNTY FUNDS - continued

PARK DEVELOPMENT, SERIES 2001

This fund is to initiate the development, expansion, and / or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

CONSTRUCTION IN PROGRESS, SERIES 2001

With the phenomenal growth of Webb County, especially in the southern part where the growth has more than doubled, it is essential to add, rehabilitate, or construct new Justice of the Peace and other related Law Enforcement Office space to keep up with the growing demand.

ROAD & HIGHWAY ACQUISITION, SERIES 2001

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.

CAPITAL PROJECTS INTEREST INCOME, SERIES 2001

Funds are being generated through interest income from Certificates of Obligation, Series 2001.

MANAGEMENT RECORDS STORAGE WAREHOUSE, SERIES 2002

This fund is to increase the current storage capacity by approximately 10,000 square feet and for the installation of a heating and cooling system to the assisting warehouse. This will allow Webb County to meet all require state mandates for storage and disposal of records.

R.O.W. ACQUISITION HIGHWAY 59/359, SERIES 2002

This fund is to acquire the adequate right-of-way from approximately 550 parcels of land and to be able to proceed with the project in providing water and wastewater lines in the construction of county roads to Colonias.

JUSTICE CENTER FIRE PROTECTION MOISTURE CONTROL, SERIES 2002

This fund is to install a new fire protection system, as well as the installation of moisture censoring devices with the capability of operating water valves and sending emergency calls to designated individuals.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds - Continued

WEBB COUNTY FUNDS – continued

CARRIZO WILCOX AQUIFER SECONDARY WATER SOURCE, SERIES 2002

Webb County in conjunction with the Texas Water Development Board's Region "M" Water Plan, has taken the initiative to explore the secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer.

JUSTICE OF THE PEACE SOUTH LAREDO COURTHOUSE, SERIES 2002

This fund is to construct a new Justice of the Peace Courthouse for Precinct 2, Place 1 and 2 in South Laredo.

PEÑITAS WEST COMMUNITY CENTER, SERIES 2002

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs of the people that live in the colonias, particularly the senior citizens. The building will have a total usable space of 3,570 square feet and is partially funded by a grant from the Office of Rural Community Affairs (ORCA).

QUAD CITY COMMUNITY CENTER MIRANDO, SERIES 2002

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 2,100 square feet and is partially funded by a grant from the Office of Rural Community Affairs (ORCA).

EL CENIZO AND RIO BRAVO COMMUNITY CENTERS, SERIES 2002

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.

CUATRO VIENTOS ROAD, SERIES 2002

The funds for this project will be used for additional environmental and design work. This project will extend the existing Inner Loop from Hwy 359 Mangana Hein Road to the propose Hwy 83 in South Laredo and to the proposed International Bridge No. 5. This will allow the vast amount of traffic from the South to circumvent the interior of the City of Laredo, decreasing traffic congestion.

PARK DEVELOPMENT, SERIES 2002

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds - Continued

WEBB COUTNY FUNDS - continued

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.

CAPITAL PROJECTS INTEREST INCOME, SERIES 2002

Funds are being generated through interest income from Certificates of Obligation, Series 2002.

PARK DEVELOPMENT, SERIES 2003

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

TEXMEX PURCHASE, SERIES 2003

The County has contracted to purchase the land and building (17,630st) located at 1200 Washington Street in Laredo, Texas. The property is referred to as the Tex-Mex Building because the seller is the Texas-Mexican Railway Company. The County plans to use the office space to house County departments and also contemplates building a Multi-Level Parking Facility to meet growing parking demands.

CAPITAL OUTLAY, SERIES 2003

Growth and the need for additional services require the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in Country.

ROAD AND BRIDGE IMPROVEMENTS, SERIES 2003

Funds will be accounted for paving, reconstruction and or resurfacing two Webb County roads: Espejo-Molina Road and Del Mar Boulevard; and construction and installation of 6 inch flexible base and a chemical that will provide dust control on eight county roads: Mangana Hein Road, Jennings Road, Thiesel Road, Wormser Road, Eagle Pass Road, J.C. Perez Road, El Pico Road, and Lincoln-Nicholson Road.

INTERNATIONAL BRIDGE, SERIES 2003

This fund accounts for the preparation of an International Bridge in the southern part of the county. Funds requested are for the "second formal step", which is the preparation, submittal and acquiring the "Presidential Permit" from the Federal Government.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds - Continued

WEBB COUNTY FUNDS – continued

RAIN ENHANCEMENT PROGRAM, SERIES 2003

The program consists of constructing “ionization towers” and monitoring stations at strategically located areas that will cause the moisture molecules in the atmosphere to attract to each other, thereby causing rain.

R.O.W. ACQUISITION, SERIES 2003

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to the “Colonias”. In order to proceed with the projects to provide water and wastewater, the county must acquire the adequate Right-of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of county roads.

CASA BLANCA GOLF COURSE IMPROVEMENTS, SERIES 2003

The funds will be used for upgrades and improvements to the sprinkler system, fairways, greens, and cart paths.

SHILOH COMMUNITY CENTER, SERIES 2003

This building will be used for the development of recreational facilities through interlocal agreements with Laredo Independent School District, United Independent School District and the City of Laredo.

CARRIZO-WILCOX AQUIFER SECONDARY WATER SOURCE, SERIES 2003

In conjunction with the Texas Water Development Board’s Region “M” Water Plan, Webb County has taken the initiative to explore a secondary water source for the county. The project consist of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer.

CASA BLANCA LAKE REHABILITATION—DREDGING, SERIES 2003

These funds will be used for testing to determine the depth of the lake and obtain measurements of the silt build up (silt accumulation since it was constructed in 1948).

LIFE DOWNS IMPROVEMENTS, SERIES 2003

Reconstruction of buildings that were destroyed by a “Micro Burst Storm”. These are improvements to county property used for recreational purposed in the area known as Laredo International Fair & Exposition (L.I.F.E.)

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds - Continued

FEDERAL GRANTS

U.S. Department of Housing and Urban Development

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.

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.

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 721175

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time public water and sewer service to low to moderate income households in the colonias Old Milwaukee and Tanquecitos I.

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 722961

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

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 722205

Revenues provided by the Office of Rural Community Affairs. Funds shall provide first time public sanitary sewer service to households in Colonia Tanquecitos I.

U.S. 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.

GOVERNMENTAL FUNDS - CONTINUED
Non-Major Capital Projects Funds - Continued

FEDERAL GRANTS - continued

U.S. Department of the Army

LA PRESA COLONIA FACILITY PLAN

This fund is to develop the facility plan, which includes the Environmental Assessment along with the design of a seven mile water line that will run parallel and along Highway 83 from the booster station for approximately 1.5 miles to Mangana Hein road for approximately 4.5 miles to the Colonia; the design of the water lines to each of the 57 homes; the design of the septic systems for each of the homes; and the land surveys, property staking, and real estate ownership search required to plat the homesites.

Other Federal Financial Assistance

Texas Water Development Board

RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP SEWER LOAN

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

STATE GRANTS

Texas Department of Transportation

BORDER COLONIA ACCESS PROGRAM – RIO BRAVO CONTRACT 3BCF5013

Revenues provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in the city of Rio Bravo.

State Energy Conservation Office

TEXAS TRANSPORTATION INSTITUTE CONTRACT C7040

Revenues are from the State Energy Conservation Office. Funds shall be for the purchase of a two vehicles, each a 15-passenger van, to support the activities of the Community Resource Centers in the colonias of the Bruni area and the area of Pueblo Vista/Larga Vista.

