

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2010

	Investment Trust Funds		
	<u>Permanent School</u> <u>Fund</u>	<u>Available School</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 157,028	\$ 1,458,378	\$ 1,615,406
Receivables:			
Interest and Dividends	-	-	-
Receivables from sale of investments	-	-	-
Other receivables	1,357,419	442	1,357,861
Due from other funds	-	-	-
Due from other governments	-	-	-
Total receivables	<u>1,357,419</u>	<u>442</u>	<u>1,357,861</u>
Investments:			
U.S. Government obligations	-	-	-
Municipal bonds	-	-	-
Corporate bonds	-	-	-
Corporate stocks	-	-	-
Other investments	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>
Capital Assets			
Construction in Progress	-	-	-
Buildings	-	-	-
Equipment and Furniture	-	-	-
Equipment under capital lease	-	-	-
Less Accumulated depreciation	-	-	-
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>1,514,447</u>	<u>1,458,820</u>	<u>2,973,267</u>
LIABILITIES			
Accounts payable	460,474	1,456,192	1,916,666
Due to other funds	-	-	-
Due to other governments	-	-	-
Refunds payable and others	-	-	-
Other Accrued expenses	-	-	-
Notes Payable	-	-	-
Capital Lease Obligation	-	-	-
Total liabilities	<u>460,474</u>	<u>1,456,192</u>	<u>1,916,666</u>
NET ASSETS			
Held in trust for benefits and other purposes	<u>\$ 1,053,973</u>	<u>\$ 1,056,601</u>	<u>\$ 1,056,601</u>

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2010

	Investment Trust Funds		
	<u>Permanent School</u> <u>Fund</u>	<u>Available School</u>	<u>Total</u>
ADDITIONS			
Contributions:			
Plan Members	\$ -	\$ -	\$ -
Total contributions	<u>-</u>	<u>-</u>	<u>-</u>
Investment earnings:			
Interest	-	13,047	13,047
Total net investment earnings	<u>-</u>	<u>13,047</u>	<u>13,047</u>
Other Additions:			
Fees and collections			
Grazing lease and royalties	542,314	107,455	649,769
Transfers in	-	-	-
Total other additions	<u>542,314</u>	<u>107,455</u>	<u>649,769</u>
Total additions	<u>542,314</u>	<u>120,502</u>	<u>662,816</u>
DEDUCTIONS			
Benefits	-	-	-
Claims	-	-	-
Administrative	-	-	-
Education	488,341	117,874	606,216
Transfers out	-	-	-
Total deductions	<u>488,341</u>	<u>117,874</u>	<u>606,216</u>
Change in net assets	53,973	2,628	56,601
Net assets - beginning	1,000,000	-	1,000,000
Net assets - ending	<u>\$ 1,053,973</u>	<u>-</u>	<u>\$ 1,056,601</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2010

	<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>
ASSETS					
Cash and investments	\$ 8,816,802	\$ 2,054,254	\$ 56,524	\$ 1,798,422	\$ 78,175
Receivables:					
Interest and Dividends					
Receivables from sale of investments					
Other receivables	594	-	1,616	-	9,935
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Total receivables	<u>594</u>	<u>-</u>	<u>1,616</u>	<u>-</u>	<u>9,935</u>
Investments:					
U.S. Government obligations	-	-	-	-	-
Municipal bonds	-	-	-	-	-
Corporate bonds	-	-	-	-	-
Corporate stocks	-	-	-	-	-
Other investments	-	-	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Assets					
Construction in Progress					
Buildings					
Equipment and Furniture					
Equipment under capital lease					
Less Accumulated depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>8,817,396</u>	<u>2,054,254</u>	<u>58,140</u>	<u>1,798,422</u>	<u>88,110</u>
LIABILITIES					
Accounts payable	-	-	2,372	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Refunds payable and others	8,817,396	2,054,254	55,768	1,798,422	88,110
Other Accrued expenses					
Notes Payable					
Capital Lease Obligation					
Total liabilities	<u>8,817,396</u>	<u>2,054,254</u>	<u>58,140</u>	<u>1,798,422</u>	<u>88,110</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2010

