

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2009

	<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>
ASSETS				
Cash and investments	\$ 332,255	\$ 1,532,437	\$ 1,864,692	\$ 1,184,198
Other receivables	1,391,824	724,079	2,115,903	133,784
Total assets	<u>1,724,079</u>	<u>2,256,516</u>	<u>3,980,595</u>	<u>1,317,982</u>
LIABILITIES				
Accounts payable	724,079	2,256,516	2,980,595	95,999
Refunds payable and others	-	-	-	1,221,983
Total liabilities	<u>724,079</u>	<u>2,256,516</u>	<u>2,980,595</u>	<u>1,317,982</u>
NET ASSETS				
Held in trust for benefits and other purposes	<u>\$ 1,000,000</u>	<u></u>	<u>\$ 1,000,000</u>	<u>\$</u>

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2009

	<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:				
Plan Members	\$ -	\$ -	\$ -	\$ 76,095
Total contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,095</u>
Investment earnings:				
Interest	9,090	4,037	13,127	4,545
Total net investment earnings	<u>9,090</u>	<u>4,037</u>	<u>13,127</u>	<u>4,545</u>
Other Additions:				
Fees and collections				
Grazing lease and royalties	902,990	-	902,990	-
Transfers in	-	882,187	882,187	567,750
Total other additions	<u>902,990</u>	<u>882,187</u>	<u>1,785,177</u>	<u>567,750</u>
Total additions	<u>912,080</u>	<u>886,224</u>	<u>1,798,304</u>	<u>648,390</u>
DEDUCTIONS				
Benefits	-	-	-	48,606
Claims	-	-	-	610,788
Administrative	-	-	-	21,092
Education	29,893	886,224	916,117	-
Transfers out	882,187	-	882,187	-
Total deductions	<u>912,080</u>	<u>886,224</u>	<u>1,798,304</u>	<u>680,486</u>
Change in net assets	-	-	-	(32,096)
Net assets - beginning	1,000,000	-	1,000,000	32,096
Net assets - ending	<u>\$ 1,000,000</u>	<u>-</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>

Webb County, Texas
 Combining Statement of Fiduciary Assets and Liabilities
 Agency Funds
 September 30, 2009

	<u>District Clerk Agency</u>	<u>County Clerk Agency</u>	<u>District Attorney Hot Check</u>	<u>District Attorney Pooled Seizures</u>	<u>Sheriff Inmate Trust</u>
ASSETS					
Cash and investments	\$ 8,203,587	\$ 1,940,614	\$ 60,429	\$ 753,408	\$ 74,545
Other receivables	593	-	-	-	6,600
Total assets	<u>8,204,180</u>	<u>1,940,614</u>	<u>60,429</u>	<u>753,408</u>	<u>81,145</u>
LIABILITIES					
Accounts payable	-	-	2,454	-	-
Due to other governments	-	-	-	-	-
Refunds payable and others	8,204,180	1,940,614	57,975	753,408	81,145
Total liabilities	<u>8,204,180</u>	<u>1,940,614</u>	<u>60,429</u>	<u>753,408</u>	<u>81,145</u>

Webb County, Texas
 Combining Statement of Fiduciary Assets and Liabilities
 Agency Funds
 September 30, 2009

	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Unclaimed Money Fund</u>	<u>Agency Funds</u>
ASSETS				
Cash and investments	\$ 295,284	\$ 2,937,669	\$ -	\$ 14,265,536
Other receivables	536,999	-	5,088	549,280
Total assets	<u>832,283</u>	<u>2,937,669</u>	<u>5,088</u>	<u>14,814,816</u>
LIABILITIES				
Accounts payable	-	1,511	-	3,965
Due to other governments	-	2,936,158	-	2,936,158
Refunds payable and others	832,283	-	5,088	11,874,693
Total liabilities	<u>832,283</u>	<u>2,937,669</u>	<u>5,088</u>	<u>14,814,816</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, 2009**

