

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.

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

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

GOVERNMENTAL FUNDS
Non-Major Capital Projects Funds

WEBB COUTNY FUNDS

NON MAJOR FUNDS

WEBB COUNTY SHERIFF RADIO COMMUNICATION

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

INTEREST INCOME, SERIES 1999 AND 2000

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

CAPITAL OUTLAY, SERIES 1999

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

LAW ENFORCEMENT, SERIES 2000

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

INTERNATIONAL BRIDGE, SERIES 2001

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

DETENTION CENTER INFRASTRUCTURE

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

LIBRARY CONSTRUCTION FUND

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

COUNTY MORGUE, SERIES 2001

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

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

WEBB COUNTY FUNDS - continued

VILLA ANTIGUA CULTURAL CENTER, SERIES 2001

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

PARK DEVELOPMENT, SERIES 2001

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

CONSTRUCTION IN PROGRESS, SERIES 2001

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

CAPITAL OUTLAY, SERIES 2001

This fund is to purchase vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor but still ranks among the highest in America.

INTEREST INCOME, SERIES 2001

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

MANAGEMENT RECORDS STORAGE WAREHOUSE, SERIES 2002

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

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

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

JUSTICE CENTER FIRE PROTECTION MOISTURE CONTROL, SERIES 2002

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

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).

CAPITAL OUTLAY, SERIES 2002

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

CUATRO VIENTOS ROAD LOOP/B5, SERIES 2002

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

PARK DEVELOPMENT, SERIES 2002

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

CAPTIAL OUTLAY, SERIES 2002

This fund is for the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. Capital outlay funds will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country.

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

WEBB COUTNY FUNDS - continued

INTEREST INCOME, SERIES 2002

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

PARK DEVELOPMENT, SERIES 2003

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

TEXMEX PURCHASE, SERIES 2003

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

CAPITAL OUTLAY, SERIES 2003

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

ROAD AND BRIDGE IMPROVEMENTS, SERIES 2003

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

INTERNATIONAL BRIDGE, SERIES 2003

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

RAIN ENHANCEMENT PROGRAM, SERIES 2003

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

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

WEBB COUTNY FUNDS - continued

R.O.W. ACQUISITION, SERIES 2003

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

CASA BLANCA GOLF COURSE IMPROVEMENTS, SERIES 2003

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

SHILOH COMMUNITY CENTER, SERIES 2003

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

CARRIZO-WILCOX AQUIFER SECONDARY WATER SOURCE, SERIES 2003

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

CASA BLANCA LAKE REHABILITATION—DREDGING, SERIES 2003

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

LIFE DOWNS IMPROVEMENTS, SERIES 2003

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

INTEREST INCOME, SERIES 2003

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

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

FEDERAL GRANTS

U.S. Department of Housing and Urban Development

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 721175

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

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 722961

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

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 722205

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

OFFICE OF RURAL COMMUNITY AFFAIRS-CONTRACT 724195

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time water and sanitary sewer service to households in the Felix Vela Tract Colonia.

OFFICE OF RURAL COMMUNITY AFFAIRS –CONTRACT 725891

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide for drainage improvements and for the acquisition of drainage easements in the San Carlos and San Enrique Colonia areas. Additionally, funds will be used to construct the Peñitas West Community Center and a compressed earthen structure to house the Self Help Tool Library.

U.S. Department of the Army

LA PRESA COLONIA FACILITY PLAN

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

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

FEDERAL GRANTS - continued

Other Federal Financial Assistance

Texas Water Development Board

RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP SEWER GRANT GO11900

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

STATE GRANTS

Texas Department of Transportation

RIO BRAVO BORDER COLONIA ACCESS PROGRAM

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

EL CENIZO BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in the City of El Cenizo.

BRUNI, MIRANDO, & LOS CORRALITOS BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in the cities of Bruni, Mirando, and Los Corralitos.

Texas Water Development Board

RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP WATER GRANT GO11800/GO17100

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

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

	<u>Webb County Sheriff</u> <u>Radio</u> <u>Communications</u>	<u>Interest Income,</u> <u>Series 1999 and 2000</u>	<u>Capital Outlay, Series</u> <u>1999</u>	<u>Law Enforcement,</u> <u>Series 2000</u>
ASSETS				
Cash and investments	\$ 838	\$ 55,370	\$ 60,940	\$ 54,071
Taxes receivable, net	-	-	-	-
Due from other funds	40,000	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>40,838</u>	<u>55,370</u>	<u>60,940</u>	<u>54,071</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	14	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	40,000	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	824	-	-	50,000
Total liabilities	<u>40,838</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	29,189	102,219	6,092
Other purposes	-	-	-	-
Unreserved	-	26,181	(41,279)	(2,021)
Total fund balances	<u>-</u>	<u>55,370</u>	<u>60,940</u>	<u>4,071</u>
Total liabilities and fund balances	<u>\$ 40,838</u>	<u>\$ 55,370</u>	<u>\$ 60,940</u>	<u>\$ 54,071</u>

Continued

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

	<u>International Bridge, Series 2001</u>	<u>Detention Center Infrastructure</u>	<u>Library Construction Fund</u>	<u>County Morgue, Series 2001</u>
ASSETS				
Cash and investments	\$ 17,976	\$ -	\$ -	\$ 683,046
Taxes receivable, net	-	-	-	-
Due from other funds	-	30,000	-	-
Receivable from other governments	-	-	-	-
Other receivables	21	-	-	-
Total assets	<u>17,997</u>	<u>30,000</u>	<u>-</u>	<u>683,046</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	17,997	-	-	750
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	30,000	-	-
Total liabilities	<u>17,997</u>	<u>30,000</u>	<u>-</u>	<u>750</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	-	64,199	1,345,646
Other purposes	-	-	-	-
Unreserved	-	-	(64,199)	(663,350)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>682,296</u>
Total liabilities and fund balances	<u>\$ 17,997</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 683,046</u>

Continued

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

	<u>Villa Antiqua Cultural Center, Series 2001</u>	<u>Park Development, Series 2001</u>	<u>Construction In Progress, Series 2001</u>	<u>Capital Outlay, Series 2001</u>
ASSETS				
Cash and investments	\$ 1,050,995	\$ 6,549	\$ 26,248	\$ 297,598
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	1,032
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>1,050,995</u>	<u>6,549</u>	<u>26,248</u>	<u>298,630</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	48,537	-	3,901	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	4,092	562	-
Total liabilities	<u>48,537</u>	<u>4,092</u>	<u>4,463</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	867,807	333,720	97,833	4,132
Other purposes	-	-	-	-
Unreserved	134,650	(331,263)	(76,048)	294,497
Total fund balances	<u>1,002,458</u>	<u>2,457</u>	<u>21,785</u>	<u>298,630</u>
Total liabilities and fund balances	<u>\$ 1,050,995</u>	<u>\$ 6,549</u>	<u>\$ 26,248</u>	<u>\$ 298,630</u>

Continued

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

	<u>Interest Income, Series 2001</u>	<u>Management Records Storage Warehouse, Series 2002</u>	<u>R.O.W. Acquisition Hwy 59/359, Series 2002</u>	<u>Justice Center Fire Protection Moisture Control, Series 2002</u>
ASSETS				
Cash and investments	\$ 29,788	\$ 347,796	\$ 3,205	\$ 20,981
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>29,788</u>	<u>347,796</u>	<u>3,205</u>	<u>20,981</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	64,106	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	17,308	3,205	-
Total liabilities	<u>-</u>	<u>81,414</u>	<u>3,205</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	10,339	643,471	97,654	217,834
Other purposes	-	-	-	-
Unreserved	19,448	(377,090)	(97,654)	(196,853)
Total fund balances	<u>29,788</u>	<u>266,382</u>	<u>-</u>	<u>20,981</u>
Total liabilities and fund balances	<u>\$ 29,788</u>	<u>\$ 347,796</u>	<u>\$ 3,205</u>	<u>\$ 20,981</u>

