

**Webb County, Texas**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**September 30, 2008**

	<u>Investment Trust Funds</u>			<u>Employee Retiree</u>
	<u>Permanent School</u>			<u>Insurance Trust</u>
	<u>Fund</u>	<u>Available School</u>	<u>Total</u>	<u>Fund</u>
<b>ASSETS</b>				
Cash and investments	\$ 1,605,980	\$ 366,664	\$ 1,972,644	\$ 460,838
Other receivables	2,064,302	2,858,788	4,923,090	370,065
Total assets	<u>3,670,282</u>	<u>3,225,452</u>	<u>6,895,734</u>	<u>830,903</u>
<b>LIABILITIES</b>				
Accounts payable	2,670,282	3,225,452	5,895,734	17,019
Refunds payable and others	-	-	-	781,788
Total liabilities	<u>2,670,282</u>	<u>3,225,452</u>	<u>5,895,734</u>	<u>798,807</u>
<b>NET ASSETS</b>				
Held in trust for benefits and other purposes	<u>\$ 1,000,000</u>	<u></u>	<u>\$ 1,000,000</u>	<u>\$ 32,096</u>

**Webb County, Texas**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the Year Ended September 30, 2008**

	<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>
<b>ADDITIONS</b>				
Contributions:				
Plan Members	\$ -	\$ -	\$ -	\$ 62,886
Total contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,886</u>
Investment earnings:				
Interest	46,844	12,288	59,132	7,885
Total net investment earnings	<u>46,844</u>	<u>12,288</u>	<u>59,132</u>	<u>7,885</u>
<b>Other Additions:</b>				
Fees and collections				
Grazing lease and royalties	1,432,597	-	1,432,597	-
Transfers in	-	2,883,442	2,883,442	520,065
Total other additions	<u>1,432,597</u>	<u>2,883,442</u>	<u>4,316,039</u>	<u>520,065</u>
Total additions	<u>1,479,441</u>	<u>2,895,730</u>	<u>4,375,171</u>	<u>590,835</u>
<b>DEDUCTIONS</b>				
Benefits	-	-	-	36,819
Claims	-	-	-	499,346
Administrative	-	-	-	22,575
Education	-	3,255,010	3,255,010	-
Transfers out	2,883,442	-	2,883,442	-
Total deductions	<u>2,883,442</u>	<u>3,255,010</u>	<u>6,138,452</u>	<u>558,740</u>
Change in net assets	(1,404,001)	(359,280)	(1,763,281)	32,096
Net assets - beginning	2,404,001	359,280	2,763,281	-
Net assets - ending	<u>\$ 1,000,000</u>	<u>\$ 359,280</u>	<u>\$ 1,000,000</u>	<u>\$ 32,096</u>

Webb County, Texas  
 Combining Statement of Fiduciary Assets and Liabilities  
 Agency Funds  
 September 30, 2008

	<u>District Clerk</u> <u>Agency</u>	<u>County Clerk</u> <u>Agency</u>	<u>District Attorney</u> <u>Hot Check</u>	<u>District Attorney</u> <u>Pooled Seizures</u>	<u>Sheriff Inmate</u> <u>Trust</u>
<b>ASSETS</b>					
Cash and investments	\$ 10,544,314	\$ 1,914,973	\$ 60,157	\$ 493,926	\$ 75,312
Other receivables	594	-	-	-	84
Total assets	<u>10,544,908</u>	<u>1,914,973</u>	<u>60,157</u>	<u>493,926</u>	<u>75,396</u>
<b>LIABILITIES</b>					
Accounts payable	1,395	-	2,450	-	-
Due to other governments	-	-	-	-	-
Refunds payable and others	10,543,513	1,914,973	57,707	493,926	75,396
Total liabilities	<u>10,544,908</u>	<u>1,914,973</u>	<u>60,157</u>	<u>493,926</u>	<u>75,396</u>

**Webb County, Texas**  
**Combining Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**September 30, 2008**

	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Unclaimed Money Fund</u>	<u>Agency Funds</u>
<b>ASSETS</b>				
Cash and investments	\$ 181,875	\$ 3,383,445	\$ -	\$ 16,654,002
Other receivables	537,499	89,908	4,896	632,981
Total assets	<u>719,374</u>	<u>3,473,353</u>	<u>4,896</u>	<u>17,286,983</u>
<b>LIABILITIES</b>				
Accounts payable	-	5,498	-	9,343
Due to other governments	-	3,467,855	-	3,467,855
Refunds payable and others	719,374	-	4,896	13,809,785
Total liabilities	<u>719,374</u>	<u>3,473,353</u>	<u>4,896</u>	<u>17,286,983</u>



This page is intentionally left blank.