Texas Water Development Board

RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP SEWER LOAN

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

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2004

	<u>911 Addressing Program</u>	<u>Capital Projects Interest Income Series 1999 and 2000</u>	<u>Capital Outlay Series 1999</u>	<u>Law Enforcement Capital Projects, Series 2000</u>
ASSETS				
Cash and cash equivalents	\$ 201	\$ 1,203,496	\$ -	\$ 345,212
Taxes receivable, net	-	-	-	-
Due from other funds	626	-	156,069	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	827	1,203,496	156,069	345,212
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	14,650	-
Due to other funds	3	1,174,307	36,000	287,634
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	824	-	3,200	51,486
Total liabilities	827	1,174,307	53,850	339,120
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	55,798	14,321	339,127	92,498
Other purposes	-	-	-	-
Unreserved	(55,798)	14,868	(236,908)	(86,406)
Total fund balances	-	29,189	102,219	6,092
Total liabilities and fund balances	\$ 827	\$ 1,203,496	\$ 156,069	\$ 345,212

Continued

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2004**

	<u>International Bridge</u> <u>Capital Project,</u> <u>Series 2001</u>	<u>Detention Center</u> <u>Infrastructure</u>	<u>Library Construction</u>	<u>County Morgue,</u> <u>Series 2001</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 36
Taxes receivable, net	-	-	-	-
Due from other funds	88	30,000	64,874	1,345,610
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	88	30,000	64,874	1,345,646
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	88	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	30,000	675	-
Total liabilities	88	30,000	675	-
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	208,519	-	284,556	1,371,451
Other purposes	-	-	-	-
Unreserved	(208,519)	-	(220,357)	(25,805)
Total fund balances	-	-	64,199	1,345,646
Total liabilities and fund balances	\$ 88	\$ 30,000	\$ 64,874	\$ 1,345,646

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2004

	<u>Villa Antigua Project, Series 2001</u>	<u>Park Development Series 2001</u>	<u>Construction In Progress, Series 2001</u>	<u>Road Highway Acquisition, Series 2001</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	867,808	388,805	159,636	2,711
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	867,808	388,805	159,636	2,711
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	1,520	44,771	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	53,565	17,032	2,711
Total liabilities	-	55,085	61,803	2,711
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	975,756	1,213,593	244,888	-
Other purposes	-	-	-	-
Unreserved	(107,948)	(879,873)	(147,055)	-
Total fund balances	867,808	333,720	97,833	-
Total liabilities and fund balances	\$ 867,808	\$ 388,805	\$ 159,636	\$ 2,711

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2004

	<u>Capital Outlay, Series 2001</u>	<u>Capital Projects Interest Income, Series 2001</u>	<u>Management Records Storage Warehouse, Series 2002</u>	<u>R.O.W. Acquisition Hwy 59/359, Series 2002</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,749,005	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	4,133	-	643,472	125,476
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>4,133</u>	<u>2,749,005</u>	<u>643,472</u>	<u>125,476</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	15,570
Due to other funds	-	2,738,665	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	12,252
Total liabilities	<u>-</u>	<u>2,738,665</u>	<u>-</u>	<u>27,822</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	17,752	175,211	562,105	435,194
Other purposes	-	-	-	-
Unreserved	(13,619)	(164,871)	81,367	(337,540)
Total fund balances	<u>4,133</u>	<u>10,340</u>	<u>643,472</u>	<u>97,654</u>
Total liabilities and fund balances	<u>\$ 4,133</u>	<u>\$ 2,749,005</u>	<u>\$ 643,472</u>	<u>\$ 125,476</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2004

	<u>Justice Center Fire Protection Control, Series 2002</u>	<u>Carrizo Wilcox Aquifer, Series 2002</u>	<u>Justice of the Peace South Laredo, Series 2002</u>	<u>Penitas West Community Center, Series 2002</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	239,957	97,767	29,880	146,376
Receivable from other governments	-	-	-	-
Other receivables	-	-	105,509	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	239,957	97,767	135,389	146,376
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	19,738	-	100,395	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	2,385	-	34,994	-
Total liabilities	22,123	-	135,389	-
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	280,110	97,767	244,431	146,376
Other purposes	-	-	-	-
Unreserved	(62,276)	-	(244,431)	-
Total fund balances	217,834	97,767	-	146,376
Total liabilities and fund balances	\$ 239,957	\$ 97,767	\$ 135,389	\$ 146,376

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2004

	<u>Quad City Community Center, Series 2002</u>	<u>El Cenizo/Rio Bravo Community Centers, Series 2002</u>	<u>Cuatro Vientos Road Loop/B5, Series 2002</u>	<u>Park Development, Series 2002</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	73,771	7,333	24,893	714,170
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	73,771	7,333	24,893	714,170
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	149,157
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	7,333	-	9,920
Total liabilities	-	7,333	-	159,077
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	130,596	293,310	72,146	992,389
Other purposes	-	-	-	-
Unreserved	(56,825)	(293,310)	(47,253)	(437,296)
Total fund balances	73,771	-	24,893	555,093
Total liabilities and fund balances	\$ 73,771	\$ 7,333	\$ 24,893	\$ 714,170

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2004

	<u>Capital Outlay, Series</u> <u>2002</u>	<u>Capital Projects</u> <u>Interest Income,</u> <u>Series 2002</u>	<u>Park Development,</u> <u>Series 2003</u>	<u>TexMex Purchase,</u> <u>Series 2003</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 2,143,109	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	35,246	-	1,589,844	118,225
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	35,246	2,143,109	1,589,844	118,225
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	44,414	28,975
Due to other funds	-	2,129,666	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	13,830	-
Total liabilities	-	2,129,666	58,244	28,975
 Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	217,777	54,253	-	-
Other purposes	-	-	-	-
Unreserved	(182,531)	(40,810)	1,531,600	89,250
Total fund balances	35,246	13,443	1,531,600	89,250
Total liabilities and fund balances	\$ 35,246	\$ 2,143,109	\$ 1,589,844	\$ 118,225

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2004

	<u>Capital Outlay, Series</u> <u>2003</u>	<u>Road and Bridge</u> <u>Improvements, Series</u> <u>2003</u>	<u>International Bridge,</u> <u>Series 2003</u>	<u>Rain Enhancement</u> <u>Project, Series 2003</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	787,143	1,037,328	219,535	1,173,552
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u><u>787,143</u></u>	<u><u>1,037,328</u></u>	<u><u>219,535</u></u>	<u><u>1,173,552</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	52,836	-	35,937	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u><u>52,836</u></u>	<u><u>-</u></u>	<u><u>35,937</u></u>	<u><u>-</u></u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	<u>734,307</u>	<u>1,037,328</u>	<u>183,598</u>	<u>1,173,552</u>
Total fund balances	<u><u>734,307</u></u>	<u><u>1,037,328</u></u>	<u><u>183,598</u></u>	<u><u>1,173,552</u></u>
Total liabilities and fund balances	<u><u>\$ 787,143</u></u>	<u><u>\$ 1,037,328</u></u>	<u><u>\$ 219,535</u></u>	<u><u>\$ 1,173,552</u></u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2004

	<u>R.O.W. Acquisition, Series 2003</u>	<u>Casa Blanca Golf Course Improvements, Series 2003</u>	<u>Shiloh Community Center, Series 2003</u>	<u>Carrizo-Wilcox Aquifer Secondary water source, Series 2003</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	293,388	282,102	195,592	195,592
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>293,388</u>	<u>282,102</u>	<u>195,592</u>	<u>195,592</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	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	293,388	282,102	195,592	195,592
Total fund balances	<u>293,388</u>	<u>282,102</u>	<u>195,592</u>	<u>195,592</u>
Total liabilities and fund balances	<u>\$ 293,388</u>	<u>\$ 282,102</u>	<u>\$ 195,592</u>	<u>\$ 195,592</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2004

	<u>Casa Blanca Lake Rehabilitation Dredging, Series 2003</u>	<u>Life Downs Improvements, Series 2003</u>	<u>TDHCA Contract Number 720889</u>	<u>TDHCA Contract Number 721859</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	146,694	97,796	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	146,694	97,796	-	-
 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	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	146,694	97,796	-	-
Total fund balances	146,694	97,796	-	-
Total liabilities and fund balances	\$ 146,694	\$ 97,796	\$ -	\$ -