Continued

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

	<u>Carrizo-Wilcox</u> <u>Aquifer Secondary</u> <u>Water Sources,</u> <u>Series 2002</u>	<u>Justice of the Peace</u> <u>South Laredo</u> <u>Courthouse, Series</u> <u>2002</u>	<u>Penitas West</u> <u>Community Center,</u> <u>Series 2002</u>	<u>Capital Outlay, Series</u> <u>2002</u>
ASSETS				
Cash and investments	\$ 90,338	\$ -	\$ 146,376	\$ 16,153
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	90,338	-	146,376	16,153
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	5,511	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	5,511	-	-	-
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	97,767	-	146,376	73,771
Other purposes	-	-	-	-
Unreserved	(12,940)	-	-	(57,618)
Total fund balances	84,827	-	146,376	16,153
Total liabilities and fund balances	\$ 90,338	\$ -	\$ 146,376	\$ 16,153

Continued

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

	<u>Cuatro Vientos Road Loop/B5, Series 2002</u>	<u>Park Development, Series 2002</u>	<u>Capital Outlay, Series 2002</u>	<u>Interest Income, Series 2002</u>
ASSETS				
Cash and investments	\$ 24,893	\$ 153,091	\$ 211,030	\$ 53,475
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>24,893</u>	<u>153,091</u>	<u>211,030</u>	<u>53,475</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	77,710	-
Due to other funds	-	-	1,032	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>78,742</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	24,893	555,093	35,246	13,443
Other purposes	-	-	-	-
Unreserved	-	(402,002)	97,042	40,032
Total fund balances	<u>24,893</u>	<u>153,091</u>	<u>132,288</u>	<u>53,475</u>
Total liabilities and fund balances	<u>\$ 24,893</u>	<u>\$ 153,091</u>	<u>\$ 211,030</u>	<u>\$ 53,475</u>

Continued

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

	<u>Park Development, Series 2003</u>	<u>TexMex Purchase, Series 2003</u>	<u>Capital Outlay, Series 2003</u>	<u>Road and Bridge Improvements, Series 2003</u>
ASSETS				
Cash and investments	\$ 1,797,121	\$ 29,136	\$ 779,925	\$ 723,893
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>1,797,121</u>	<u>29,136</u>	<u>779,925</u>	<u>723,893</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	99	47,745	2,991
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	150	-	-	-
Total liabilities	<u>150</u>	<u>99</u>	<u>47,745</u>	<u>2,991</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	1,531,599	89,250	734,306	1,037,328
Other purposes	-	-	-	-
Unreserved	265,371	(60,213)	(2,127)	(316,426)
Total fund balances	<u>1,796,971</u>	<u>29,037</u>	<u>732,180</u>	<u>720,902</u>
Total liabilities and fund balances	<u>\$ 1,797,121</u>	<u>\$ 29,136</u>	<u>\$ 779,925</u>	<u>\$ 723,893</u>

Continued

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

	<u>International Bridge, Series 2003</u>	<u>Rain Enhancement Program, Series 2003</u>	<u>R.O.W. Acquisition, Series 2003</u>	<u>Casa Blanca Golf Course Improvements, Series 2003</u>
ASSETS				
Cash and investments	\$ 4,338	\$ 18,252	\$ 263,779	\$ 282,102
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>4,338</u>	<u>18,252</u>	<u>263,779</u>	<u>282,102</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,630	-	12,705	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>2,630</u>	<u>-</u>	<u>12,705</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	183,598	1,173,552	293,388	282,102
Other purposes	-	-	-	-
Unreserved	(181,890)	(1,155,300)	(42,314)	-
Total fund balances	<u>1,708</u>	<u>18,252</u>	<u>251,074</u>	<u>282,102</u>
Total liabilities and fund balances	<u>\$ 4,338</u>	<u>\$ 18,252</u>	<u>\$ 263,779</u>	<u>\$ 282,102</u>

Continued

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

	<u>Shiloh Community Center, Series 2003</u>	<u>Carrizo-Wilcox Aquifer Secondary Water Source, Series 2003</u>	<u>Casa Blanca Lake Rehabilitation Dredging, Series 2003</u>	<u>Life Downs Improvements, Series 2003</u>
ASSETS				
Cash and investments	\$ 195,592	\$ 195,592	\$ -	\$ 4,890
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	195,592	195,592	-	4,890
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	4,890
Total liabilities	-	-	-	4,890
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	195,592	195,592	146,694	97,796
Other purposes	-	-	-	-
Unreserved	-	-	(146,694)	(97,796)
Total fund balances	195,592	195,592	-	-
Total liabilities and fund balances	\$ 195,592	\$ 195,592	\$ -	\$ 4,890

Continued

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

	<u>Interest Income, Series 2003</u>	<u>ORCA Contract Number 721175</u>	<u>ORCA Contract Number 722961</u>	<u>ORCA - Contract Number 722205</u>
ASSETS				
Cash and investments	\$ 228,766	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	2,207	39,408	-
Other receivables	-	-	-	-
Total assets	<u>228,766</u>	<u>2,207</u>	<u>39,408</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	844	39,408	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	1,363	-	-
Total liabilities	<u>-</u>	<u>2,207</u>	<u>39,408</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	87,570	-	-	-
Other purposes	-	-	-	-
Unreserved	141,196	-	-	-
Total fund balances	<u>228,766</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 228,766</u>	<u>\$ 2,207</u>	<u>\$ 39,408</u>	<u>\$ -</u>

Continued

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

	<u>ORCA Contract Number 724195</u>	<u>ORCA Contract Number 725891</u>	<u>La Presa Colonia Facility Plan</u>	<u>Texas Water Development Board Contract Number G11900</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ 323,569
Taxes receivable, net	-	-	-	-
Due from other funds	23	-	75,750	-
Receivable from other governments	4,601	2,724	-	254,000
Other receivables	-	-	-	-
Total assets	4,624	2,724	75,750	577,569
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	30	-	-	700
Due to other funds	4,594	2,724	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	321,977
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	254,892
Total liabilities	4,624	2,724	-	577,569
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	-	78,750	-
Other purposes	-	-	-	-
Unreserved	-	-	(3,000)	-
Total fund balances	-	-	75,750	-
Total liabilities and fund balances	\$ 4,624	\$ 2,724	\$ 75,750	\$ 577,569

Continued

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

	<u>TxDot - Rio Bravo</u> <u>Border Colonia</u> <u>Access Program</u>	<u>TxDot - El Cenizo</u> <u>Border Colonia</u> <u>Access Program</u>	<u>TxDot - Bruni,</u> <u>Mirando, Los</u> <u>Corralitos Border</u> <u>Colonia Access</u> <u>Program</u>	<u>Texas Water</u> <u>Development Board</u> <u>Contract Number</u> <u>G11800/G17100</u>
ASSETS				
Cash and investments	\$ -	\$ -	\$ -	\$ 647,017
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	126,076	754,986	60,080	736,932
Other receivables	-	-	-	-
Total assets	126,076	754,986	60,080	1,383,949
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	6,009	691,424	-	128,613
Due to other funds	100,203	25,400	57,325	114,310
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	572,876
Other accrued expenditures	3,363	-	-	-
Other payables	16,501	38,162	2,755	568,150
Total liabilities	126,076	754,986	60,080	1,383,949
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ 126,076	\$ 754,986	\$ 60,080	\$ 1,383,949

