

**NON-MAJOR GOVERNMENTAL FUNDS**  
**Fiduciary Funds**

TRUST FUNDS

The Permanent School Fund Accounts for the monies held for the benefit of various independent school districts in the County. The principal is held intact with all interest and other revenues transferred to the Available School Fund for distribution to the respective school districts in Webb County.

TRUST FUNDS

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

TRUST FUNDS

The County established in January 2003 an Employee Retiree Insurance Fund for health insurance and funded the first year from an internal fund transfer.

AGENCY FUNDS

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

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

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are subsequently awarded to other governmental units for law enforcement activities.

The County Sheriff Inmate Trust Fund accounts for inmates' monies.

The Cash Bond Funds account for monies for individuals released on cash bonds.

The Tax Assessor-Collector Fund accounts for collection and payment of monies for other taxing entities within the County.

Webb County, Texas  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
September 30, 2003

	<u>Permanent School Fund</u>	<u>Available School</u>	<u>Retired Employees Insurance Fund</u>	<u>Agency Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 13,120,445	\$ 343	\$ 14,975	\$ 14,406,647
Receivables:				
Other receivables	26,071	-	31	-
Due from other funds	138,609	394,939	140,967	665,247
Total receivables	<u>164,680</u>	<u>394,939</u>	<u>140,998</u>	<u>665,247</u>
Total assets	<u><u>13,285,125</u></u>	<u><u>395,282</u></u>	<u><u>155,973</u></u>	<u><u>15,071,894</u></u>
<b>LIABILITIES</b>				
Accounts payable	-	256,673	1,375	2,153
Due to other funds	384,091	138,609	62,726	5,302
Due to other governments	-	-	-	2,857,231
Refunds payable and others	-	-	-	12,207,208
Total liabilities	<u>384,091</u>	<u>395,282</u>	<u>64,101</u>	<u>\$ 15,071,894</u>
<b>NET ASSETS</b>				
Held in trust for benefits and other purposes	<u><u>\$ 12,901,034</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 91,873</u></u>	

**Webb County, Texas**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the Year Ended September 30, 2003**

	<u>Permanent School Fund</u>	<u>Available School</u>	<u>Retired Employees Insurance Fund</u>
<b>ADDITIONS</b>			
Investment earnings:			
Interest	\$ 162,421	\$ 19	\$ -
Total net investment earnings	<u>162,421</u>	<u>19</u>	<u>-</u>
Other Additions:			
Grazing lease and royalties	846,996	-	-
Transfers in	-	277,186	150,000
Total other additions	<u>846,996</u>	<u>277,186</u>	<u>150,000</u>
Total additions	<u>1,009,417</u>	<u>277,206</u>	<u>165,175</u>
<b>DEDUCTIONS</b>			
Education	-	277,206	-
Transfers out	<u>277,186</u>	<u>-</u>	<u>-</u>
Total deductions	<u>277,186</u>	<u>277,206</u>	<u>73,303</u>
Change in net assets	732,231	-	91,873
Net assets - beginning	<u>12,168,803</u>	<u>-</u>	<u>-</u>
Net assets - ending	<u>\$ 12,901,034</u>	<u>\$ -</u>	<u>\$ 91,873</u>

Webb County, Texas  
 Combining Statement of Fiduciary Assets and Liabilities  
 Agency Funds  
 September 30, 2003

	<u>District Clerk Agency</u>	<u>County Clerk Agency</u>	<u>Deferred Compensation Plan</u>	<u>District Attorney Hot Check Processing</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 10,127,383	\$ 1,065,643	\$ -	\$ 52,366
Receivables:				
Other receivables	-	-	-	-
Due from other funds	896	-	-	-
Total receivables	896	-	-	-
Total assets	<u>10,128,279</u>	<u>1,065,643</u>	<u>-</u>	<u>52,366</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	-	2,153
Due to other funds	302	-	-	-
Due to other governments	-	-	-	-
Refunds payable and others	10,127,977	1,065,643	-	50,213
Total liabilities	<u>10,128,279</u>	<u>1,065,643</u>	<u>-</u>	<u>52,366</u>

Webb County, Texas  
Combining Statement of Fiduciary Assets and Liabilities  
Agency Funds  
September 30, 2003

	<u>District Attorney Pooled Seizures</u>	<u>Sheriff Inmate Trust</u>	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Agency Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 322,294	\$ 45,227	\$ -	\$ 2,793,734	\$ 14,406,647
Receivables:					
Other receivables	-	-	-	-	-
Due from other funds	-	-	600,854	63,497	665,247
Total receivables	-	-	600,854	63,497	665,247
Total assets	<u>322,294</u>	<u>45,227</u>	<u>600,854</u>	<u>2,857,231</u>	<u>15,071,894</u>
<b>LIABILITIES</b>					
Accounts payable	-	-	-	-	2,153
Due to other funds	-	-	5,000	-	5,302
Due to other governments	-	-	-	2,857,231	2,857,231
Refunds payable and others	322,294	45,227	595,854	-	12,207,208
Total liabilities	<u>322,294</u>	<u>45,227</u>	<u>600,854</u>	<u>2,857,231</u>	<u>15,071,894</u>