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2004

	<u>ORCA Contract Number 721175</u>	<u>TCDP Rio Brave Drainage Project Contract # 722961</u>	<u>ORCA - Colonia Economically Distressed Areas Program</u>	<u>U.S. Department of Agriculture Rural Utilities Service Project #3080-02</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	14,684	4,968	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>14,684</u>	<u>4,968</u>	<u>-</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	489	-	-
Due to other funds	13,735	4,479	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	949	-	-	-
Total liabilities	<u>14,684</u>	<u>4,968</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	430
Other purposes	-	-	-	-
Unreserved	-	-	-	(430)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 14,684</u>	<u>\$ 4,968</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2004

	<u>La Presa Colonia</u> <u>Facility Plan</u>	<u>TWDB Rio Bravo & El</u> <u>Cenizo Water &</u> <u>Wastewater Contract</u> <u>GO11900</u>	<u>TxDot - Rio Bravo</u> <u>Border Colonia</u> <u>Access Program</u>	<u>State Energy</u> <u>Conservation Office</u> <u>Texas Transportation</u> <u>Institute</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 188,730	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	78,750	-	-	-
Receivable from other governments	-	742,661	56,068	39,883
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>78,750</u>	<u>931,391</u>	<u>56,068</u>	<u>39,883</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	615,681	6,600	39,883
Due to other funds	-	-	38,444	-
Payable to other governments	-	-	-	-
Deferred revenue	-	185,133	-	-
Other accrued expenses	-	-	-	-
Other payables	-	130,577	11,024	-
Total liabilities	<u>-</u>	<u>931,391</u>	<u>56,068</u>	<u>39,883</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	78,750	-	-	-
Total fund balances	<u>78,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 78,750</u>	<u>\$ 931,391</u>	<u>\$ 56,068</u>	<u>\$ 39,883</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2004

	<u>TWDB Rio Bravo & El</u>	<u>Total-Nonmajor</u>
	<u>Cenizo Water &</u>	<u>Capital Projects</u>
	<u>Wastewater EDAP</u>	<u>Funds</u>
	<u>Sewer Loan</u>	
ASSETS		
Cash and cash equivalents	\$ 37,803	\$ 6,667,592
Taxes receivable, net	-	-
Due from other funds	19,356	11,393,598
Receivable from other governments	-	858,264
Other receivables	-	105,509
Inventories	-	-
Prepaid expenses	-	-
Total assets	57,159	19,024,963
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	-	1,170,616
Due to other funds	-	6,423,021
Payable to other governments	-	-
Deferred revenue	-	185,133
Other accrued expenses	-	-
Other payables	15,341	398,098
Total liabilities	15,341	8,176,868
 Fund balances:		
Reserved for:		
Inventories	-	-
Debt service	-	-
Capital projects	-	8,520,354
Other purposes	-	-
Unreserved	41,818	2,327,741
Total fund balances	41,818	10,848,095
Total liabilities and fund balances	\$ 57,159	\$ 19,024,963

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	<u>911 Addressing Program</u>	<u>Capital Projects Interest Income, Series 1999 and 2000</u>	<u>Capital Outlay Series 1999</u>	<u>Law Enforcement Capital Projects, Series 2000</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	3	14,868	-	4,498
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>3</u>	<u>14,868</u>	<u>-</u>	<u>4,498</u>
EXPENDITURES				
Current:				
General government	8,375	-	13,023	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	7,743
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	47,424	-	223,885	83,161
Total Expenditures	<u>55,799</u>	<u>-</u>	<u>236,908</u>	<u>90,904</u>
Excess (deficiency) of revenues over expenditures	<u>(55,796)</u>	<u>14,868</u>	<u>(236,908)</u>	<u>(86,406)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(2)	-	-	-
Total other financing sources and uses	<u>(2)</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(55,798)</u>	<u>14,868</u>	<u>(236,908)</u>	<u>(86,406)</u>
Fund balances - beginning, Restated	55,798	14,321	339,127	92,498
Fund balances - ending	<u>\$ -</u>	<u>\$ 29,189</u>	<u>\$ 102,219</u>	<u>\$ 6,092</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	<u>International Bridge Capital Project, Series 2001</u>	<u>Detention Center Infrastructure</u>	<u>Library Construction</u>	<u>County Morgue, Series 2001</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
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	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	208,519	-	8,360	25,805
Total Expenditures	208,519	-	8,360	25,805
Excess (deficiency) of revenues over expenditures	(208,519)	-	(8,360)	(25,805)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(211,997)	-
Total other financing sources and uses	-	-	(211,997)	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(208,519)	-	(220,357)	(25,805)
Fund balances - beginning, Restated	208,519	-	284,556	1,371,451
Fund balances - ending	\$ -	\$ -	\$ 64,199	\$ 1,345,646

