

NON-MAJOR GOVERNMENTAL FUNDS
Fiduciary Funds

TRUST FUNDS

The Permanent School Fund accounts for the monies held for the benefit of various independent school districts in the County. The principal is held intact with all interest and other revenues transferred to the Available School Fund for distribution to the respective school districts in Webb County.

TRUST FUNDS

The Available School Fund accounts for revenues earned by the Permanent School private-purpose trust fund. Revenues are distributed annually to independent school districts in the County.

TRUST FUNDS

The County established in January 2003 an Employee Retiree Insurance Fund for health insurance and funded the first year from an internal fund transfer.

AGENCY FUNDS

The District Clerk Fund account for monies held in trust for these elected officials.

The County Clerk Fund account for monies held in trust for these elected officials.

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are subsequently awarded to other governmental units for law enforcement activities.

The County Sheriff Inmate Trust Fund accounts for inmates' monies.

The Cash Bond Funds account for monies for individuals released on cash bonds.

The Tax Assessor-Collector Fund accounts for collection and payment of monies for other taxing entities within the County.

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2005

	<u>Permanent School Fund</u>	<u>Available School</u>	<u>Retired Employees Insurance Fund</u>	<u>Total</u>
ASSETS				
Cash and investments	\$ 14,553,163	\$ 406,249	\$ 173,614	\$ 15,133,026
Other receivables	1,500	84,246	31	85,777
Total assets	<u>14,554,663</u>	<u>490,495</u>	<u>173,645</u>	<u>15,218,803</u>
LIABILITIES				
Accounts payable	84,246	490,495	49,300	624,041
Refunds payable and others	1,500	-	-	1,500
Total liabilities	<u>85,746</u>	<u>490,495</u>	<u>49,300</u>	<u>625,541</u>
NET ASSETS				
Held in trust for benefits and other purposes	<u>\$ 14,468,917</u>	<u>\$ -</u>	<u>\$ 124,345</u>	<u>14,593,262</u>

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2005

	<u>Permanent School Fund</u>	<u>Available School</u>	<u>Retired Employees Insurance Fund</u>	<u>Total</u>
ADDITIONS				
Contributions:				
Employer	\$ -	\$ -	\$ -	\$ -
Plan Members	-	-	47,981	47,981
Total contributions	-	-	47,981	47,981
Investment earnings:				
Interest	375,711	4,249	2,616	382,577
Total net investment earnings	375,711	4,249	2,616	382,577
Other Additions:				
Grazing lease and royalties	1,168,917	-	-	1,168,917
Transfers in	-	486,246	150,000	636,246
Total other additions	1,168,917	486,246	150,000	1,805,163
Total additions	1,544,628	490,495	200,597	2,235,720
DEDUCTIONS				
Benefits	-	-	18,614	18,614
Claims	-	-	89,464	89,464
Administrative	-	-	10,047	10,047
Education	-	490,495	-	490,495
Transfers out	486,246	-	-	486,246
Total deductions	486,246	490,495	118,125	1,094,866
Change in net assets	1,058,382	-	82,472	1,140,854
Net assets - beginning	13,410,535	-	41,873	13,452,408
Net assets - ending	\$ 14,468,917	\$ -	\$ 124,345	\$ 14,593,262

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2005

	<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	\$ 7,850,580	\$ 1,071,070	\$ 48,020	\$ 769,702
Other receivables	594	-	-	54,305
Total assets	<u>7,851,174</u>	<u>1,071,070</u>	<u>48,020</u>	<u>824,007</u>
LIABILITIES				
Accounts payable	-	-	2,170	-
Due to other governments	-	-	-	-
Refunds payable and others	7,851,174	1,071,070	45,850	824,007
Total liabilities	<u>7,851,174</u>	<u>1,071,070</u>	<u>48,020</u>	<u>824,007</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2005