Continued

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

	Total-Nonmajor Capital Projects Funds
ASSETS	
Cash and investments	\$ 8,844,724
Taxes receivable, net	-
Due from other funds	146,805
Receivable from other governments	1,981,014
Other receivables	21
Total assets	10,972,564

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	1,111,459
Due to other funds	345,854
Payable to other governments	-
Deferred revenue	934,853
Other accrued expenditures	3,363
Other payables	992,854
Total liabilities	3,388,383

Fund balances:	
Reserved for:	
Debt service	-
Capital projects	10,893,841
Other purposes	-
Unreserved	(3,309,660)
Total fund balances	7,584,181
Total liabilities and fund balances	\$ 10,972,564

Concluded

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

	<u>Webb County Sheriff</u>			
	<u>Radio</u>	<u>Interest Income,</u>	<u>Capital Outlay, Series</u>	<u>Law Enforcement,</u>
	<u>Communications</u>	<u>Series 1999 and 2000</u>	<u>1999</u>	<u>Series 2000</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	26,181	-	4,071
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	26,181	-	4,071
EXPENDITURES				
Current:				
General government	-	-	2,786	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	38,493	6,092
Total Expenditures	-	-	41,279	6,092
Excess (deficiency) of revenues over expenditures	-	26,181	(41,279)	(2,021)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	26,181	(41,279)	(2,021)
Fund balances - beginning, Restated	-	29,189	102,219	6,092
Fund balances - ending	\$ -	\$ 55,370	\$ 60,940	\$ 4,071

Continued

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

	<u>International Bridge, Series 2001</u>	<u>Detention Center Infrastructure</u>	<u>Library Construction Fund</u>	<u>County Morgue, Series 2001</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	150,000	-	-	750
Total Expenditures	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>750</u>
Excess (deficiency) of revenues over expenditures	<u>(150,000)</u>	<u>-</u>	<u>-</u>	<u>(750)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	150,000	-	-	-
Transfers out	-	-	(64,199)	(662,600)
Total other financing sources and uses	<u>150,000</u>	<u>-</u>	<u>(64,199)</u>	<u>(662,600)</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(64,199)</u>	<u>(663,350)</u>
Fund balances - beginning, Restated	-	-	64,199	1,345,646
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 682,296</u>

Continued

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

	<u>Villa Antiqua Cultural Center, Series 2001</u>	<u>Park Development, Series 2001</u>	<u>Construction In Progress, Series 2001</u>	<u>Capital Outlay, Series 2001</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	5,503
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	78,950	5,848	433,048	11,415
Total Expenditures	<u>78,950</u>	<u>5,848</u>	<u>433,048</u>	<u>16,918</u>
Excess (deficiency) of revenues over expenditures	<u>(78,950)</u>	<u>(5,848)</u>	<u>(433,048)</u>	<u>(16,918)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	213,600	-	357,000	311,415
Transfers out	-	(325,415)	-	-
Total other financing sources and uses	<u>213,600</u>	<u>(325,415)</u>	<u>357,000</u>	<u>311,415</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	134,650	(331,263)	(76,048)	294,497
Fund balances - beginning, Restated	867,808	333,720	97,833	4,133
Fund balances - ending	<u>\$ 1,002,458</u>	<u>\$ 2,457</u>	<u>\$ 21,785</u>	<u>\$ 298,630</u>

Continued

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

	<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>	<u>Justice Center Fire</u> <u>Protection Moisture</u> <u>Control, Series 2002</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	63,448	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>63,448</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	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	388,982	97,654	186,361
Total Expenditures	<u>-</u>	<u>388,982</u>	<u>97,654</u>	<u>186,361</u>
Excess (deficiency) of revenues over expenditures	<u>63,448</u>	<u>(388,982)</u>	<u>(97,654)</u>	<u>(186,361)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	11,892	-	-
Transfers out	(44,000)	-	-	(10,492)
Total other financing sources and uses	<u>(44,000)</u>	<u>11,892</u>	<u>-</u>	<u>(10,492)</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>19,448</u>	<u>(377,090)</u>	<u>(97,654)</u>	<u>(196,853)</u>
Fund balances - beginning, Restated	10,340	643,472	97,654	217,834
Fund balances - ending	<u>\$ 29,788</u>	<u>\$ 266,382</u>	<u>\$ -</u>	<u>\$ 20,981</u>

Continued

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

	<u>Carrizo-Wilcox</u> <u>Aquifer Secondary</u> <u>Water Sources,</u> <u>Series 2002</u>	<u>Justice of the Peace</u> <u>South Laredo</u> <u>Courthouse, Series</u> <u>2002</u>	<u>Penitas West</u> <u>Community Center,</u> <u>Series 2002</u>	<u>Capital Outlay, Series</u> <u>2002</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<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	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	12,940	142,491	-	-
Total Expenditures	<u>12,940</u>	<u>142,491</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(12,940)</u>	<u>(142,491)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	142,491	-	-
Transfers out	-	-	-	(57,618)
Total other financing sources and uses	<u>-</u>	<u>142,491</u>	<u>-</u>	<u>(57,618)</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(12,940)	-	-	(57,618)
Fund balances - beginning, Restated	97,767	-	146,376	73,771
Fund balances - ending	<u>\$ 84,827</u>	<u>\$ -</u>	<u>\$ 146,376</u>	<u>\$ 16,153</u>

Continued

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

	<u>Cuatro Vientos Road</u> <u>Loop/B5, Series 2002</u>	<u>Park Development,</u> <u>Series 2002</u>	<u>Capital Outlay, Series</u> <u>2002</u>	<u>Interest Income,</u> <u>Series 2002</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	41,432
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,432</u>
EXPENDITURES				
Current:				
General government	-	-	17,014	-
Public safety	-	-	-	-
Justice system	-	-	52,821	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	7,929	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	27,931	114,392	-
Total Expenditures	<u>-</u>	<u>35,860</u>	<u>184,227</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(35,860)</u>	<u>(184,227)</u>	<u>41,432</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	281,269	-
Transfers out	-	(366,142)	-	(1,400)
Total other financing sources and uses	<u>-</u>	<u>(366,142)</u>	<u>281,269</u>	<u>(1,400)</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	(402,002)	97,042	40,032
Fund balances - beginning, Restated	24,893	555,093	35,246	13,443
Fund balances - ending	<u>\$ 24,893</u>	<u>\$ 153,091</u>	<u>\$ 132,288</u>	<u>\$ 53,475</u>

Continued

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

	<u>Park Development, Series 2003</u>	<u>TexMex Purchase, Series 2003</u>	<u>Capital Outlay, Series 2003</u>	<u>Road and Bridge Improvements, Series 2003</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	103,432	-
Public safety	-	-	245,584	-
Justice system	-	-	33,201	-
Health and human services	-	-	5,247	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	89,370	60,213	526,115	316,426
Total Expenditures	<u>89,370</u>	<u>60,213</u>	<u>913,579</u>	<u>316,426</u>
Excess (deficiency) of revenues over expenditures	<u>(89,370)</u>	<u>(60,213)</u>	<u>(913,579)</u>	<u>(316,426)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	499,741	-	911,452	-
Transfers out	(145,000)	-	-	-
Total other financing sources and uses	<u>354,741</u>	<u>-</u>	<u>911,452</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	265,371	(60,213)	(2,127)	(316,426)
Fund balances - beginning, Restated	1,531,600	89,250	734,307	1,037,328
Fund balances - ending	<u>\$ 1,796,971</u>	<u>\$ 29,037</u>	<u>\$ 732,180</u>	<u>\$ 720,902</u>