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	<u>Villa Antigua Project, Series 2001</u>	<u>Park Development Series 2001</u>	<u>Construction In Progress, Series 2001</u>	<u>Road Highway Acquisition, Series 2001</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
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	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	107,948	879,873	353,397	-
Total Expenditures	107,948	879,873	353,397	-
Excess (deficiency) of revenues over expenditures	(107,948)	(879,873)	(353,397)	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	206,342	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	206,342	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(107,948)	(879,873)	(147,055)	-
Fund balances - beginning, Restated	975,756	1,213,593	244,888	-
Fund balances - ending	\$ 867,808	\$ 333,720	\$ 97,833	\$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	<u>Capital Outlay, Series</u> <u>2001</u>	<u>Capital Projects</u> <u>Interest Income,</u> <u>Series 2001</u>	<u>Management Records</u> <u>Storage Warehouse,</u> <u>Series 2002</u>	<u>R.O.W. Acquisition</u> <u>Hwy 59/359, Series</u> <u>2002</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	-	41,471	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>41,471</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	13,619	-	-	-
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	-	-	-	-
Payments to escrow agent	-	-	20,868	337,540
Capital outlay	-	-	20,868	337,540
Total Expenditures	<u>13,619</u>	<u>-</u>	<u>20,868</u>	<u>337,540</u>
Excess (deficiency) of revenues over expenditures	<u>(13,619)</u>	<u>41,471</u>	<u>(20,868)</u>	<u>(337,540)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	102,235	-
Transfers out	-	(206,342)	-	-
Total other financing sources and uses	<u>-</u>	<u>(206,342)</u>	<u>102,235</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(13,619)</u>	<u>(164,871)</u>	<u>81,367</u>	<u>(337,540)</u>
Fund balances - beginning, Restated	17,752	175,211	562,105	435,194
Fund balances - ending	<u>\$ 4,133</u>	<u>\$ 10,340</u>	<u>\$ 643,472</u>	<u>\$ 97,654</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	<u>Justice Center Fire Protection Control, Series 2002</u>	<u>Carrizo Wilcox Aquifer, Series 2002</u>	<u>Justice of the Peace South Laredo, Series 2002</u>	<u>Penitas West Community Center, Series 2002</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
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	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	62,276	-	349,940	-
Total Expenditures	<u>62,276</u>	<u>-</u>	<u>349,940</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(62,276)</u>	<u>-</u>	<u>(349,940)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	105,509	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>105,509</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(62,276)</u>	<u>-</u>	<u>(244,431)</u>	<u>-</u>
Fund balances - beginning, Restated	280,110	97,767	244,431	146,376
Fund balances - ending	<u>\$ 217,834</u>	<u>\$ 97,767</u>	<u>\$ -</u>	<u>\$ 146,376</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	<u>Quad City Community Center, Series 2002</u>	<u>El Cenizo/Rio Bravo Community Centers, Series 2002</u>	<u>Cuatro Vientos Road Loop/B5, Series 2002</u>	<u>Park Development, Series 2002</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
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	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	56,825	293,310	47,253	331,787
Total Expenditures	<u>56,825</u>	<u>293,310</u>	<u>47,253</u>	<u>331,787</u>
Excess (deficiency) of revenues over expenditures	<u>(56,825)</u>	<u>(293,310)</u>	<u>(47,253)</u>	<u>(331,787)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	(105,509)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(105,509)</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(56,825)</u>	<u>(293,310)</u>	<u>(47,253)</u>	<u>(437,296)</u>
Fund balances - beginning, Restated	130,596	293,310	72,146	992,389
Fund balances - ending	<u>\$ 73,771</u>	<u>\$ -</u>	<u>\$ 24,893</u>	<u>\$ 555,093</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	<u>Capital Outlay, Series</u> <u>2002</u>	<u>Capital Projects</u> <u>Interest Income,</u> <u>Series 2002</u>	<u>Park Development,</u> <u>Series 2003</u>	<u>TexMex Purchase,</u> <u>Series 2003</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	-	33,594	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>33,594</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	39,063	-	-	33,060
Public safety	-	-	-	-
Justice system	16,060	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	44,082	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	7,063	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	92,514	-	424,318	1,377,690
Total Expenditures	<u>154,700</u>	<u>-</u>	<u>468,400</u>	<u>1,410,750</u>
Excess (deficiency) of revenues over expenditures	<u>(154,700)</u>	<u>33,594</u>	<u>(468,400)</u>	<u>(1,410,750)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	2,000,000	1,500,000
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(27,831)	(74,404)	-	-
Total other financing sources and uses	<u>(27,831)</u>	<u>(74,404)</u>	<u>2,000,000</u>	<u>1,500,000</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(182,531)	(40,810)	1,531,600	89,250
Fund balances - beginning, Restated	217,777	54,253	-	-
Fund balances - ending	<u>\$ 35,246</u>	<u>\$ 13,443</u>	<u>\$ 1,531,600</u>	<u>\$ 89,250</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	<u>Capital Outlay, Series</u> <u>2003</u>	<u>Road and Bridge</u> <u>Improvements, Series</u> <u>2003</u>	<u>International Bridge,</u> <u>Series 2003</u>	<u>Rain Enhancement</u> <u>Project, Series 2003</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	61,276	-	15,428	26,448
Public safety	4,324	-	-	-
Justice system	88,814	-	-	-
Health and human services	3,667	-	-	-
Infrastructure and environmental services	-	44,080	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	3,400	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	454,212	951,117	500,974	-
Total Expenditures	<u>615,693</u>	<u>995,197</u>	<u>516,402</u>	<u>26,448</u>
Excess (deficiency) of revenues over expenditures	<u>(615,693)</u>	<u>(995,197)</u>	<u>(516,402)</u>	<u>(26,448)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	1,350,000	2,000,000	700,000	1,200,000
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	32,525	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>1,350,000</u>	<u>2,032,525</u>	<u>700,000</u>	<u>1,200,000</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>734,307</u>	<u>1,037,328</u>	<u>183,598</u>	<u>1,173,552</u>
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 734,307</u>	<u>\$ 1,037,328</u>	<u>\$ 183,598</u>	<u>\$ 1,173,552</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	<u>R.O.W. Acquisition, Series 2003</u>	<u>Casa Blanca Golf Course Improvements, Series 2003</u>	<u>Shiloh Community Center, Series 2003</u>	<u>Carrizo-Wilcox Aquifer Secondary water source, Series 2003</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	6,612	-	-	4,408
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	6,612	4,408	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	11,286	-	-
Total Expenditures	6,612	17,898	4,408	4,408
Excess (deficiency) of revenues over expenditures	(6,612)	(17,898)	(4,408)	(4,408)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	300,000	300,000	200,000	200,000
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	300,000	300,000	200,000	200,000
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	293,388	282,102	195,592	195,592
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	\$ 293,388	\$ 282,102	\$ 195,592	\$ 195,592

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	<u>Casa Blanca Lake Rehabilitation Dredging, Series 2003</u>	<u>Life Downs Improvements, Series 2003</u>	<u>TDHCA Contract Number 720889</u>	<u>TDHCA Contract Number 721859</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	23,554	164,360
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>23,554</u>	<u>164,360</u>
EXPENDITURES				
Current:				
General government	3,306	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	2,204	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	23,554	164,360
Total Expenditures	<u>3,306</u>	<u>2,204</u>	<u>23,554</u>	<u>164,360</u>
Excess (deficiency) of revenues over expenditures	<u>(3,306)</u>	<u>(2,204)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	150,000	100,000	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>150,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>146,694</u>	<u>97,796</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 146,694</u>	<u>\$ 97,796</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	<u>ORCA Contract</u> <u>Number 721175</u>	<u>TCDP Rio Brave</u> <u>Drainage Project</u> <u>Contract # 722961</u>	<u>ORCA - Colonia</u> <u>Economically</u> <u>Distressed Areas</u> <u>Program</u>	<u>U.S. Department of</u> <u>Agriculture Rural</u> <u>Utilities Service</u> <u>Project #3080-02</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	22,944	11,903	-	429,569
Investment earnings	-	-	-	157
Miscellaneous	-	-	-	-
Grant matching	-	-	3,492	-
Total revenues	<u>22,944</u>	<u>11,903</u>	<u>3,492</u>	<u>429,726</u>
EXPENDITURES				
Current:				
General government	-	-	-	8,981
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	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	22,944	11,903	3,492	421,175
Total Expenditures	<u>22,944</u>	<u>11,903</u>	<u>3,492</u>	<u>430,156</u>
Excess (deficiency) of revenues over expenditures	-	-	-	(430)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
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>(430)</u>
Fund balances - beginning, Restated	-	-	-	430
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	<u>La Presa Colonia</u> <u>Facility Plan</u>	<u>TWDB Rio Bravo & El</u> <u>Cenizo Water &</u> <u>Wastewater Contract</u> <u>GO11900</u>	<u>TxDot - Rio Bravo</u> <u>Border Colonia</u> <u>Access Program</u>	<u>State Energy</u> <u>Conservation Office</u> <u>Texas Transportation</u> <u>Institute</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	2,575,973	227,089	39,883
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	106,250	-	-	-
Total revenues	<u>106,250</u>	<u>2,575,973</u>	<u>227,089</u>	<u>39,883</u>
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	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	27,500	2,575,973	227,089	39,883
Total Expenditures	<u>27,500</u>	<u>2,575,973</u>	<u>227,089</u>	<u>39,883</u>
Excess (deficiency) of revenues over expenditures	<u>78,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
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	78,750	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 78,750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2004

	<u>TWDB Rio Bravo & El</u>	<u>Total-Nonmajor</u>
	<u>Cenizo Water &</u>	<u>Capital Projects</u>
	<u>Wastewater EDAP</u>	<u>Funds</u>
	<u>Sewer Loan</u>	
REVENUES		
Property Taxes	\$ -	\$ -
Intergovernmental	-	3,495,275
Investment earnings	1,818	96,409
Miscellaneous	-	-
Grant matching	-	109,742
Total revenues	1,818	3,701,426
EXPENDITURES		
Current:		
General government	-	233,599
Public safety	-	4,324
Justice system	-	104,874
Health and human services	-	3,667
Infrastructure and environmental services	75,177	163,339
Corrections and rehabilitation	-	7,743
Community and economic development	-	23,687
Debt Service		-
Principal	-	-
Interest and other charges	-	-
Payments to escrow agent	-	-
Capital outlay	306,823	11,074,978
Total Expenditures	382,000	11,616,211
Excess (deficiency) of revenues over expenditures	(380,182)	(7,914,785)
OTHER FINANCING SOURCES (USES)		
Long-term debt issued	422,000	10,422,000
Premium (discount) on bonds issued	-	-
Transfers in	-	446,611
Transfers out	-	(626,085)
Total other financing sources and uses	422,000	10,242,526
SPECIAL ITEM		
Proceeds from sale of equipment	-	-
Net change in fund balances	41,818	2,327,741
Fund balances - beginning, Restated	-	8,520,354
Fund balances - ending	\$ 41,818	\$ 10,848,095

