

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2006

| | <u>Investment Trust Funds</u> | | | <u>Employee Retiree</u> |
|---|-------------------------------|-------------------------|---------------------|-------------------------|
| | <u>Permanent School</u> | <u>Available School</u> | <u>Total</u> | <u>Insurance Trust</u> |
| | <u>Fund</u> | | | <u>Fund</u> |
| ASSETS | | | | |
| Cash and investments | \$ 16,935,510 | \$ 207,634 | \$ 17,143,144 | \$ 350,679 |
| Other receivables | - | 15,935,510 | 15,935,510 | 31 |
| Total assets | <u>16,935,510</u> | <u>16,143,144</u> | <u>33,078,654</u> | <u>350,710</u> |
| LIABILITIES | | | | |
| Accounts payable | 15,935,510 | 16,143,144 | 32,078,654 | 170,235 |
| Due to other governments | - | - | - | - |
| Refunds payable and others | - | - | - | - |
| Total liabilities | <u>15,935,510</u> | <u>16,143,144</u> | <u>32,078,654</u> | <u>170,235</u> |
| NET ASSETS | | | | |
| Held in trust for benefits and other purposes | <u>\$ 1,000,000</u> | <u>\$ -</u> | <u>\$ 1,000,000</u> | <u>\$ 180,475</u> |

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2006

| | <u>Investment Trust Funds</u> | | | <u>Employee Retiree</u> |
|-------------------------------|-------------------------------|-------------------------|---------------------|-------------------------|
| | <u>Permanent School</u> | <u>Available School</u> | <u>Total</u> | <u>Insurance Trust</u> |
| | <u>Fund</u> | | | <u>Fund</u> |
| ADDITIONS | | | | |
| Contributions: | | | | |
| Employer | \$ - | \$ - | \$ - | \$ - |
| Plan Members | - | - | - | 53,530 |
| Total contributions | <u>-</u> | <u>-</u> | <u>-</u> | <u>53,530</u> |
| Investment earnings: | | | | |
| Interest | 719,123 | 22,105 | 741,228 | 11,757 |
| Total net investment earnings | <u>719,123</u> | <u>22,105</u> | <u>741,228</u> | <u>11,757</u> |
| Other Additions: | | | | |
| Grazing lease and royalties | 1,933,000 | - | 1,933,000 | - |
| Transfers in | - | 16,121,040 | 16,121,040 | 150,000 |
| Total other additions | <u>1,933,000</u> | <u>16,121,040</u> | <u>18,054,039</u> | <u>150,000</u> |
| Total additions | <u>2,652,123</u> | <u>16,143,144</u> | <u>18,795,267</u> | <u>215,287</u> |
| DEDUCTIONS | | | | |
| Benefits | - | - | - | 17,811 |
| Claims | - | - | - | 115,069 |
| Administrative | - | - | - | 26,277 |
| Education | - | 16,143,144 | 16,143,144 | - |
| Transfers out | 16,121,040 | - | 16,121,040 | - |
| Total deductions | <u>16,121,040</u> | <u>16,143,144</u> | <u>32,264,184</u> | <u>159,157</u> |
| Change in net assets | (13,468,917) | - | (13,468,917) | 56,129 |
| Net assets - beginning | 14,468,917 | - | 14,468,917 | 124,346 |
| Net assets - ending | <u>\$ 1,000,000</u> | <u>\$ -</u> | <u>\$ 1,000,000</u> | <u>\$ 180,475</u> |

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2006

| | <u>District Clerk Agency</u> | <u>County Clerk Agency</u> | <u>District Attorney Hot Check Processing</u> | <u>District Attorney Pooled Seizures</u> |
|----------------------------|------------------------------|----------------------------|---|--|
| ASSETS | | | | |
| Cash and investments | \$ 8,820,443 | \$ 856,338 | \$ 51,264 | \$ 490,933 |
| Other receivables | 594 | - | - | - |
| Total assets | <u>8,821,037</u> | <u>856,338</u> | <u>51,264</u> | <u>490,933</u> |
| LIABILITIES | | | | |
| Accounts payable | - | - | 2,304 | - |
| Due to other governments | - | - | - | - |
| Refunds payable and others | 8,821,037 | 856,338 | 48,960 | 490,933 |
| Total liabilities | <u>8,821,037</u> | <u>856,338</u> | <u>51,264</u> | <u>490,933</u> |

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2006

| | <u>Sheriff Inmate Trust</u> | <u>Cash Bonds Agency</u> | <u>Tax Assessor Collector Agency</u> | <u>Agency Funds</u> |
|----------------------------|-----------------------------|--------------------------|--|---------------------|
| ASSETS | | | | |
| Cash and investments | \$ 68,937 | \$ 123,223 | \$ 3,268,397 | \$ 13,679,535 |
| Other receivables | 84 | 576,007 | 28,880 | 605,565 |
| Total assets | <u>69,021</u> | <u>699,230</u> | <u>3,297,277</u> | <u>14,285,100</u> |
| LIABILITIES | | | | |
| Accounts payable | - | - | 38,550 | 40,854 |
| Due to other governments | - | - | 3,258,727 | 3,258,727 |
| Refunds payable and others | 69,021 | 699,230 | - | 10,985,519 |
| Total liabilities | <u>69,021</u> | <u>699,230</u> | <u>3,297,277</u> | <u>14,285,100</u> |