Continued

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

	<u>International Bridge, Series 2003</u>	<u>Rain Enhancement Program, Series 2003</u>	<u>R.O.W. Acquisition, Series 2003</u>	<u>Casa Blanca Golf Course Improvements, Series 2003</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	181,890	-	142,314	-
Total Expenditures	<u>181,890</u>	<u>-</u>	<u>142,314</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(181,890)</u>	<u>-</u>	<u>(142,314)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	100,000	-
Transfers out	-	(1,155,300)	-	-
Total other financing sources and uses	<u>-</u>	<u>(1,155,300)</u>	<u>100,000</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(181,890)</u>	<u>(1,155,300)</u>	<u>(42,314)</u>	<u>-</u>
Fund balances - beginning, Restated	183,598	1,173,552	293,388	282,102
Fund balances - ending	<u>\$ 1,708</u>	<u>\$ 18,252</u>	<u>\$ 251,074</u>	<u>\$ 282,102</u>

Continued

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

	<u>Shiloh Community</u> <u>Center, Series 2003</u>	<u>Carrizo-Wilcox</u> <u>Aquifer Secondary</u> <u>Water Source, Series</u> <u>2003</u>	<u>Casa Blanca Lake</u> <u>Rehabilitation</u> <u>Dredging, Series 2003</u>	<u>Life Downs</u> <u>Improvements, Series</u> <u>2003</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	97,796
Total Expenditures	-	-	-	97,796
Excess (deficiency) of revenues over expenditures	-	-	-	(97,796)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(146,694)	-
Total other financing sources and uses	-	-	(146,694)	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	(146,694)	(97,796)
Fund balances - beginning, Restated	195,592	195,592	146,694	97,796
Fund balances - ending	\$ 195,592	\$ 195,592	\$ -	\$ -

Continued

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

	<u>Interest Income, Series</u> <u>2003</u>	<u>ORCA Contract</u> <u>Number 721175</u>	<u>ORCA Contract</u> <u>Number 722961</u>	<u>ORCA - Contract</u> <u>Number 722205</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	12,152	788,097	-
Charges for services	-	-	-	-
Investment earnings	141,196	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	81,350	6,486
Total revenues	<u>141,196</u>	<u>12,152</u>	<u>869,447</u>	<u>6,486</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	12,152	869,447	6,486
Total Expenditures	<u>-</u>	<u>12,152</u>	<u>869,447</u>	<u>6,486</u>
Excess (deficiency) of revenues over expenditures	<u>141,196</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>141,196</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	87,570	-	-	-
Fund balances - ending	<u>\$ 228,766</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, 2005

	<u>ORCA Contract Number 724195</u>	<u>ORCA Contract Number 725891</u>	<u>La Presa Colonia Facility Plan</u>	<u>Texas Water Development Board Contract Number G11900</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	4,601	2,724	-	2,557,045
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>4,601</u>	<u>2,724</u>	<u>-</u>	<u>2,557,045</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	4,601	2,724	3,000	2,557,045
Total Expenditures	<u>4,601</u>	<u>2,724</u>	<u>3,000</u>	<u>2,557,045</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(3,000)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	(3,000)	-
Fund balances - beginning, Restated	-	-	78,750	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,750</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, 2005

	<u>TxDot - Rio Bravo</u> <u>Border Colonia</u> <u>Access Program</u>	<u>TxDot - El Cenizo</u> <u>Border Colonia</u> <u>Access Program</u>	<u>TxDot - Bruni,</u> <u>Mirando, Los</u> <u>Corralitos Border</u> <u>Colonia Access</u> <u>Program</u>	<u>Texas Water Development</u> <u>Board Contract Number</u> <u>G11800/G17100</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	1,259,044	774,382	67,380	6,852,701
Charges for services	-	-	-	-
Investment earnings	-	-	-	42,478
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>1,259,044</u>	<u>774,382</u>	<u>67,380</u>	<u>6,895,179</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	1,259,044	774,382	67,380	6,894,344
Total Expenditures	<u>1,259,044</u>	<u>774,382</u>	<u>67,380</u>	<u>6,894,344</u>
Excess (deficiency) of revenues over expenditures	-	-	-	835
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
SPECIAL ITEM				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	835
Fund balances - beginning, Restated	-	-	-	(835)
Fund balances - ending	<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, 2005

Total-Nonmajor
Capital Projects
Funds

REVENUES

Property Taxes	\$ -
Sales and miscellaneous taxes	-
Fees and fines	-
Intergovernmental	12,318,126
Charges for services	-
Investment earnings	318,806
Miscellaneous	-
Grant matching	87,836
Total revenues	<u>12,724,768</u>

EXPENDITURES

Current:	
General government	128,735
Public safety	245,584
Justice system	86,022
Health and human services	5,247
Infrastructure and environmental services	-
Corrections and rehabilitation	-
Community and economic development	7,929
Principal	-
Interest and other charges	-
Payments to escrow agent	-
Capital outlay	15,560,076
Total Expenditures	<u>16,033,593</u>
Excess (deficiency) of revenues over expenditures	<u>(3,308,825)</u>

OTHER FINANCING SOURCES (USES)

Long-term debt issued	-
Premium (discount) on bonds issued	-
Payments to refunded bond escrow agent	-
Transfers in	2,978,860
Transfers out	(2,978,860)
Total other financing sources and uses	<u>-</u>

SPECIAL ITEM

Proceeds from sale of equipment	-
Net change in fund balances	<u>(3,308,825)</u>
Fund balances - beginning, Restated	10,893,006
Fund balances - ending	<u>\$ 7,584,181</u>

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Webb County, Texas
Webb County Sheriff Radio Communications
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental	\$ _____	_____	_____	40,000
Total Revenues	\$ _____	_____	_____	40,000
EXPENDITURES				
Current:				
Public Safety				
Capital Outlay	\$ _____	_____	_____	40,000
Total Expenditures	\$ _____	_____	_____	40,000
Net Change In Fund Balances	\$ _____	_____	_____	_____
Fund Balances - Beginning		_____		
Fund Balances - Ending		\$ _____		

Webb County, Texas
Interest Income, Series 1999 and 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 2,330,452	26,181	2,356,633	2,356,633
Total Revenues	\$ 2,330,452	26,181	2,356,633	2,356,633
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 22,608		22,608	22,608
Land Acquisition	2,187,244		2,187,244	2,187,244
Construction In Progress	13,690,737		13,690,737	13,690,737
Issuance Cost	210,924		210,924	210,924
Total Expenditures	\$ 16,111,513		16,111,513	16,111,513
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(13,781,061)	26,181	(13,754,880)	(13,754,880)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 16,218,725		16,218,725	16,218,725
Transfers Out	(2,408,475)		(2,408,475)	(2,408,475)
Total Other Financing Sources (Uses)	\$ 13,810,250		13,810,250	13,810,250
Net Change In Fund Balances	\$ 29,189	26,181	55,370	55,370
Fund Balances - Beginning		29,189		
Fund Balances - Ending		\$ 55,370		

Webb County, Texas
Capital Outlay, Series 1999
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Refunds	\$ 69,831		69,831	69,831
Interest	31,668		31,668	31,668
Total Revenues	\$ 101,499		101,499	101,499
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 93,783	2,786	96,569	99,489
Justice System				
Minor Apparatus & Tools	7,053		7,053	7,053
Capital Outlay		38,493	38,493	65,140
Capital Projects				
Capital Outlay	3,636,636		3,636,636	3,668,010
Issuance Cost	33,161		33,161	33,161
Total Expenditures	\$ 3,770,633	41,279	3,811,912	3,872,853
Excess (Deficiency) Of Revenue Over (Under) Expenditures				
	(3,669,134)	(41,279)	(3,710,413)	(3,771,354)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,766,700		2,766,700	2,766,700
Transfers In	1,041,000		1,041,000	1,041,000
Transfers Out	(36,346)		(36,346)	(36,346)
Total Other Financing Sources (Uses)	\$ 3,771,354		3,771,354	3,771,354
Net Change In Fund Balances				
	\$ 102,219	(41,279)	60,940	
Fund Balances - Beginning				
		102,219		
Fund Balances - Ending				
		\$ 60,940		