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Webb County, Texas
911 Addressing Program
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Refunds	\$ 179,160		179,160	179,160
Interest	159,310	3	159,313	159,313
Total Revenues	\$ 338,470	3	338,473	338,473
 EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 48,067	8,375	56,442	56,442
Capital Projects				
Contracted Services	75,744		75,744	75,744
Computerization Costs	226,335	8,607	234,942	234,942
Rural Addressing	561,088	38,817	599,905	599,905
Bond Issuance Costs	10,288		10,288	10,288
Total Expenditures	\$ 921,522	55,799	977,321	977,321
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(583,052)	(55,796)	(638,848)	(638,848)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 645,233		645,233	645,233
Transfers Out	(6,383)	(2)	(6,385)	(6,385)
Total Other Financing Sources (Uses)	\$ 638,850	(2)	638,848	638,848
Net Change In Fund Balances	\$ 55,798	(55,798)		
Fund Balances - Beginning		55,798		
Fund Balances - Ending		\$		

Webb County, Texas
Interest Income, Series 1999 and 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 2,315,584	14,868	2,330,452	2,325,584
Total Revenues	\$ 2,315,584	14,868	2,330,452	2,325,584
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 22,608		22,608	22,608
Land Acquisition	2,187,244		2,187,244	2,187,244
Construction In Progress	13,690,737		13,690,737	13,690,737
Issuance Cost	210,924		210,924	210,924
Total Expenditures	\$ 16,111,513		16,111,513	16,111,513
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(13,795,929)	14,868	(13,781,061)	(13,785,929)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 16,218,725		16,218,725	16,218,725
Transfers Out	(2,408,475)		(2,408,475)	(2,408,475)
Total Other Financing Sources (Uses)	\$ 13,810,250		13,810,250	13,810,250
Net Change In Fund Balances	\$ 14,321	14,868	29,189	24,321
Fund Balances - Beginning		14,321		
Fund Balances - Ending		\$ 29,189		

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, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Refunds	\$ 69,831		69,831	69,831
Interest	31,668		31,668	31,668
Total Revenues	<u>\$ 101,499</u>		<u>101,499</u>	<u>101,499</u>
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 80,760	13,023	93,783	80,760
Justice System				
Minor Apparatus & Tools	7,053		7,053	7,053
Capital Projects				
Capital Outlay	3,412,751	223,885	3,636,636	3,751,879
Issuance Cost	33,161		33,161	33,161
Total Expenditures	<u>\$ 3,533,725</u>	<u>236,908</u>	<u>3,770,633</u>	<u>3,872,853</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,432,226)	(236,908)	(3,669,134)	(3,771,354)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,766,700		2,766,700	2,766,700
Transfers In	1,041,000		1,041,000	1,041,000
Transfers Out	(36,346)		(36,346)	(36,346)
Total Other Financing Sources (Uses)	<u>\$ 3,771,354</u>		<u>3,771,354</u>	<u>3,771,354</u>
Net Change In Fund Balances	<u>\$ 339,128</u>	(236,908)	<u>102,220</u>	
Fund Balances - Beginning		339,127		
Fund Balances - Ending		<u>\$ 102,219</u>		

Webb County, Texas
Law Enforcement Capital Projects, Series 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 64,371	4,498	68,869	64,371
Total Revenues	<u>\$ 64,371</u>	<u>4,498</u>	<u>68,869</u>	<u>64,371</u>
EXPENDITURES				
Current:				
Public Safety				
Minor Apparatus & Tools	\$ 26,049	7,743	33,792	26,049
Capital Projects				
Furniture and Fixtures	99,300		99,300	99,300
C.I.P. - Administration Building	1,615,482		1,615,482	1,615,482
C.I.P.- Jail Renovation & Addition	1,814,683	83,161	1,897,844	1,907,180
Issuance Cost	56,937		56,937	56,937
Total Expenditures	<u>\$ 3,612,451</u>	<u>90,904</u>	<u>3,703,354</u>	<u>3,704,948</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,548,080)	(86,406)	(3,634,486)	(3,640,577)
Other Financing Sources(Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Transfers In	1,640,578		1,640,578	1,640,578
Total Other Financing Sources (Uses)	<u>\$ 3,640,578</u>		<u>3,640,578</u>	<u>3,640,578</u>
Net Change In Fund Balances	<u>\$ 92,497</u>	(86,406)	<u>6,091</u>	
Fund Balances - Beginning		<u>92,498</u>		
Fund Balances - Ending		<u>\$ 6,092</u>		

Webb County, Texas
International Bridge Capital Project, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
 EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 1,302		1,302	1,302
Capital Projects				
Professional Services	2,188,754	197,438	2,386,192	2,347,273
Administration / Pre-Construction	82,139	11,081	93,220	107,139
Construction in Progress				25,000
Issuance Cost	19,286		19,286	19,286
Total Expenditures	\$ 2,291,481	208,519	2,500,000	2,500,000
 Excess (Deficiency) Of Revenue Over (Under) Expenditures	 (2,291,481)	 (208,519)	 (2,500,000)	 (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	 \$ 208,519	 (208,519)		
 Fund Balances - Beginning		 208,519		
Fund Balances - Ending		\$		

Webb County, Texas
Library Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$ 12,650	2,350	15,000	15,000
Larga Vista Library	1,794	6,010	7,804	135,000
Professional Services				15,000
El Cenizo Library	1,000		1,000	135,000
Total Expenditures	\$ 15,444	8,360	23,804	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(15,444)	(8,360)	(23,804)	(300,000)
Other Financing Sources (Uses):				
Transfers In	\$ 300,000		300,000	300,000
Transfers Out		(211,997)	(211,997)	
Total Other Financing Sources (Uses)	\$ 300,000	(211,997)	88,003	300,000
Net Change In Fund Balances	\$ 284,556	(220,357)	64,199	
Fund Balances - Beginning		284,556		
Fund Balances - Ending		\$ 64,199		

Webb County, Texas
County Morgue, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$	4,127	4,127	4,127
Capital Projects				
Land Acquisition				50,000
Construction In Progress	95,494	25,805	121,299	1,416,944
Issuance Costs	28,929		28,929	28,929
Total Expenditures	\$ 128,550	25,805	154,355	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(128,550)	(25,805)	(154,355)	(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	\$ 1,371,450	(25,805)	1,345,645	
Fund Balances - Beginning, Restated		1,371,451		
Fund Balances - Ending		\$ 1,345,646		

Webb County, Texas
Villa Antigua Project, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Land Acquisition	\$	475,020	475,020	1,450,776
Restoration Project		20,295	128,243	20,295
Issuance Costs		28,929	28,929	28,929
Total Expenditures	\$	<u>524,244</u>	<u>632,192</u>	<u>1,500,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(524,244)	(107,948)	(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>975,756</u>	<u>867,808</u>	
Fund Balances - Beginning		<u>975,756</u>		
Fund Balances - Ending	\$	<u><u>867,808</u></u>		

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, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Reimbursements City of Laredo PCT 1	\$			
Reimbursements City of Laredo PCT 2				
Reimbursements City of Laredo PCT 3				
Reimbursements City of Laredo PCT 4				
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Park Development PCT 1	\$	14,754	33,166	47,920
Park Development PCT 2		41,185	324,127	365,312
Park Development PCT 3		353	367,414	367,767
Park Development PCT 4		201,187	155,165	356,352
Issuance Costs		28,929	28,929	28,929
Total Expenditures	\$	286,408	879,872	1,166,280
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(286,408)	(879,872)	(1,166,280)
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	\$	1,213,592	(879,872)	333,720
Fund Balances - Beginning		1,213,593		
Fund Balances - Ending	\$	333,720		

Webb County, Texas
Construction In Progress, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Justice System				
Minor Apparatus & Tools	\$	16,357	16,357	16,357
Capital Projects				
Building Improvements	229,112	218,058	447,170	474,000
Construction In Progress		135,339	135,339	206,342
Issuance Costs	9,643		9,643	9,643
Total Expenditures	\$	<u>353,397</u>	<u>608,509</u>	<u>706,342</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(255,112)	(353,397)	(608,509)	(706,342)
Other Financing Sources (Uses):				
Bond Proceeds	\$	500,000	500,000	500,000
Transfer In		206,342	206,342	206,342
Total Other Financing Sources (Uses)	\$	<u>706,342</u>	<u>706,342</u>	<u>706,342</u>
Net Change In Fund Balances	\$	<u>244,888</u>	<u>97,833</u>	
Fund Balances - Beginning		<u>244,888</u>		
Fund Balances - Ending	\$	<u>97,833</u>		