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Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2006

| | Balance October 1, 2005 | Additions | Deductions | Balance September 30, 2006 |
|----------------------------------|-------------------------------|------------------|------------------|----------------------------------|
| District Clerk Fund | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 7,850,580 | 6,386,930 | 5,417,067 | 8,820,443 |
| Other receivables | 594 | | | 594 |
| Total Assets | \$ 7,851,174 | 6,386,930 | 5,417,067 | 8,821,037 |
| LIABILITIES | | | | |
| Refunds payable and others | \$ 7,851,174 | 5,032,773 | 4,062,911 | 8,821,037 |
| Total Liabilities | \$ 7,851,174 | 5,032,773 | 4,062,911 | 8,821,037 |
| County Clerk Fund | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 1,071,070 | 296,292 | 511,023 | 856,338 |
| Total Assets | \$ 1,071,070 | 296,292 | 511,023 | 856,338 |
| LIABILITIES | | | | |
| Refunds payable and others | \$ 1,071,070 | 288,960 | 503,692 | 856,338 |
| Total Liabilities | \$ 1,071,070 | 288,960 | 503,692 | 856,338 |
| D.A. Hot Check Processing | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 48,020 | 469,275 | 466,030 | 51,264 |
| Total Assets | \$ 48,020 | 469,275 | 466,030 | 51,264 |
| LIABILITIES | | | | |
| Accounts payable | \$ 2,170 | 135 | | 2,304 |
| Refunds payable and others | 45,850 | 469,142 | 466,032 | 48,960 |
| Total Liabilities | \$ 48,020 | 466,032 | 469,142 | 51,264 |
| D.A. Pool Forfeiture Fund | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 769,702 | 1,515,239 | 1,794,008 | 490,933 |
| Other receivables | 54,305 | | 54,305 | |
| Total Assets | \$ 824,007 | 1,515,239 | 1,848,313 | 490,933 |
| LIABILITIES | | | | |
| Refunds payable and others | \$ 824,007 | 1,460,934 | 1,794,008 | 490,933 |
| Total Liabilities | \$ 824,007 | 1,460,934 | 1,794,008 | 490,933 |

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2006

| | Balance October 1, 2005 | Additions | Deductions | Balance September 30, 2006 |
|------------------------------------|-------------------------------|-------------------|-------------------|----------------------------------|
| Sheriff Inmate Trust Fund | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 73,068 | 719,528 | 723,659 | 68,937 |
| Other receivables | 84 | | | 84 |
| Total Assets | \$ 73,152 | 719,528 | 723,659 | 69,021 |
| LIABILITIES | | | | |
| Refunds payable and others | \$ 73,152 | 719,528 | 723,659 | 69,021 |
| Total Liabilities | \$ 73,152 | 719,528 | 723,659 | 69,021 |
| Cash Bonds | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 77,194 | 754,296 | 708,267 | 123,223 |
| Other receivables | 583,756 | | 7,749 | 576,007 |
| Total Assets | \$ 660,950 | 754,296 | 716,016 | 699,230 |
| LIABILITIES | | | | |
| Refunds payable and others | \$ 660,950 | 171,290 | 133,010 | 699,230 |
| Total Liabilities | \$ 660,950 | 171,290 | 133,010 | 699,230 |
| Tax Assessor-Collector Fund | | | | |
| ASSETS | | | | |
| Cash and investments | \$ 3,085,108 | 86,131,686 | 85,948,397 | 3,268,397 |
| Other receivables | 70,344 | | 41,464 | 28,880 |
| Total Assets | \$ 3,155,452 | 86,131,686 | 85,989,861 | 3,297,277 |
| LIABILITIES | | | | |
| Accounts payable | \$ 41,464 | 38,550 | 41,464 | 38,550 |
| Due to other governments | 3,113,988 | 84,410,342 | 84,265,603 | 3,258,727 |
| Total Liabilities | \$ 3,155,452 | 84,448,892 | 84,307,067 | 3,297,277 |
| Total All Agency Funds | | | | |
| ASSETS | | | | |
| Cash and investments | 12,974,742 | 96,273,246 | 95,568,452 | 13,679,535 |
| Other receivables | 709,083 | 765,567 | 1,080,571 | 605,565 |
| Total Assets | \$ 13,683,825 | 97,038,813 | 96,649,023 | 14,285,100 |
| LIABILITIES | | | | |
| Accounts payable | 43,635 | 38,685 | 41,464 | 40,854 |
| Refunds payable and others | 10,526,202 | 8,142,627 | 7,683,312 | 10,985,519 |
| Due to other governments | 3,113,988 | 84,410,342 | 84,265,603 | 3,258,727 |
| Total Liabilities | \$ 13,683,825 | 92,591,654 | 91,990,379 | 14,285,100 |