Webb County, Texas
Law Enforcement, Series 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 68,869	4,071	72,940	72,940
Total Revenues	\$ 68,869	4,071	72,940	72,940
EXPENDITURES				
Current:				
Public Safety				
Minor Apparatus & Tools	\$ 33,792		33,792	33,792
Capital Projects				
Furniture and Fixtures	99,300		99,300	99,300
C.I.P. - Administration Building	1,615,482		1,615,482	1,615,482
C.I.P.- Jail Renovation & Addition	1,897,844	6,092	1,903,936	1,903,936
Issuance Cost	56,937		56,937	56,937
Total Expenditures	\$ 3,703,354	6,092	3,709,446	3,709,446
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,634,486)	(2,021)	(3,636,507)	(3,636,507)
Other Financing Sources(Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Transfers In	1,640,578		1,640,578	1,640,578
Total Other Financing Sources (Uses)	\$ 3,640,578		3,640,578	3,640,578
Net Change In Fund Balances	\$ 6,092	(2,021)	4,071	4,071
Fund Balances - Beginning		6,092		
Fund Balances - Ending		\$ 4,071		

Webb County, Texas
International Bridge, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$ 1,302		1,302	1,302
Capital Projects				
Professional Services	2,386,192	148,047	2,534,239	2,534,239
Administration / Pre-Construction	93,220	1,953	95,173	95,173
Construction in Progress				
Issuance Cost	19,286		19,286	19,286
Total Expenditures	\$ 2,500,000	150,000	2,650,000	2,650,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,500,000)	(150,000)	(2,650,000)	(2,650,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,000,000		1,000,000	1,000,000
Operating Transfer In	1,500,000	150,000	1,650,000	1,650,000
Total Other Financing Sources (Uses)	\$ 2,500,000	150,000	2,650,000	2,650,000
Net Change In Fund Balances	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Detention Center Infrastructure
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Total Project Authorization
REVENUES				
Refunds	\$ _____	_____	_____	_____
Total Revenues	\$ _____	_____	_____	_____
EXPENDITURES				
Current:				
Capital Projects				
Capital Outlay	\$ _____	_____	_____	_____
Total Expenditures	\$ _____	_____	_____	_____
Net Change In Fund Balances	\$ _____	_____	_____	_____
Fund Balances - Beginning		_____		
Fund Balances - Ending		\$ _____		

Webb County, Texas
Library Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	<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	\$ 15,000	_____	15,000	15,000
Larga Vista Library	7,804	_____	7,804	7,804
Professional Services	_____	_____	_____	_____
El Cenizo Library	1,000	_____	1,000	1,000
Total Expenditures	\$ 23,804	_____	23,804	23,804
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(23,804)	_____	(23,804)	(23,804)
Other Financing Sources (Uses):				
Transfers In	\$ 300,000	_____	300,000	300,000
Transfers Out	(211,997)	(64,199)	(276,196)	(276,196)
Total Other Financing Sources (Uses)	\$ 88,003	(64,199)	23,804	23,804
Net Change In Fund Balances	\$ 64,199	(64,199)	_____	_____
Fund Balances - Beginning	_____	64,199	_____	_____
Fund Balances - Ending	_____	\$ _____	_____	_____

Webb County, Texas
County Morgue, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$	4,127	4,127	4,127
Capital Projects				
Land Acquisition				50,000
Construction In Progress	121,299	750	122,048	754,344
Issuance Costs	28,929		28,929	28,929
Total Expenditures	\$	154,355	750	155,104
Total Expenditures		154,355	750	155,104
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(154,355)	(750)	(837,400)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,500,000	1,500,000	1,500,000
Operating Transfer In				
Transfers Out	\$	(662,600)	(662,600)	(662,600)
Total Other Financing Sources (Uses)	\$	1,500,000	(662,600)	837,400
Total Other Financing Sources (Uses)		1,500,000	(662,600)	837,400
Net Change In Fund Balances	\$	1,345,646	(663,350)	682,296
Net Change In Fund Balances		1,345,646	(663,350)	682,296
Fund Balances - Beginning		1,345,646		
Fund Balances - Ending	\$	682,296		

Webb County, Texas
Villa Antigua Cultural Center, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Land Acquisition	\$	475,020	475,020	475,020
Restoration Project		78,950	207,193	1,209,651
Issuance Costs		28,929	28,929	28,929
Total Expenditures	\$	632,192	711,142	1,713,600
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(632,192)	(78,950)	(1,713,600)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,500,000	1,500,000	1,500,000
Operating Transfer In		213,600	213,600	213,600
Total Other Financing Sources (Uses)	\$	1,500,000	1,713,600	1,713,600
Net Change In Fund Balances	\$	867,808	134,650	1,002,458
Fund Balances - Beginning		867,808		
Fund Balances - Ending	\$	1,002,458		

Webb County, Texas
Park Development, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Reimbursements City of Laredo PCT 1	\$			
Reimbursements City of Laredo PCT 2				
Reimbursements City of Laredo PCT 3				
Reimbursements City of Laredo PCT 4				
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Park Development PCT 1	\$ 47,920	5,848	53,768	53,768
Park Development PCT 2	365,312		365,312	367,769
Park Development PCT 3	367,767		367,767	367,767
Park Development PCT 4	356,352		356,352	356,352
Issuance Costs	28,929		28,929	28,929
Total Expenditures	\$ 1,166,280	5,848	1,172,128	1,174,585
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,166,280)	(5,848)	(1,172,128)	(1,174,585)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Transfers Out	\$	(325,415)	(325,415)	(325,415)
Total Other Financing Sources (Uses)	\$ 1,500,000	(325,415)	1,174,585	1,174,585
Net Change In Fund Balances	\$ 333,720	(331,263)	2,457	
Fund Balances - Beginning		333,720		
Fund Balances - Ending		\$ 2,457		

Webb County, Texas
Construction In Progress, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Justice System				
Minor Apparatus & Tools	\$	16,357	16,357	16,357
Capital Projects				
Building Improvements	447,170	362,180	809,350	831,000
Construction In Progress	135,339	70,868	206,207	206,342
Issuance Costs	9,643		9,643	9,643
Total Expenditures	\$ 608,509	433,048	1,041,557	1,063,342
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(608,509)	(433,048)	(1,041,557)	(1,063,342)
Other Financing Sources (Uses):				
Bond Proceeds	\$	500,000	500,000	500,000
Transfer In	206,342	357,000	563,342	563,342
Total Other Financing Sources (Uses)	\$ 706,342	357,000	1,063,342	1,063,342
Net Change In Fund Balances	\$ 97,833	(76,048)	21,785	
Fund Balances - Beginning		97,833		
Fund Balances - Ending		\$ 21,785		

Webb County, Texas
Capital Outlay, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	\$	82,972	5,503	88,475
Capital Projects				
Capital Outlay		430,829	11,415	442,244
Issuance Costs		9,643	9,643	9,643
Total Expenditures	\$	523,444	16,918	540,362
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(523,444)	(16,918)	(540,362)
Other Financing Sources (Uses):				
Bond Proceeds	\$	500,000		500,000
Transfers In		27,577	311,415	338,992
Total Other Financing Sources (Uses)	\$	527,577	311,415	838,992
Net Change In Fund Balances	\$	4,133	294,497	298,630
Fund Balances - Beginning			4,133	
Fund Balances - Ending		\$	298,630	