Webb County, Texas
Road Highway Acquisition, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Land Acquisition	\$ 196,143		196,143	196,143
Issuance Costs	3,857		3,857	3,857
Total Expenditures	\$ 200,000		200,000	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(200,000)		(200,000)	(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	\$			
Fund Balances - Beginning		\$		
Fund Balances - Ending		\$		

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, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 69,353	13,619	82,972	69,353
Capital Projects		" "		
Capital Outlay	430,829		430,829	448,581
Issuance Costs	9,643		9,643	9,643
Total Expenditures	\$ 509,825	13,619	523,444	527,577
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(509,825)	(13,619)	(523,444)	(527,577)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfers In	27,577		27,577	27,577
Total Other Financing Sources (Uses)	\$ 527,577		527,577	527,577
Net Change In Fund Balances	\$ 17,752	(13,619)	4,133	
Fund Balances - Beginning		17,752		
Fund Balances - Ending		\$ 4,133		

Webb County, Texas
Interest Income, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 202,788	41,471	244,259	244,259
Total Revenues	<u>\$ 202,788</u>	<u>41,471</u>	<u>244,259</u>	<u>244,259</u>
EXPENDITURES				
Current:				
General Government				
Construction In Progress	\$			
Total Expenditures	<u>\$</u>			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	202,788	41,471	244,259	244,259
Other Financing Sources (Uses):				
Transfers Out	\$ (27,577)	(206,342)	(233,919)	(233,919)
Total Other Financing Sources (Uses)	<u>\$ (27,577)</u>	<u>(206,342)</u>	<u>(233,919)</u>	<u>(233,919)</u>
Net Change In Fund Balances	<u>\$ 175,211</u>	(164,871)	<u>10,340</u>	<u>10,340</u>
Fund Balances - Beginning		175,211		
Fund Balances - Ending		<u>\$ 10,340</u>		

Webb County, Texas
Management Records Storage Warehouse, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$ 80	20,868	20,948	50,000
Construction in Progress				614,420
Issuance Costs	12,815		12,815	12,815
Total Expenditures	\$ 12,895	20,868	33,763	677,235
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(12,895)	(20,868)	(33,763)	(677,235)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 575,000		575,000	575,000
Transfer In		102,235	102,235	102,235
Total Other Financing Sources (Uses)	\$ 575,000	102,235	677,235	677,235
Net Change In Fund Balances	\$ 562,105	81,367	643,472	
Fund Balances - Beginning		562,105		
Fund Balances - Ending		\$ 643,472		

Webb County, Texas
R.O.W. Acquisition Hwy 59/359, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$ 112,327	337,540	449,867	547,520
Issuance Costs	12,480		12,480	12,480
Total Expenditures	\$ 124,807	337,540	462,346	560,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(124,807)	(337,540)	(462,346)	(560,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 560,000		560,000	560,000
Total Other Financing Sources (Uses)	\$ 560,000		560,000	560,000
Net Change In Fund Balance	\$ 435,193	(337,540)	97,654	
Fund Balances - Beginning		435,194		
Fund Balances - Ending		\$ 97,654		

Webb County, Texas
Justice Center Fire Protection Moisture Control, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$	170	170	25,000
Construction In Progress	13,200	62,106	75,306	268,310
Issuance Costs	6,690		6,690	6,690
Total Expenditures	\$ 19,890	62,276	82,166	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(19,890)	(62,276)	(82,166)	(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	\$ 280,110	(62,276)	217,834	
Fund Balances - Beginning		280,110		
Fund Balances - Ending		\$ 217,834		

Webb County, Texas
Carrizo-Wilcox Aquifer Secondary Water Sources, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$			72,767
Construction in Progress				25,000
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		97,767		
Fund Balances - Ending		\$ 97,767		

Webb County, Texas
Justice of the Peace South Laredo, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Construction In Progress	\$	349,940	349,940	349,940
Issuance Costs	5,569		5,569	5,569
Total Expenditures	\$ 5,569	349,940	355,509	355,509
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(5,569)	(349,940)	(355,509)	(355,509)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 250,000		250,000	250,000
Transfer In		105,509	105,509	105,509
Total Other Financing Sources (Uses)	\$ 250,000	105,509	355,509	355,509
Net Change In Fund Balances	\$ 244,431	(244,431)		
Fund Balances - Beginning		244,431		
Fund Balances - Ending		\$		

Webb County, Texas
Penitas West Community Center, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Grant Revenue	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Construction In Progress	\$	279	279	146,655
Issuance Costs		3,345	3,345	3,345
Total Expenditures	\$	<u>3,624</u>	<u>3,624</u>	<u>150,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(3,624)	(3,624)	(150,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	150,000	150,000	150,000
Total Other Financing Sources (Uses)	\$	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Net Change In Fund Balances	\$	<u>146,376</u>	<u>146,376</u>	
Fund Balances - Beginning		<u>146,376</u>		
Fund Balances - Ending	\$	<u><u>146,376</u></u>		

Webb County, Texas
Quad City Community Center, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Date</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Grant Revenue	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Construction In Progress	\$ 6,279	56,825	63,104	136,875
Issuance Costs	3,125		3,125	3,125
Total Expenditures	\$ 9,404	56,825	66,229	140,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(9,404)	(56,825)	(66,229)	(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	\$ 130,596	(56,825)	73,771	
Fund Balances - Beginning		130,596		
Fund Balances - Ending		\$ 73,771		

Webb County, Texas
El Cenizo/Rio Bravo Community Centers, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Construction in Progress	\$	293,310	293,310	293,310
Issuance Costs	6,690		6,690	6,690
Total Expenditures	\$ 6,690	293,310	300,000	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(6,690)	(293,310)	(300,000)	(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		293,310		
Fund Balances - Ending		\$		

Webb County, Texas
Cuatro Vientos Road Loop/B5, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$ 64,730	47,253	111,983	136,875
Issuance Costs	3,125		3,125	3,125
Total Expenditures	\$ 67,854	47,253	115,107	140,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(67,854)	(47,253)	(115,107)	(140,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 140,000		140,000	140,000
Total Other Financing Sources (Uses)	\$ 140,000		140,000	140,000
Net Change In Fund Balances	\$ 72,146	(47,253)	24,893	
Fund Balances - Beginning		72,146		
Fund Balances - Ending		\$ 24,893		

Webb County, Texas
Park Development, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Park Development PCT 1	\$			142,588
Park Development PCT 2		198,406	198,406	248,097
Park Development PCT 3		133,381	133,381	248,097
Park Development PCT 4				248,098
Issuance Costs	22,611		22,611	22,611
Total Expenditures	\$ 22,611	331,787	354,398	909,491
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(22,611)	(331,787)	(354,398)	(909,491)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,015,000		1,015,000	1,015,000
Transfer Out		(105,509)	(105,509)	(105,509)
Total Other Financing Sources (Uses)	\$ 1,015,000	(105,509)	909,491	909,491
Net Change In Fund Balances	\$ 992,389	(437,296)	555,093	
Fund Balances - Beginning		992,389		
Fund Balances - Ending		\$ 555,093		