**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2003**

	<u>Balance</u> <u>October 1,</u> <u>2002</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30,</u> <u>2003</u>
<b>District Clerk Fund</b>				
ASSETS				
Cash And Cash Equivalents	\$ 7,176,737	15,914,380	12,962,838	10,128,279
Total Assets	<u>\$ 7,176,737</u>	<u>15,914,380</u>	<u>12,962,838</u>	<u>10,128,279</u>
LIABILITIES				
Funds Held In Trust	\$ 7,176,435	15,699,665	12,748,123	10,127,977
Accounts Payable	302		302	
Due To Other Funds		302		302
Total Liabilities	<u>\$ 7,176,737</u>	<u>15,699,967</u>	<u>12,748,425</u>	<u>10,128,279</u>
<b>County Clerk Fund</b>				
ASSETS				
Cash And Cash Equivalents	\$ 691,357	1,038,655	664,369	1,065,643
Total Assets	<u>\$ 691,357</u>	<u>1,038,655</u>	<u>664,369</u>	<u>1,065,643</u>
LIABILITIES				
Funds Held In Trust	\$ 691,357	1,038,655	664,369	1,065,643
Total Liabilities	<u>\$ 691,357</u>	<u>1,038,655</u>	<u>664,369</u>	<u>1,065,643</u>
<b>Deferred Compensation Plan</b>				
ASSETS				
Cash And Cash Equivalents	\$			
Due From Other Funds				
Total Assets	<u>\$</u>	<u></u>	<u></u>	<u></u>
LIABILITIES				
Deferred Compensation Due Employees	\$			
Total Liabilities	<u>\$</u>	<u></u>	<u></u>	<u></u>
<b>D.A. Hot Check Processing</b>				
ASSETS				
Cash And Cash Equivalents	\$ 139,447	434,578	521,659	52,366
Total Assets	<u>\$ 139,447</u>	<u>434,578</u>	<u>521,659</u>	<u>52,366</u>
LIABILITIES				
Funds Held In Trust	\$ 139,124	432,124	521,035	50,213
Accounts Payable	323	1,830		2,153
Total Liabilities	<u>\$ 139,447</u>	<u>433,954</u>	<u>521,035</u>	<u>52,366</u>

**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2003**

	Balance October 1, 2002	Additions	Deductions	Balance September 30, 2003
<b>D.A. Pool Forfeiture Fund</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 708,406	317,972	704,084	322,294
Total Assets	<u>\$ 708,406</u>	<u>317,972</u>	<u>704,084</u>	<u>322,294</u>
<b>LIABILITIES</b>				
Funds Held In Trust	\$ 705,674	320,704	704,084	322,294
Accounts Payable	2,732	2,732	5,464	
Total Liabilities	<u>\$ 708,406</u>	<u>323,436</u>	<u>709,548</u>	<u>322,294</u>
<b>Sheriff Inmate Trust Fund</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 33,311	979,604	967,688	45,227
Total Assets	<u>\$ 33,311</u>	<u>979,604</u>	<u>967,688</u>	<u>45,227</u>
<b>LIABILITIES</b>				
Bank Overdraft	\$ 14,428	5	14,433	
Funds Held In Trust	18,883	992,477	966,133	45,227
Total Liabilities	<u>\$ 33,311</u>	<u>992,482</u>	<u>980,566</u>	<u>45,227</u>
<b>Cash Bonds</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 561,657	120,885	682,542	
Due From Other Funds		600,854		600,854
Total Assets	<u>\$ 561,657</u>	<u>721,739</u>	<u>682,542</u>	<u>600,854</u>
<b>LIABILITIES</b>				
Bank Overdraft	\$ -			
Accounts Payable	5,000	33,500	38,500	
Cash Bond Payable	556,657	125,885	86,688	595,854
Due To Other Funds		5,000		5,000
Total Liabilities	<u>\$ 561,657</u>	<u>164,385</u>	<u>125,188</u>	<u>600,854</u>
<b>Tax Assessor-Collector Fund</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 2,503,416	68,403,862	68,050,171	2,857,107
Due From Other Funds		124		124
Total Assets	<u>\$ 2,503,416</u>	<u>68,403,986</u>	<u>68,050,171</u>	<u>2,857,231</u>
<b>LIABILITIES</b>				
Due To Other Governmental Units	\$ 2,475,220	67,140,561	66,758,550	2,857,231
Accounts Payable	28,196		28,196	
Total Liabilities	<u>\$ 2,503,416</u>	<u>67,140,561</u>	<u>66,786,746</u>	<u>2,857,231</u>

**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2003**

	Balance October 1, 2002	Additions	Deductions	Balance September 30, 2003
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 11,814,331	\$ 87,209,936	\$ 84,553,351	\$ 14,470,916
Due From Other Funds	\$ -	\$ 600,978	\$ -	\$ 600,978
<b>Total Assets</b>	<u>\$ 11,814,331</u>	<u>87,810,914</u>	<u>84,553,351</u>	<u>15,071,894</u>
<b>LIABILITIES</b>				
Bank Overdraft	\$ 14,428	\$ 5	\$ 14,433	\$ -
Accounts Payable	36,553	38,062	72,462	2,153
Accrued Liabilities	556,657	125,885	86,688	595,854
Funds Held In Trust	8,731,473	18,483,625	15,603,744	11,611,354
Due To Other Govt. Units	2,475,220	67,140,561	66,758,550	2,857,231
Due To Other Funds		5,302		5,302
<b>Total Liabilities</b>	<u>\$ 11,814,331</u>	<u>85,793,440</u>	<u>82,535,877</u>	<u>15,071,894</u>