Webb County, Texas
Interest Income, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 244,259	63,448	307,707	307,707
Total Revenues	<u>\$ 244,259</u>	<u>63,448</u>	<u>307,707</u>	<u>307,707</u>
EXPENDITURES				
Current:				
General Government				
Construction In Progress	\$ _____	_____	_____	_____
Total Expenditures	<u>\$ _____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	244,259	63,448	307,707	307,707
Other Financing Sources (Uses):				
Transfers Out	\$ (233,919)	(44,000)	(277,919)	(277,919)
Total Other Financing Sources (Uses)	<u>\$ (233,919)</u>	<u>(44,000)</u>	<u>(277,919)</u>	<u>(277,919)</u>
Net Change In Fund Balances	<u>\$ 10,340</u>	19,448	<u>29,788</u>	<u>29,787</u>
Fund Balances - Beginning		10,340		
Fund Balances - Ending		<u>\$ 29,788</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, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$ 20,948	30,452	51,400	51,400
Construction in Progress		358,530	358,530	624,912
Issuance Costs	12,815		12,815	12,815
Total Expenditures	\$ 33,763	388,982	422,745	689,127
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(33,763)	(388,982)	(422,745)	(689,127)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 575,000		575,000	575,000
Transfer In	102,235	11,892	114,127	114,127
Total Other Financing Sources (Uses)	\$ 677,235	11,892	689,127	689,127
Net Change In Fund Balances	\$ 643,472	(377,090)	266,382	
Fund Balances - Beginning		643,472		
Fund Balances - Ending		\$ 266,382		

Webb County, Texas
R.O.W. Acquisition Hwy 59/359, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$ 449,867	97,654	547,521	547,520
Issuance Costs	12,480		12,480	12,480
Total Expenditures	\$ 462,346	97,654	560,000	560,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(462,346)	(97,654)	(560,000)	(560,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 560,000		560,000	560,000
Total Other Financing Sources (Uses)	\$ 560,000		560,000	560,000
Net Change In Fund Balance	\$ 97,654	(97,654)		
Fund Balances - Beginning		97,654		
Fund Balances - Ending		\$		

Webb County, Texas
Justice Center Fire Protection Moisture Control, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$	170	170	14,508
Construction In Progress		75,306	186,361	268,310
Issuance Costs		6,690	6,690	6,690
Total Expenditures	\$	82,166	186,361	268,527
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(82,166)	(186,361)	(268,527)
Other Financing Sources (Uses):				
Bond Proceeds	\$	300,000	300,000	300,000
Operating Transfer Out	\$	(10,492)	(10,492)	(10,492)
Total Other Financing Sources (Uses)	\$	300,000	(10,492)	289,508
Net Change In Fund Balances	\$	217,834	(196,853)	20,981
Fund Balances - Beginning		217,834		
Fund Balances - Ending	\$	20,981		

Webb County, Texas
Carrizo-Wilcox Aquifer Secondary Water Sources, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$	12,940	12,940	72,767
Construction in Progress				25,000
Issuance Costs	2,233		2,233	2,233
Total Expenditures	\$ 2,233	12,940	15,173	100,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,233)	(12,940)	(15,173)	(100,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 100,000		100,000	100,000
Total Other Financing Sources (Uses)	\$ 100,000		100,000	100,000
Net Change In Fund Balances	\$ 97,767	(12,940)	84,827	
Fund Balances - Beginning		97,767		
Fund Balances - Ending		\$ 84,827		

Webb County, Texas
Justice of the Peace South Laredo Courthouse, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Construction In Progress	\$	349,940	142,491	492,431
Issuance Costs		5,569	5,569	5,569
Total Expenditures	\$	355,509	142,491	498,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(355,509)	(142,491)	(498,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	250,000	250,000	250,000
Transfer In		105,509	142,491	248,000
Total Other Financing Sources (Uses)	\$	355,509	142,491	498,000
Net Change In Fund Balances	\$			
Fund Balances - Beginning				
Fund Balances - Ending	\$			

Webb County, Texas
Penitas West Community Center, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

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

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

	<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	\$	63,104	63,104	79,257
Issuance Costs		3,125	3,125	3,125
Total Expenditures	\$	<u>66,229</u>	<u>66,229</u>	<u>82,382</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(66,229)	(66,229)	(82,382)
Other Financing Sources (Uses):				
Bond Proceeds	\$	140,000	140,000	140,000
Operating Transfer Out	\$	<u>(57,618)</u>	<u>(57,618)</u>	<u>(57,618)</u>
Total Other Financing Sources (Uses)	\$	<u>140,000</u>	<u>82,382</u>	<u>82,382</u>
Net Change In Fund Balances	\$	<u>73,771</u>	<u>16,153</u>	
Fund Balances - Beginning		<u>73,771</u>		
Fund Balances - Ending	\$	<u>16,153</u>		

Webb County, Texas
Cuatro Vientos Road Loop/B5, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

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

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

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Community and Economic Development				
Minor Apparatus & Tools	\$	7,929	7,929	7,929
Capital Projects				
Park Development PCT 1	\$	97	97	97
Park Development PCT 2	198,406	19,546	217,952	240,650
Park Development PCT 3	133,381	8,288	141,669	189,049
Park Development PCT 4				83,013
Issuance Costs	22,611		22,611	22,611
Total Expenditures	\$ 354,398	35,860	390,258	543,349
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(354,398)	(35,860)	(390,258)	(543,349)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,015,000		1,015,000	1,015,000
Transfer Out	(105,509)	(366,142)	(471,651)	(471,651)
Total Other Financing Sources (Uses)	\$ 909,491	(366,142)	543,349	543,349
Net Change In Fund Balances	\$ 555,093	(402,002)	153,091	
Fund Balances - Beginning		555,093		
Fund Balances - Ending		\$ 153,091		

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

	<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	\$ 13,504	17,014	30,518	30,518
Capital Outlay		33,487	33,487	55,535
Community & Economic Development				
Minor Apparatus & Tools	42,033		42,033	42,033
Capital Outlay				35,200
Public Safety				
Minor Apparatus & Tools	9,488		9,488	9,488
Capital Outlay	92,514		92,514	126,361
Justice System				
Minor Apparatus & Tools	156,586	52,821	209,407	209,407
Capital Outlay		5,426	5,426	17,152
Corrections & Rehabilitation:				
Minor Apparatus & tools				
Health And Human Services				
Capital Outlay				4,900
Capital Projects				
Minor Apparatus & tools	39,063		39,063	39,063
Capital Outlay	268,131	75,479	343,610	368,177
Issuance Costs	15,604		15,604	15,604
Total Expenditures	\$ 636,923	184,227	821,150	953,438
Excess (Deficiency) Of Revenue Over (Under) Expenditures				
	(636,923)	(184,227)	(821,150)	(953,438)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 700,000		700,000	700,000
Transfer In		281,269	281,269	281,269
Transfer Out	(27,831)		(27,831)	(27,831)
Total Other Financing Sources (Uses)	\$ 672,169	281,269	953,438	953,438
Net Change In Fund Balances				
	\$ 35,246	97,042	132,288	
Fund Balances - Beginning				
		35,246		
Fund Balances - Ending				
	\$	132,288		

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

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 87,847	41,432	129,279	129,279
Total Revenues	<u>\$ 87,847</u>	<u>41,432</u>	<u>129,279</u>	<u>129,279</u>
EXPENDITURES				
Current:				
Capital Projects				
Capital Outlay	\$			
Issuance Costs				
Total Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	87,847	41,432	129,279	129,279
Other Financing Sources (Uses):				
Operating Transfer Out	\$ (74,404)	(1,400)	(75,804)	(75,804)
Total Other Financing Sources (Uses)	<u>\$ (74,404)</u>	<u>(1,400)</u>	<u>(75,804)</u>	<u>(75,804)</u>
Net Change In Fund Balances	<u>\$ 13,443</u>	40,032	<u>53,475</u>	<u>53,475</u>
Fund Balances - Beginning		<u>13,443</u>		
Fund Balances - Ending		<u>\$ 53,475</u>		