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, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$	13,504	13,504	13,504
Community & Economic Development				
Minor Apparatus & Tools		7,063	42,033	42,033
Capital Outlay				35,201
Public Safety				
Minor Apparatus & Tools		9,488	9,488	9,488
Capital Outlay		92,514	92,514	92,514
Justice System				
Minor Apparatus & Tools		16,060	156,586	156,586
Capital Projects				
Minor Apparatus & tools		39,063	39,063	39,063
Capital Outlay			268,131	268,176
Issuance Costs			15,604	15,604
Total Expenditures	\$	154,700	636,923	672,169
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(482,223)	(636,923)	(672,169)
Other Financing Sources (Uses):				
Bond Proceeds	\$	700,000	700,000	700,000
Transfer Out		(27,831)	(27,831)	(27,831)
Total Other Financing Sources (Uses)	\$	700,000	672,169	672,169
Net Change In Fund Balances	\$	217,777	(182,531)	35,246
Fund Balances - Beginning			217,777	
Fund Balances - Ending	\$	35,246		

Webb County, Texas
Interest Income, Series 2002
Capital Projects Interest Income Series 2002
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 54,253	33,594	87,847	87,847
Total Revenues	\$ 54,253	33,594	87,847	87,847
EXPENDITURES				
Current:				
Capital Projects				
Capital Outlay	\$			
Issuance Costs				
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	54,253	33,594	87,847	87,847
Other Financing Sources (Uses):				
Operating Transfer Out	\$	(74,404)	(74,404)	(74,404)
Total Other Financing Sources (Uses)	\$	(74,404)	(74,404)	(74,404)
Net Change In Fund Balances	\$ 54,253	(40,810)	13,443	13,443
Fund Balances - Beginning		54,253		
Fund Balances - Ending		\$ 13,443		

Webb County, Texas
Park Development, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Park Development PCT 1	\$	424,318	424,318	488,980
Park Development PCT 2				488,980
Park Development PCT 3				488,980
Park Development PCT 4				488,980
Issuance Costs		44,082	44,082	44,080
Total Expenditures	\$	468,400	468,400	2,000,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(468,400)	(468,400)	(2,000,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	2,000,000	2,000,000	2,000,000
Total Other Financing Sources (Uses)	\$	2,000,000	2,000,000	2,000,000
Net Change In Fund Balances	\$	1,531,600	1,531,600	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 1,531,600		

Webb County, Texas
Tex Mex Purchase, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Land Acquisition	\$	1,377,690	1,377,690	1,466,940
Issuance Costs		33,060	33,060	33,060
Total Expenditures	\$	1,410,750	1,410,750	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(1,410,750)	(1,410,750)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,500,000	1,500,000	1,500,000
Total Other Financing Sources (Uses)	\$	1,500,000	1,500,000	1,500,000
Net Change In Fund Balances	\$	89,250	89,250	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 89,250		

Webb County, Texas
Capital Outlay, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$	31,522	31,522	31,522
Capital Outlay		150,274	150,274	285,284
Community & Economic Development				
Minor Apparatus & Tools		3,400	3,400	3,400
Capital Outlay				1,600
Construction In Progress		132,103	132,103	252,640
Public Safety				
Minor Apparatus & Tools		4,324	4,324	4,324
Capital Outlay		74,363	74,363	369,676
Justice System				
Minor Apparatus & Tools		88,812	88,812	88,812
Capital Outlay		97,474	97,474	273,988
Health And Human Services				
Minor Apparatus & Tools		3,667	3,667	3,667
Capital Outlay				5,333
Capital Projects				
Issuance Costs		29,754	29,754	29,754
Total Expenditures	\$	615,693	615,693	1,350,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(615,693)	(615,693)	(1,350,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,350,000	1,350,000	1,350,000
Total Other Financing Sources (Uses)	\$	1,350,000	1,350,000	1,350,000
Net Change In Fund Balances	\$	734,307	734,307	
Fund Balances - Beginning				
Fund Balances - Ending	\$	734,307		

Webb County, Texas
Road and Bridge Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Espejo Molina Road	\$	314,889	314,889	350,000
Del Mar Boulevard		12,433	12,433	520,000
Mangana Hein Road				130,000
Jennings Road				130,000
Thiesel Road				3,000
Wormser Road				83,000
Eagle Pass Road				110,000
J.C. Perez Road				10,000
El Pico Road				10,000
Lincoln Nicholson Road				12,920
Capital Outlay		623,795	623,795	629,525
Issuance Costs		44,080	44,080	44,080
Total Expenditures	\$	995,197	995,197	2,032,525
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(995,197)	(995,197)	(2,032,525)
Other Financing Sources (Uses):				
Bond Proceeds	\$	2,000,000	2,000,000	2,000,000
Transfer In		32,525	32,525	32,525
Total Other Financing Sources (Uses)	\$	2,032,525	2,032,525	2,032,525
Net Change In Fund Balances	\$	1,037,328	1,037,328	
Fund Balances - Beginning				
Fund Balances - Ending	\$	1,037,328		

Webb County, Texas
International Bridge, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$	490,938	490,938	534,000
Administration / Pre-Construction		10,036	10,036	50,000
Construction in Progress				100,572
Issuance Cost		15,428	15,428	15,428
Total Expenditures	\$	<u>516,402</u>	<u>516,402</u>	<u>700,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(516,402)	(516,402)	(700,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	700,000	700,000	700,000
Total Other Financing Sources (Uses)	\$	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>
Net Change In Fund Balances	\$	<u>183,598</u>	<u>183,598</u>	
Fund Balances - Beginning				
Fund Balances - Ending		\$ <u>183,598</u>		

Webb County, Texas
Rain Enhancement Project, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$			173,552
Construction in Progress				1,000,000
Issuance Cost		26,448	26,448	26,448
Total Expenditures	\$	26,448	26,448	1,200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(26,448)	(26,448)	(1,200,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,200,000	1,200,000	1,200,000
Total Other Financing Sources (Uses)	\$	1,200,000	1,200,000	1,200,000
Net Change In Fund Balances	\$	1,173,552	1,173,552	
Fund Balances - Beginning				
Fund Balances - Ending	\$	1,173,552		

Webb County, Texas
R.O.W. Acquisition, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
 EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$			200,000
Construction in Progress				93,388
Issuance Cost		6,612	6,612	6,612
Total Expenditures	\$	6,612	6,612	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(6,612)	(6,612)	(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	\$	293,388	293,388	
 Fund Balances - Beginning		\$		
Fund Balances - Ending		293,388		

Webb County, Texas
Casa Blanca Golf Course Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Construction in Progress	\$	11,286	11,286	293,388
Issuance Cost		6,612	6,612	6,612
Total Expenditures	\$	17,898	17,898	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(17,898)	(17,898)	(300,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	300,000	300,000	300,000
Total Other Financing Sources (Uses)	\$	300,000	300,000	300,000
Net Change In Fund Balances	\$	282,102	282,102	
Fund Balances - Beginning				
Fund Balances - Ending		\$	282,102	

Webb County, Texas
Shiloh Community Center, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$			50,000
Construction in Progress				145,592
Issuance Cost		4,408	4,408	4,408
Total Expenditures	\$	4,408	4,408	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(4,408)	(4,408)	(200,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	200,000	200,000	200,000
Total Other Financing Sources (Uses)	\$	200,000	200,000	200,000
Net Change In Fund Balances	\$	195,592	195,592	
Fund Balances - Beginning				
Fund Balances - Ending	\$	195,592		

Webb County, Texas
Carrizo-Wilcox Aquifer Secondary Water Sources, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
 EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$			25,000
Construction in Progress				170,592
Issuance Cost		4,408	4,408	4,408
Total Expenditures	\$	4,408	4,408	200,000
 Excess (Deficiency) Of Revenue Over (Under) Expenditures		(4,408)	(4,408)	(200,000)
 Other Financing Sources (Uses):				
Bond Proceeds	\$	200,000	200,000	200,000
Total Other Financing Sources (Uses)	\$	200,000	200,000	200,000
 Net Change In Fund Balances	\$	195,592	195,592	
 Fund Balances - Beginning		\$		
Fund Balances - Ending		195,592		

Webb County, Texas
Casa Blanca Lake Rehabilitation Dredging, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$			146,694
Issuance Cost		3,306	3,306	3,306
Total Expenditures	\$	3,306	3,306	150,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(3,306)	(3,306)	(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	\$	146,694	146,694	
Fund Balances - Beginning				
Fund Balances - Ending		\$	146,694	