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
District Clerk Fund				
ASSETS				
Cash and investments	\$ 10,544,314	12,765,634	15,106,361	8,203,587
Other receivables	593			593
Total Assets	\$ 10,544,907	12,765,634	15,106,361	8,204,180
LIABILITIES				
Accounts Payable	1,395	1,480	2,875	
Refunds payable and others	\$ 10,543,512	9,477,460	11,816,792	8,204,180
Total Liabilities	\$ 10,544,907	9,478,940	11,819,667	8,204,180
County Clerk Fund				
ASSETS				
Cash and investments	\$ 1,914,973	266,501	240,860	1,940,614
Total Assets	\$ 1,914,973	266,501	240,860	1,940,614
LIABILITIES				
Refunds payable and others	\$ 1,914,973	266,313	240,673	1,940,614
Total Liabilities	\$ 1,914,973	266,313	240,673	1,940,614
D.A. Hot Check Processing				
ASSETS				
Cash and investments	\$ 60,157	477,376	477,102	60,429
Total Assets	\$ 60,157	477,376	477,102	60,429
LIABILITIES				
Accounts payable	\$ 2,450	4		2,454
Refunds payable and others	57,707	477,208	476,939	57,975
Total Liabilities	\$ 60,157	477,212	477,208	60,429
D.A. Pool Forfeiture Fund				
ASSETS				
Cash and investments	\$ 493,926	1,400,552	1,141,070	753,408
Total Assets	\$ 493,926	1,400,552	1,141,070	753,408
LIABILITIES				
Refunds payable and others	\$ 493,926	1,400,552	1,141,070	753,408
Total Liabilities	\$ 493,926	1,400,552	1,141,070	753,408

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2009

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
Sheriff Inmate Trust Fund				
ASSETS				
Cash and investments	\$ 75,312	868,600	869,367	74,545
Other receivables	84	6,518	2	6,600
Total Assets	\$ 75,396	875,118	869,369	81,145
LIABILITIES				
Refunds payable and others	\$ 75,396	875,115	869,366	81,145
Total Liabilities	\$ 75,396	875,115	869,366	81,145
Cash Bonds				
ASSETS				
Cash and investments	\$ 181,875	152,934	39,525	295,284
Other receivables	537,499		500	536,999
Total Assets	\$ 719,374	152,934	40,025	832,283
LIABILITIES				
Refunds payable and others	\$ 719,374	152,934	40,025	832,283
Total Liabilities	\$ 719,374	152,934	40,025	832,283
Tax Assessor-Collector Fund				
ASSETS				
Cash and investments	\$ 3,383,445	92,947,428	93,393,203	2,937,669
Other receivables	89,908		89,908	-
Total Assets	\$ 3,473,353	92,947,428	93,483,111	2,937,669
LIABILITIES				
Accounts payable	\$ 5,498		3,987	1,511
Due to other governments	3,467,855	92,201,622	92,733,319	2,936,158
Total Liabilities	\$ 3,473,353	92,201,622	92,737,307	2,937,669
Unclaimed Money Fund				
ASSETS				
Other receivables	\$ 4,896	192		5,088
Total Assets	\$ 4,896	192		5,088
LIABILITIES				
Refunds payable and others	\$ 4,896	192		5,088
Total Liabilities	\$ 4,896	192		5,088
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 16,654,002	108,879,024	111,267,488	14,265,536
Other receivables	632,980	6,710	90,410	549,280
Total Assets	\$ 17,286,982	108,885,734	111,357,898	14,814,816
LIABILITIES				
Accounts payable	\$ 9,343	1,484	6,862	3,965
Refunds payable and others	13,809,784	12,649,775	14,584,865	11,874,693
Due to other governments	3,467,855	92,201,622	92,733,319	2,936,158
Total Liabilities	\$ 17,286,982	104,852,881	107,325,047	14,814,816