Webb County, Texas
Park Development, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$	_____	_____	_____
Total Revenues	\$	_____	_____	_____
EXPENDITURES				
Current:				
Capital Projects				
Park Development PCT 1	\$	424,318	62,410	988,721
Park Development PCT 2			4,682	488,980
Park Development PCT 3				393,980
Park Development PCT 4			22,278	438,980
Issuance Costs		44,082	44,082	44,080
Total Expenditures	\$	468,400	89,370	2,354,741
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(468,400)	(89,370)	(2,354,741)
Other Financing Sources (Uses):				
Bond Proceeds	\$	2,000,000	2,000,000	2,000,000
Transfer In			499,741	499,741
Transfer Out			(145,000)	(145,000)
Total Other Financing Sources (Uses)	\$	2,000,000	354,741	2,354,741
Net Change In Fund Balances	\$	1,531,600	265,371	1,796,971
Fund Balances - Beginning			1,531,600	
Fund Balances - Ending	\$	1,796,971		

Webb County, Texas
Tex Mex Purchase, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Land Acquisition	\$ 1,377,690	60,213	1,437,903	1,466,940
Issuance Costs	33,060		33,060	33,060
Total Expenditures	\$ 1,410,750	60,213	1,470,963	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,410,750)	(60,213)	(1,470,963)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Total Other Financing Sources (Uses)	\$ 1,500,000		1,500,000	1,500,000
Net Change In Fund Balances	\$ 89,250	(60,213)	29,037	
Fund Balances - Beginning		89,250		
Fund Balances - Ending		\$ 29,037		

Webb County, Texas
Capital Outlay, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	<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	\$	31,522	103,432	134,954
Capital Outlay		150,274	119,376	269,650
Community & Economic Development				
Minor Apparatus & Tools		3,400	3,400	3,400
Capital Outlay				
Construction In Progress		132,103	2,500	134,603
Public Safety				
Minor Apparatus & Tools		4,324	245,584	249,908
Capital Outlay		74,363	378,130	452,493
Justice System				
Minor Apparatus & Tools		88,812	33,201	122,013
Capital Outlay		97,474	26,109	123,583
Health And Human Services				
Minor Apparatus & Tools		3,667	5,247	8,914
Capital Outlay				
Capital Projects				
Capital Outlay				24,950
Issuance Costs		29,754	29,754	29,754
Total Expenditures	\$	<u>615,693</u>	<u>913,579</u>	<u>1,529,272</u>
Excess (Deficiency) Of Revenue				
Over (Under) Expenditures		(615,693)	(913,579)	(1,529,272)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,350,000	1,350,000	1,350,000
Transfer In			911,452	911,452
Total Other Financing Sources (Uses)	\$	<u>1,350,000</u>	<u>911,452</u>	<u>2,261,452</u>
Net Change In Fund Balances	\$	<u>734,307</u>	<u>(2,127)</u>	<u>732,180</u>
Fund Balances - Beginning			734,307	
Fund Balances - Ending	\$		<u>732,180</u>	

Webb County, Texas
Road and Bridge Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	<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					
Espejo Molina Road	\$	314,889	7,540	322,429	350,000
Del Mar Boulevard		12,433	204,193	216,626	520,000
Mangana Hein Road			104,693	104,693	130,000
Jennings Road					130,000
Thiesel Road					60,000
Wormser Road					83,000
Eagle Pass Road					
J.C. Perez Road					10,000
El Pico Road					10,000
Lincoln Nicholson Road					12,920
Botines & Well Lane					53,000
Capital Outlay		623,795		623,795	629,525
Issuance Costs		44,080		44,080	44,080
Total Expenditures	\$	<u>995,197</u>	<u>316,426</u>	<u>1,311,623</u>	<u>2,032,525</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(995,197)	(316,426)	(1,311,623)	(2,032,525)
Other Financing Sources (Uses):					
Bond Proceeds	\$	2,000,000	-	2,000,000	2,000,000
Transfer In		32,525	-	32,525	32,525
Total Other Financing Sources (Uses)	\$	<u>2,032,525</u>		<u>2,032,525</u>	<u>2,032,525</u>
Net Change In Fund Balances	\$	<u>1,037,328</u>	(316,426)	<u>720,902</u>	
Fund Balances - Beginning			1,037,328		
Fund Balances - Ending	\$		<u>720,902</u>		

Webb County, Texas
International Bridge, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$ 490,938	174,846	665,784	667,491
Administration / Pre-Construction	10,036	7,044	17,080	17,081
Construction in Progress				
Issuance Cost	15,428		15,428	15,428
Total Expenditures	\$ 516,402	181,890	698,292	700,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(516,402)	(181,890)	(698,292)	(700,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 700,000		700,000	700,000
Total Other Financing Sources (Uses)	\$ 700,000		700,000	700,000
Net Change In Fund Balances	\$ 183,598	(181,890)	1,708	
Fund Balances - Beginning		183,598		
Fund Balances - Ending		\$ 1,708		

Webb County, Texas
Rain Enhancement Program, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$	_____	_____	_____
Total Revenues	\$	_____	_____	_____
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$			18,252
Construction in Progress				
Issuance Cost	26,448		26,448	26,448
Total Expenditures	\$ 26,448	_____	26,448	44,700
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(26,448)		(26,448)	(44,700)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,200,000		1,200,000	1,200,000
Transfer Out		(1,155,300)	(1,155,300)	(1,155,300)
Total Other Financing Sources (Uses)	\$ 1,200,000	(1,155,300)	44,700	44,700
Net Change In Fund Balances	\$ 1,173,552	(1,155,300)	18,252	_____
Fund Balances - Beginning		1,173,552		
Fund Balances - Ending		\$ 18,252		

Webb County, Texas
R.O.W. Acquisition, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$	41,038	41,038	200,000
Construction in Progress		100,000	100,000	100,000
Land Acquisition		1,276	1,276	93,388
Issuance Cost	6,612		6,612	6,612
Total Expenditures	\$ 6,612	142,314	148,926	400,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures				
	(6,612)	(142,314)	(148,926)	(400,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Transfer In		100,000	100,000	100,000
Total Other Financing Sources (Uses)	\$ 300,000	100,000	400,000	400,000
Net Change In Fund Balances				
	\$ 293,388	(42,314)	251,074	
Fund Balances - Beginning		293,388		
Fund Balances - Ending		\$ 251,074		

Webb County, Texas
Casa Blanca Golf Course Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

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

Webb County, Texas
Shiloh Community Center, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

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

Webb County, Texas
Carrizo-Wilcox Aquifer Secondary Water Sources, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

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

Webb County, Texas
Casa Blanca Lake Rehabilitation Dredging, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Current:				
Capital Projects				
Professional Services	\$			
Issuance Cost	3,306		3,306	3,306
Total Expenditures	\$ 3,306		3,306	3,306
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,306)		(3,306)	(3,306)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 150,000		150,000	150,000
Transfer Out		(146,694)	(146,694)	(146,694)
Total Other Financing Sources (Uses)	\$ 150,000	(146,694)	3,306	3,306
Net Change In Fund Balances	\$ 146,694	(146,694)		
Fund Balances - Beginning		146,694		
Fund Balances - Ending		\$		

Webb County, Texas
Life Downs Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

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

Webb County, Texas
Interest Income, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2005