Webb County, Texas
Life Downs Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Construction in Progress	\$			97,796
Issuance Cost		2,204	2,204	2,204
Total Expenditures	\$	2,204	2,204	100,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(2,204)	(2,204)	(100,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	100,000	100,000	100,000
Total Other Financing Sources (Uses)	\$	100,000	100,000	100,000
Net Change In Fund Balances	\$	97,796	97,796	
Fund Balances - Beginning				
Fund Balances - Ending	\$	97,796		

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, 2004

Grant #720889
Grant Period 4/19/00 - 4/18/04

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 638,789	23,554	662,343	662,343
Total Revenues	\$ 638,789	23,554	662,343	662,343
EXPENDITURES				
Current:				
Capital Projects:				
Water Facilities	\$ 307,130	17,981	325,111	325,111
Solid Waste Disposal Facilities				
Neighborhood Facilities/ Community Centers	251,926	(538)	251,388	251,388
Rehabilitation Of Private Properties (Water Service)				
Engineering And Architectural Services	50,870	3,413	54,283	54,283
General Administration	28,863	2,698	31,561	31,561
Total Expenditures	\$ 638,789	23,554	662,343	662,343
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, 2004

Contract #721859
Grant Period 5/08/01 - 10/31/03

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 615,932	164,360	780,292	800,000
Revenue In Kind	45,000		45,000	45,000
Total Revenues	<u>\$ 660,932</u>	<u>164,360</u>	<u>825,292</u>	<u>845,000</u>
EXPENDITURES				
Current:				
Capital Projects:				
Water Facilities	\$ 311,238	33,613	344,851	349,403
Neighborhood Facilities/ Community Centers	152,056	97,847	249,903	249,903
Parks, Playgrounds, and Other Recreational Facilities	3,649	19,825	23,474	23,474
Engineering and Architectural Services	79,373	3,330	82,703	87,220
General Administration	69,616	9,745	79,361	90,000
Expenditures In Kind	45,000		45,000	45,000
Total Expenditures	<u>\$ 660,932</u>	<u>164,360</u>	<u>825,292</u>	<u>845,000</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
Office of Rural and Community Affairs - Contract Number 721175
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2004

Grant #721175
Grant Period 7/05/02 - 7/04/05

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$	10,341	22,944	33,285	300,000
Total Revenues	\$	10,341	22,944	33,285	300,000
EXPENDITURES					
Current:					
Capital Projects:					
Rehabilitation of Private Properties (Water Service)	\$				63,000
Rehabilitation of Private Properties (Sewer Service)					173,400
Engineering and Architectural Services			18,972	18,972	38,600
General Administration		10,341	3,972	14,313	25,000
Total Expenditures	\$	10,341	22,944	33,285	300,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	<u> </u>		<u> </u>	<u> </u>
Fund Balances - Beginning			<u> </u>		
Fund Balances - Ending			<u>\$</u>	<u> </u>	

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 722961
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2004

Grant #722961
 Grant Period 8/11/03 - 8/10/05

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$	11,903	11,903	800,000
Revenue In Kind				81,350
Total Revenues	\$	11,903	11,903	881,350
EXPENDITURES				
Current:				
Capital Projects:				
Flood and Drainage Facilities	\$			775,000
General Administration		11,903	11,903	25,000
Expenditures In Kind				81,350
Total Expenditures	\$	11,903	11,903	881,350
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 722205
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2004

Grant #722205				
Grant Period 4/28/04 - 4/26/04				
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$			500,000
Revenue In Kind		3,492	3,492	10,000
Grant Matching				154,863
Total Revenues	\$	3,492	3,492	664,863
EXPENDITURES				
Current:				
Capital Projects:				
Sewer Facilities	\$			624,863
Engineering and Architectural Services				30,000
Expenditures In Kind		3,492	3,492	10,000
Total Expenditures	\$	3,492	3,492	664,863
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	=	=	=
Fund Balances - Beginning		=		
Fund Balances - Ending	\$	=		

Webb County, Texas
United States Department of Agriculture Rural Utilities Service - Project Number 3080-02
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2004

Project #3080-02				
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 3,718,575	429,569	4,148,144	4,149,634
Interest	430	157	587	587
Total Revenues	\$ 3,719,005	429,726	4,148,731	4,150,221
 EXPENDITURES				
Current:				
Capital Projects:				
Engineering And Architectural Services	\$ 123,561	69,584	193,145	194,025
Minor Apparatus and Tools		8,981	8,981	8,981
Capital Outlay		19,900	19,900	19,900
Capital Project-Waste Water Treatment Plant	1,462,667		1,462,667	1,462,667
Capital Project- Waste Water Collection System	2,132,347	331,691	2,464,038	2,464,061
Total Expenditures	\$ 3,718,575	430,156	4,148,731	4,149,634
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ 430	(430)		587
Fund Balances - Beginning		430		
Fund Balances - Ending		\$		

Webb County, Texas
La Presa Colonia Project
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2004

	2004			Project Authorization
	Prior Years	Current Year	Total to Date	
REVENUES				
Revenue	\$	106,250	106,250	106,250
Total Revenues	\$	106,250	106,250	106,250
EXPENDITURES				
Capital Projects:				
Professional Services		27,500	27,500	106,250
Total Expenditures	\$	27,500	27,500	106,250
Excess (Deficiency) Of Revenue Over (Under) Expenditures		78,750	78,750	
Other Financing Sources (Uses):				
Transfers In	\$			
Total Other Financing Sources(Uses)	\$			
Net Change In Fund Balances	\$	78,750	78,750	
Fund Balances - Beginning				
Fund Balances - Ending	\$	78,750		

Webb County, Texas
Texas Water Development Board - Contract G11900
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2004

TWDB Contract # G11900				
Grant Period 7/14/99-3/31/07				
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 306,566	2,575,973	2,882,539	5,882,145
Total Revenues	\$ 306,566	2,575,973	2,882,539	5,882,145
 EXPENDITURES				
Capital Project:				
Professional Services	\$ 305,053	91,023	396,076	845,771
Other	1,513		1,513	288,555
Capital Outlay		2,484,950	2,484,950	4,747,819
Total Expenditures	\$ 306,566	2,575,973	2,882,539	5,882,145
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Texas Department of Transportation - Rio Bravo Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2004

Grant #3BCF5013
Grant Period 1/10/05 - 8/31/07

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$		227,089	227,089	2,304,250
Total Revenues	\$		227,089	227,089	2,304,250
EXPENDITURES					
Current:					
Capital Projects:					
Construction	\$				
Street & Drainage Improvements					1,847,175
Engineering and Architectural					
Services			227,089	227,089	350,075
General Administration				107,000	
Total Expenditures	\$		227,089	227,089	2,304,250
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

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, 2004

Grant # C7040
 Grant Period 9/01/03 - 8/31/04

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental	\$ _____	39,883	39,883	50,000
Total Revenues	\$ _____	39,883	39,883	50,000
EXPENDITURES				
Capital Project:				
Capital Outlay	_____	39,883	39,883	50,000
Total Expenditures	\$ _____	39,883	39,883	50,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ _____		_____	_____
Fund Balances - Beginning		_____		
Fund Balances - Ending		\$ _____		

Webb County, Texas
Texas Water Development Board
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, 2004

EDAP Sewer Loan
Grant Period: 7/14/99 - 3/31/07

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$	1,818	1,818	
Total Revenues	\$	1,818	1,818	
EXPENDITURES				
Capital Projects:				
Professional Services	\$	75,177	75,177	47,600
Other Expenses				40,000
Capital Outlay		306,823	306,823	334,400
Total Expenditures	\$	382,000	382,000	422,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(380,182)	(380,182)	(422,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	422,000	422,000	422,000
Total Other Financing Sources (Uses)	\$	422,000	422,000	-
Net Change in Fund Balances	\$		41,818	
Fund Balances - Beginning		41,818		
Fund Balances - Ending	\$	41,818		