	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Unclaimed Money Fund</u>	<u>Agency Funds</u>
ASSETS				
Cash and investments	\$ 286,655	\$ 2,930,486	\$ -	\$ 16,021,318
Receivables:				
Interest and Dividends				
Receivables from sale of investments				
Other receivables	536,999	-	5,088	554,232
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Total receivables	<u>536,999</u>	<u>-</u>	<u>5,088</u>	<u>554,232</u>
Investments:				
U.S. Government obligations	-	-	-	-
Municipal bonds	-	-	-	-
Corporate bonds	-	-	-	-
Corporate stocks	-	-	-	-
Other investments	-	-	-	-
Total Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Assets				
Construction in Progress				
Buildings				
Equipment and Furniture				
Equipment under capital lease				
Less Accumulated depreciation	-	-	-	-
Total capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>823,654</u></u>	<u><u>2,930,486</u></u>	<u><u>5,088</u></u>	<u><u>16,575,550</u></u>
LIABILITIES				
Accounts payable	-	1,707	-	4,079
Due to other funds	-	-	-	-
Due to other governments	-	2,928,779	-	2,928,779
Refunds payable and others	823,654	-	5,088	13,642,692
Other Accrued expenses				
Notes Payable				
Capital Lease Obligation				
Total liabilities	<u><u>823,654</u></u>	<u><u>2,930,486</u></u>	<u><u>5,088</u></u>	<u><u>16,575,550</u></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, 2010**

	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
District Clerk Fund				
ASSETS				
Cash and investments	\$ 8,203,587	14,139,497	13,526,282	8,816,802
Other receivables	593	1		594
Total Assets	\$ 8,204,180	14,139,498	13,526,282	8,817,396
LIABILITIES				
Accounts Payable				
Refunds payable and others	\$ 8,204,180	10,015,006	9,401,790	8,817,396
Total Liabilities	\$ 8,204,180	10,015,006	9,401,790	8,817,396
County Clerk Fund				
ASSETS				
Cash and investments	\$ 1,940,614	14,653,801	14,540,161	2,054,254
Total Assets	\$ 1,940,614	14,653,801	14,540,161	2,054,254
LIABILITIES				
Refunds payable and others	\$ 1,940,614	14,644,549	14,530,909	2,054,254
Total Liabilities	\$ 1,940,614	14,644,549	14,530,909	2,054,254
D.A. Hot Check Processing				
ASSETS				
Cash and investments	\$ 60,429	453,912	457,817	56,524
Other receivables		1,616		1,616
Total Assets	\$ 60,429	455,528	457,817	58,140
LIABILITIES				
Accounts payable	\$ 2,454	18	100	2,372
Refunds payable and others	57,975	455,511	457,718	55,768
Total Liabilities	\$ 60,429	457,718	455,511	58,140
D.A. Pool Forfeiture Fund				
ASSETS				
Cash and investments	\$ 753,408	2,262,750	1,217,736	1,798,422
Total Assets	\$ 753,408	2,262,750	1,217,736	1,798,422
LIABILITIES				
Refunds payable and others	\$ 753,408	2,262,750	1,217,736	1,798,422
Total Liabilities	\$ 753,408	2,262,750	1,217,736	1,798,422

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2010

	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
Sheriff Inmate Trust Fund				
ASSETS				
Cash and investments	\$ 74,545	977,520	973,890	78,175
Other receivables	6,600	3,335		9,935
Total Assets	\$ 81,145	980,855	973,890	88,110
LIABILITIES				
Refunds payable and others	\$ 81,145	980,853	973,888	88,110
Total Liabilities	\$ 81,145	980,853	973,888	88,110
Cash Bonds				
ASSETS				
Cash and investments	\$ 295,284	137,800	146,429	286,655
Other receivables	536,999			536,999
Total Assets	\$ 832,283	137,800	146,429	823,654
LIABILITIES				
Refunds payable and others	\$ 832,283	137,800	146,429	823,654
Total Liabilities	\$ 832,283	137,800	146,429	823,654
Tax Assessor-Collector Fund				
ASSETS				
Cash and investments	\$ 2,937,669	57,260,380	57,267,562	2,930,486
Total Assets	\$ 2,937,669	57,260,380	57,267,562	2,930,486
LIABILITIES				
Accounts payable	\$ 1,511	196		1,707
Due to other governments	2,936,158	56,884,927	56,892,306	2,928,779
Total Liabilities	\$ 2,937,669	56,885,123	56,892,306	2,930,486
Unclaimed Money Fund				
ASSETS				
Other receivables	\$ 5,088			5,088
Total Assets	\$ 5,088			5,088
LIABILITIES				
Refunds payable and others	\$ 5,088			5,088
Total Liabilities	\$ 5,088			5,088
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 14,265,536	89,885,660	88,129,877	16,021,318
Other receivables	549,280	4,952	-	554,232
Total Assets	\$ 14,814,816	89,890,612	88,129,877	16,575,550
LIABILITIES				
Accounts payable	\$ 3,965	214	100	4,079
Refunds payable and others	11,874,693	28,496,469	26,728,470	13,642,692
Due to other governments	2,936,158	56,884,927	56,892,306	2,928,779
Total Liabilities	\$ 14,814,816	85,381,610	83,620,876	16,575,550