**Webb County, Texas  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
All Agency Funds  
For Year Ended September 30, 2008**

	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
<b>District Clerk Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 9,777,980	15,500,350	14,734,016	10,544,314
Other receivables	594			594
<b>Total Assets</b>	<b>\$ 9,778,574</b>	<b>15,500,350</b>	<b>14,734,016</b>	<b>10,544,908</b>
<b>LIABILITIES</b>				
Accounts Payable		1,395		1,395
Refunds payable and others	\$ 9,778,574	9,325,553	8,560,615	10,543,513
<b>Total Liabilities</b>	<b>\$ 9,778,574</b>	<b>9,326,948</b>	<b>8,560,615</b>	<b>10,544,908</b>
<b>County Clerk Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 475,547	3,277,261	1,837,835	1,914,973
<b>Total Assets</b>	<b>\$ 475,547</b>	<b>3,277,261</b>	<b>1,837,835</b>	<b>1,914,973</b>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 475,547	3,277,261	1,837,835	1,914,973
<b>Total Liabilities</b>	<b>\$ 475,547</b>	<b>3,277,261</b>	<b>1,837,835</b>	<b>1,914,973</b>
<b>D.A. Hot Check Processing</b>				
<b>ASSETS</b>				
Cash and investments	\$ 56,778	338,524	335,144	60,157
<b>Total Assets</b>	<b>\$ 56,778</b>	<b>338,524</b>	<b>335,144</b>	<b>60,157</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,334	117		2,450
Refunds payable and others	54,444	338,408	335,145	57,707
<b>Total Liabilities</b>	<b>\$ 56,778</b>	<b>335,145</b>	<b>338,408</b>	<b>60,157</b>
<b>D.A. Pool Forfeiture Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 2,592,365	406,153	2,504,593	493,926
<b>Total Assets</b>	<b>\$ 2,592,365</b>	<b>406,153</b>	<b>2,504,593</b>	<b>493,926</b>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 2,592,365	406,153	2,504,593	493,926
<b>Total Liabilities</b>	<b>\$ 2,592,365</b>	<b>406,153</b>	<b>2,504,593</b>	<b>493,926</b>

**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2008**

	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
<b>Sheriff Inmate Trust Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 65,443	880,304	870,434	75,312
Other receivables	84			84
<b>Total Assets</b>	<b>\$ 65,527</b>	<b>880,304</b>	<b>870,434</b>	<b>75,396</b>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 65,527	880,147	870,277	75,396
<b>Total Liabilities</b>	<b>\$ 65,527</b>	<b>880,147</b>	<b>870,277</b>	<b>75,396</b>
<b>Cash Bonds</b>				
<b>ASSETS</b>				
Cash and investments	\$ 162,897	125,426	106,448	181,875
Other receivables	574,007		36,508	537,499
<b>Total Assets</b>	<b>\$ 736,904</b>	<b>125,426</b>	<b>142,956</b>	<b>719,374</b>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 736,904	234,950	252,479	719,374
<b>Total Liabilities</b>	<b>\$ 736,904</b>	<b>234,950</b>	<b>252,479</b>	<b>719,374</b>
<b>Tax Assessor-Collector Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 3,593,709	113,572,750	113,783,012	3,383,445
Other receivables	95,051		5,143	89,908
<b>Total Assets</b>	<b>\$ 3,688,760</b>	<b>113,572,750</b>	<b>113,788,155</b>	<b>3,473,353</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 25,417		19,919	5,498
Due to other governments	3,663,343	111,959,194	112,154,682	3,467,855
<b>Total Liabilities</b>	<b>\$ 3,688,760</b>	<b>111,959,194</b>	<b>112,174,601</b>	<b>3,473,353</b>
<b>Unclaimed Money Fund</b>				
<b>ASSETS</b>				
Other receivables	\$ 4,710	186		4,896
<b>Total Assets</b>	<b>\$ 4,710</b>	<b>186</b>		<b>4,896</b>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 4,710	186		4,896
<b>Total Liabilities</b>	<b>\$ 4,710</b>	<b>186</b>		<b>4,896</b>
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Cash and investments	\$ 16,724,719	134,100,768	134,171,483	16,654,002
Other receivables	674,446	186	41,651	632,981
<b>Total Assets</b>	<b>\$ 17,399,165</b>	<b>134,100,954</b>	<b>134,213,134</b>	<b>17,286,983</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 27,751	117	19,919	9,343
Refunds payable and others	13,708,071	14,462,658	14,360,944	13,809,785
Due to other governments	3,663,343	111,959,194	112,154,682	3,467,855
<b>Total Liabilities</b>	<b>\$ 17,399,165</b>	<b>126,421,968</b>	<b>126,535,545</b>	<b>17,286,983</b>