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 87,570	141,196	228,766	228,766
Total Revenues	\$	141,196	228,766	228,766
EXPENDITURES				
Current:				
General Government				
Construction In Progress	\$			
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures		141,196	228,766	228,766
Other Financing Sources (Uses):				
Transfers Out	\$			
Total Other Financing Sources (Uses)	\$			
Net Change In Fund Balances	\$ 87,570	141,196	228,766	228,766
Fund Balances - Beginning		87,570		
Fund Balances - Ending		\$ 228,766		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 721175
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

Grant #721175
Grant Period 7/05/02 - 7/05/06

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$	33,285	12,152	45,437	300,000
Total Revenues	\$	<u>33,285</u>	<u>12,152</u>	<u>45,437</u>	<u>300,000</u>
EXPENDITURES					
Current:					
Capital Projects:					
Rehabilitation of Private Properties (Water Service)	\$				63,000
Rehabilitation of Private Properties (Sewer Service)					173,400
Engineering and Architectural Services		18,972	8,278	27,250	38,600
General Administration		14,313	3,874	18,187	25,000
Total Expenditures	\$	<u>33,285</u>	<u>12,152</u>	<u>45,437</u>	<u>300,000</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balances - Beginning			<u> </u>		
Fund Balances - Ending			<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, 2005

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

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$	11,903	788,097	800,000	800,000
Revenue In Kind			81,350	81,350	81,350
Total Revenues	\$	<u>11,903</u>	<u>869,447</u>	<u>881,350</u>	<u>881,350</u>
EXPENDITURES					
Current:					
Capital Projects:					
Flood and Drainage Facilities	\$		775,000	775,000	775,000
General Administration		11,903	13,097	25,000	25,000
Expenditures In Kind			81,350	81,350	81,350
Total Expenditures	\$	<u>11,903</u>	<u>869,447</u>	<u>881,350</u>	<u>881,350</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	<u> </u>		<u> </u>	<u> </u>
Fund Balances - Beginning			<u> </u>		
Fund Balances - Ending			\$ <u> </u>		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 722205
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

Grant #722205
Grant Period 4/28/04 - 4/27/06

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$				500,000
Revenue In Kind		<u>3,492</u>	<u>6,486</u>	<u>9,978</u>	<u>10,000</u>
Total Revenues	\$	<u>3,492</u>	<u>6,486</u>	<u>9,978</u>	<u>510,000</u>
EXPENDITURES					
Current:					
Capital Projects:					
Sewer Facilities	\$				500,000
Expenditures In Kind		<u>3,492</u>	<u>6,486</u>	<u>9,978</u>	<u>10,000</u>
Total Expenditures	\$	<u>3,492</u>	<u>6,486</u>	<u>9,978</u>	<u>510,000</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 724195
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

Grant #724195
Grant Period 5/17/05 - 5/16/07

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$		4,601	4,601	500,000
Total Revenues	\$		<u>4,601</u>	<u>4,601</u>	<u>500,000</u>
EXPENDITURES					
Current:					
Capital Projects:					
Rehabilitation of Private Properties (Water Service)	\$				81,145
Rehabilitation of Private Properties (Sewer Service)					98,634
Water Facilities					195,221
Engineering and Architectural Services					75,000
General Administration			4,601	4,601	50,000
Total Expenditures	\$		<u>4,601</u>	<u>4,601</u>	<u>500,000</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 725891
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

Grant #725891
Grant Period 6/22/05 - 6/21/07

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$		2,724	2,724	800,000
Revenue In Kind					80,369
Total Revenues	\$		<u>2,724</u>	<u>2,724</u>	<u>880,369</u>
EXPENDITURES					
Current:					
Capital Projects:					
Neighborhood Facilities/ Community Centers	\$				355,940
Flood & Drainage Facilities					289,400
Engineering and Architectural Services					104,650
Expenditures In Kind					80,369
General Administration			2,724	2,724	50,010
Total Expenditures	\$		<u>2,724</u>	<u>2,724</u>	<u>880,369</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Webb County, Texas
La Presa Colonia Project
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
From Inception and for the Year Ended September 30, 2005

	2005			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	3,000	30,500	106,250
Total Expenditures	\$ 27,500	3,000	30,500	106,250
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 78,750	(3,000)	75,750	
Fund Balances - Beginning		78,750		
Fund Balances - Ending		\$ 75,750		

Webb County, Texas
Texas Water Development Board - Contract G11900
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

	TWDB Contract # G11900 Grant Period 7/14/99-3/31/07			
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 2,882,539	2,557,045	5,439,584	5,882,145
Total Revenues	\$ 2,882,539	2,557,045	5,439,584	5,882,145
 EXPENDITURES				
Capital Project:				
Professional Services	\$ 396,076	300,273	696,349	845,771
Other	1,513	19,046	20,559	288,555
Capital Outlay	2,484,950	2,237,726	4,722,676	4,747,819
Total Expenditures	\$ 2,882,539	2,557,045	5,439,584	5,882,145
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas
Texas Department of Transportation - Rio Bravo Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

Grant #3BCF5013
 Grant Period 1/10/03 - 7/10/06

		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	\$	227,089	1,259,044	1,486,133	2,304,250
Total Revenues	\$	227,089	1,259,044	1,486,133	2,304,250
 EXPENDITURES					
Current:					
Capital Projects:					
Construction	\$		1,092,745	1,092,745	1,847,175
Street & Drainage Improvements					
Engineering and Architectural					
Services		227,089	115,629	342,718	350,075
General Administration			50,670	50,670	107,000
Total Expenditures	\$	227,089	1,259,044	1,486,133	2,304,250
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending	\$				

Webb County, Texas
Texas Department of Transportation - El Cenizo Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

Grant #3BCF5012
Grant Period 1/10/03 - 7/10/06

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$		774,382	774,382	2,317,278
Total Revenues	\$		<u>774,382</u>	<u>774,382</u>	<u>2,317,278</u>
EXPENDITURES					
Current:					
Capital Projects:					
Construction	\$				
Street & Drainage Improvements			683,657	683,657	2,101,314
Engineering and Architectural					
Services			90,125	90,125	108,964
General Administration			600	600	107,000
Total Expenditures	\$		<u>774,382</u>	<u>774,382</u>	<u>2,317,278</u>
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			<u>\$</u>		

Webb County, Texas
TXDOT - Bruni, Mirando, Los Corralitos Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

Grant #3BCF5014
 Grant Period 1/10/03 - 3/15/07

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$		67,380	67,380	1,096,193
Total Revenues	\$		67,380	67,380	1,096,193
EXPENDITURES					
Current:					
Capital Projects:					
Construction	\$				
Street & Drainage Improvements					576,473
Engineering and Architectural Services			67,380	67,380	449,450
General Administration					70,270
Total Expenditures	\$		67,380	67,380	1,096,193
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending	\$				

Webb County, Texas
Texas Water Development Board-Contract G11800/G17100
Rio Bravo-El Cenizo Water & Wastewater Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2005

	Grant # G11800/G17100			
	Grant Period 7/14/99 - 03/31/07			
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 7,338,623	6,852,701	14,191,324	16,645,082
Interest	11,626	42,478	54,104	
Total Revenues	\$ 7,350,249	6,895,179	14,245,428	16,645,082
EXPENDITURES				
Capital Projects:				
Professional Services	\$ 1,341,659	220,866	1,562,525	1,836,285
Other Expenses	2,366,931	148,698	2,515,629	3,051,164
Capital Outlay	3,641,659	6,524,780	10,166,439	11,757,633
Total Expenditures	\$ 7,350,249	6,894,344	14,244,593	16,645,082
Excess (Deficiency) Of Revenue Over (Under) Expenditures		835	835	
Net Change in Fund Balances	\$	835	835	
Fund Balances - Beginning, Restated		(835)		
Fund Balances - Ending	\$			