

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30, 2010

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
ASSETS				
Cash and investments	6,333,416	8,598,716	922,002	15,854,134
Taxes receivable, net	170,649	-	1,275,882	1,446,531
Due from other funds	6,380,500	1,036,782	1,575,334	8,992,616
Receivable from other governments	3,938,739	536,927	-	4,475,666
Other receivables	87,903	-	893	88,796
Inventories	15,261	-	-	15,261
Other assets	11,775	-	5,248	17,023
Total assets	<u>16,938,243</u>	<u>10,172,425</u>	<u>3,779,359</u>	<u>30,890,027</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,207,484	520,049	-	2,727,533
Due to other funds	6,253,493	2,585,951	717,793	9,557,237
Payable to other governments	3,260	-	-	3,260
Deferred revenue	480,201	1	1,193,521	1,673,723
Other accrued expenditures	1,275,542	1,063	-	1,276,605
Other payables	282,067	115,380	-	397,447
Total liabilities	<u>10,502,047</u>	<u>3,222,444</u>	<u>1,911,314</u>	<u>15,635,805</u>
 Fund balances:				
Reserved for:				
Inventories	15,261	-	-	15,261
Debt service	-	-	985,670	985,670
Capital projects	-	12,062,252	-	12,062,252
Special revenues	5,898,986	-	-	5,898,986
Unreserved, reported in:				
Debt service	-	-	882,375	882,375
Capital projects	-	(5,112,271)	-	(5,112,271)
Special revenues	521,949	-	-	521,949
Total fund balances	<u>6,436,196</u>	<u>6,949,981</u>	<u>1,868,045</u>	<u>15,254,222</u>
Total liabilities and fund balances	<u>\$ 16,938,243</u>	<u>\$ 10,172,425</u>	<u>\$ 3,779,359</u>	<u>\$ 30,890,027</u>

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2010

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
REVENUES				
Property Taxes	\$ 1,098,333	\$ -	\$ 7,637,109	\$ 8,735,442
Sales and miscellaneous taxes	414,277	-	-	414,277
Fees and fines	5,686,221	-	-	5,686,221
Intergovernmental	26,484,483	2,601,058	-	29,085,541
Charges for services	3,740,487	-	-	3,740,487
Investment earnings	8,685	22,223	12,956	43,864
Miscellaneous	1,289,051	-	-	1,289,051
Grant matching	3,501,260	183,950	-	3,685,210
Total revenues	<u>42,222,797</u>	<u>2,807,231</u>	<u>7,650,065</u>	<u>52,680,093</u>
EXPENDITURES				
Current:				
General government	886,844	96,444	-	983,288
Public safety	4,436,638	169,194	-	4,605,832
Justice system	4,205,814	4,243	-	4,210,057
Health and human services	17,262,574	162	-	17,262,736
Infrastructure and environmental services	6,438,565	220,740	-	6,659,305
Corrections and rehabilitation	2,947,559	21,080	-	2,968,639
Community and economic development	2,061,745	-	-	2,061,745
Debt Service				
Principal	50,000	-	4,940,210	4,990,210
Interest and other charges	-	-	2,824,413	2,824,413
Capital outlay	<u>3,523,596</u>	<u>6,288,508</u>	<u>-</u>	<u>9,812,104</u>
Total Expenditures	<u>41,813,335</u>	<u>6,800,371</u>	<u>7,764,623</u>	<u>56,378,329</u>
Excess (deficiency) of revenues over expenditures	<u>409,462</u>	<u>(3,993,140)</u>	<u>(114,558)</u>	<u>(3,698,236)</u>
OTHER FINANCING SOURCES (USES)				
Capital leases issued	329,067	-	-	329,067
Transfers in	338,129	3,482,236	996,933	4,817,298
Transfers out	<u>(560,129)</u>	<u>(4,601,367)</u>	<u>-</u>	<u>(5,161,496)</u>
Proceeds from sale of equipment	5,420	-	-	5,420
Total other financing sources and (uses)	<u>112,487</u>	<u>(1,119,131)</u>	<u>996,933</u>	<u>(9,711)</u>
Net change in fund balances	521,949	(5,112,271)	882,375	(3,707,947)
Fund balances - beginning, Restated	5,914,247	12,062,252	985,670	18,962,169
Fund balances - ending	<u>\$ 6,436,196</u>	<u>\$ 6,949,981</u>	<u>\$ 1,868,045</u>	<u>\$ 15,254,222</u>