

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

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

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

Webb County, Texas  
Combining Statement of Fiduciary Assets and Liabilities  
Agency Funds  
September 30, 2002

	<u>County Clerk Agency</u>	<u>Deferred Compensation Plan</u>	<u>District Attorney Hot Check Processing</u>	<u>District Attorney Pooled Seizures</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 691,357	\$ -	\$ 139,447	\$ 708,406
Receivables:				
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Total receivables	-	-	-	-
Total assets	<u>691,357</u>	<u>-</u>	<u>139,447</u>	<u>708,406</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	323	2,732
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Refunds payable and others	691,357	-	139,124	705,674
Total liabilities	<u>691,357</u>	<u>-</u>	<u>139,447</u>	<u>708,406</u>
<b>NET ASSETS</b>				
Held in trust for benefits and other purposes				

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

**Webb County, Texas**  
**Combining Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**September 30, 2002**

<u>District Clerk Agency</u>	<u>Sheriff Inmate Trust</u>	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Agency Funds</u>
\$ 7,176,738	\$ 33,310	\$ 561,657	\$ 2,503,416	\$ 11,814,331
-	-	-	-	-
-	-	-	-	-
<u>7,176,738</u>	<u>33,310</u>	<u>561,657</u>	<u>2,503,416</u>	<u>11,814,331</u>
302	14,429	5,000	28,197	50,983
-	-	-	-	-
-	-	-	2,475,219	2,475,219
<u>7,176,436</u>	<u>18,881</u>	<u>556,657</u>	<u>-</u>	<u>9,288,129</u>
<u>7,176,738</u>	<u>33,310</u>	<u>561,657</u>	<u>2,503,416</u>	<u>11,814,331</u>

**Webb County, Texas  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
for Year Ended September 30, 2002**

	Balance October 1, 2001	Additions	Deductions	Balance September 30, 2002
<b>District Clerk Fund</b>				
ASSETS				
Cash And Cash Equivalents	\$ 6,797,415	64,486,023	64,106,701	7,176,737
Due From Other Funds	1,465		1,465	
<b>Total Assets</b>	<b>\$ 6,798,880</b>	<b>64,486,023</b>	<b>64,108,166</b>	<b>7,176,737</b>
LIABILITIES:				
Funds Held In Trust	\$ 6,797,774	63,916,197	63,537,536	7,176,435
Accounts Payable		302		302
Due To Other Funds	1,106	838	1,944	
<b>Total Liabilities</b>	<b>\$ 6,798,880</b>	<b>63,917,337</b>	<b>63,539,480</b>	<b>7,176,737</b>
<b>County Clerk Fund</b>				
ASSETS				
Cash And Cash Equivalents	\$ 515,216	4,876,003	4,699,862	691,357
<b>Total Assets</b>	<b>\$ 515,216</b>	<b>4,876,003</b>	<b>4,699,862</b>	<b>691,357</b>
LIABILITIES:				
Funds Held In Trust	\$ 469,911	4,830,698	4,609,252	691,357
Due To Other Funds	45,305	45,305	90,610	
<b>Total Liabilities</b>	<b>\$ 515,216</b>	<b>4,876,003</b>	<b>4,699,862</b>	<b>691,357</b>
<b>Tax Assessor-Collector Fund</b>				
ASSETS				
Cash And Cash Equivalents	\$ 2,166,837	41,367,154	41,030,574	2,503,416
Due From Other Funds	95,963	27,007	122,970	
<b>Total Assets</b>	<b>\$ 2,262,800</b>	<b>41,394,161</b>	<b>41,030,574</b>	<b>2,503,416</b>
LIABILITIES:				
Due To Other Governmental Units	\$ 2,242,414	40,115,082	39,882,276	2,475,220
Accounts Payable		28,196		28,196
Due To Other Funds	20,386	28,196	48,582	
<b>Total Liabilities</b>	<b>\$ 2,262,800</b>	<b>40,171,474</b>	<b>39,930,858</b>	<b>2,503,416</b>
<b>D. A. Hot Check Processing</b>				
ASSETS				
Cash And Cash Equivalents	\$ 125,709	542,774	529,036	139,447
<b>Total Assets</b>	<b>\$ 125,709</b>	<b>542,774</b>	<b>529,036</b>	<b>139,447</b>
LIABILITIES:				
Funds Held In Trust	\$ 107,574	524,016	492,143	139,447
Due To Other Funds	\$ 18,135	18,135	36,270	
<b>Total Liabilities</b>	<b>\$ 125,709</b>	<b>542,151</b>	<b>528,413</b>	<b>139,447</b>

continued

**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**for Year Ended September 30, 2002**

	Balance October 1, 2001	Additions	Deductions	Balance September 30, 2002
<b>D.A. Pool Forfeiture Fund</b>				
ASSETS				
Cash And Cash Equivalents	\$ 318,058	878,051	487,703	708,406
Due From Other Funds				
Total Assets	\$ 318,058	878,051	487,703	708,406
LIABILITIES:				
Due To Other Governmental Units	\$ 318,058	878,051	490,435	705,674
Accounts Payable		2,732		2,732
Total Liabilities	\$ 318,058	880,783	490,435	708,406
 <b>Sheriff Inmate Trust Fund</b>				
ASSETS				
Cash And Cash Equivalents	\$ 17,979	30,664	15,332	33,311
Due From Other Funds				
Total Assets	\$ 17,979	30,664	15,332	33,311
LIABILITIES:				
Bank Overdraft	\$ 14,427	14,428	14,427	14,428
Funds Held In Trust	3,552	883,944	868,613	18,883
Total Liabilities	\$ 17,979	898,372	883,040	33,311
 <b>Deferred Compensation Plan</b>				
ASSETS				
Investments	\$			
Total Assets	\$			
LIABILITIES:				
Deferred Compensation Due Employees	\$			
Total Liabilities	\$			
 <b>Cash Bonds</b>				
ASSETS				
Cash And Cash Equivalents	\$	561,657		561,657
Due From Other Funds				
Total Assets	\$	561,657		561,657
LIABILITIES:				
Bank Overdraft	\$			
Accounts Payable		5,000		5,000
Cash Bond Payable		556,657		556,657
Due To Other Funds				
Total Liabilities	\$	561,657		561,657

continued

**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**for Year Ended September 30, 2002**

	Balance October 1, 2001	Additions	Deductions	Balance September 30, 2002
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 9,941,214	112,742,326	110,869,208	11,814,331
Due From Other Funds	97,428	27,007	124,435	
<b>Total Assets</b>	<b>\$ 10,038,642</b>	<b>112,769,333</b>	<b>110,993,643</b>	<b>11,814,331</b>
 <b>LIABILITIES:</b>				
Bank Overdraft	\$ 14,427	14,428	14,427	14,428
Accounts Payable		5,000		36,230
Accrued Liabilities		556,657		556,657
Funds Held In Trust	7,378,811	70,154,855	69,507,544	8,026,122
Due To Other Governmental Units	2,560,472	40,993,133	40,372,711	3,180,894
Due To Other Funds	84,932	92,474	177,406	
<b>Total Liabilities</b>	<b>\$ 10,038,642</b>	<b>111,816,547</b>	<b>110,072,088</b>	<b>11,814,331</b>
				concluded