	<u>Sheriff Inmate Trust</u>	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Agency Funds</u>
ASSETS				
Cash and investments	\$ 73,068	\$ 77,194	\$ 3,085,108	\$ 12,974,742
Other receivables	84	583,756	70,344	709,083
Total assets	<u>73,152</u>	<u>660,950</u>	<u>3,155,452</u>	<u>13,683,825</u>
LIABILITIES				
Accounts payable	-	-	41,464	43,634
Due to other governments	-	-	3,113,988	3,113,988
Refunds payable and others	73,152	660,950	-	10,526,203
Total liabilities	<u>73,152</u>	<u>660,950</u>	<u>3,155,452</u>	<u>13,683,825</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, 2005

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
District Clerk Fund				
ASSETS				
Cash and investments	\$ 8,040,406	5,373,069	5,562,894	7,850,580
Other receivables	594	77	77	594
Total Assets	\$ 8,041,000	5,373,145	5,562,971	7,851,174
LIABILITIES				
Refunds payable and others	\$ 8,041,000	4,829,774	4,639,948	7,851,174
Total Liabilities	\$ 8,041,000	4,829,774	4,639,948	7,851,174
County Clerk Fund				
ASSETS				
Cash and investments	\$ 823,364	888,748	641,043	1,071,070
Total Assets	\$ 823,364	888,748	641,043	1,071,070
LIABILITIES				
Refunds payable and others	\$ 823,364	641,043	888,748	1,071,070
Total Liabilities	\$ 823,364	641,043	888,748	1,071,070
D.A. Hot Check Processing				
ASSETS				
Cash and investments	\$ 53,791	609,991	615,762	48,020
Total Assets	\$ 53,791	609,991	615,762	48,020
LIABILITIES				
Accounts payable	\$ 2,247	101	24	2,170
Refunds payable and others	51,544	615,661	609,967	45,850
Total Liabilities	\$ 51,544	615,661	609,967	48,020
D.A. Pool Forfeiture Fund				
ASSETS				
Cash and investments	\$ 249,143	900,735	380,177	769,702
Other receivables	5,600	54,305	5,600	54,305
Total Assets	\$ 254,743	955,040	385,777	824,007
LIABILITIES				
Refunds payable and others	\$ 254,743	380,177	949,440	824,007
Total Liabilities	\$ 254,743	380,177	949,440	824,007

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2004

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
Sheriff Inmate Trust Fund				
ASSETS				
Cash and investments	\$ 62,033	636,692	625,658	73,068
Other receivables	84			84
Total Assets	\$ 62,117	636,692	625,658	73,152
LIABILITIES				
Refunds payable and others	\$ 62,117	628,384	639,419	73,152
Total Liabilities	\$ 62,117	628,384	639,419	73,152
Cash Bonds				
ASSETS				
Cash and investments	\$ 32,958	71,806	27,570	77,194
Other receivables	586,907		3,150	583,756
Total Assets	\$ 619,865	71,806	30,720	660,950
LIABILITIES				
Refunds payable and others	\$ 619,865	31,720	72,806	660,950
Total Liabilities	\$ 619,865	31,720	72,806	660,950
Tax Assessor-Collector Fund				
ASSETS				
Cash and investments	\$ 2,847,707	85,481,524	85,244,123	3,085,108
Other receivables	64,847	112,326	106,829	70,344
Total Assets	\$ 2,912,554	85,593,850	85,350,952	3,155,452
LIABILITIES				
Accounts payable	\$ -		41,464	41,464
Due to other governments	2,912,554	83,954,337	84,155,771	3,113,988
Total Liabilities	\$ 2,912,554	83,954,337	84,197,235	3,155,452
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 9,707,524	93,962,565	93,097,226	12,974,742
Other receivables	664,226	166,708	115,656	709,083
Total Assets	\$ 10,371,750	94,129,273	93,212,882	13,683,825
LIABILITIES				
Accounts payable	2,247	101	41,488	43,635
Refunds payable and others	6,837,292	7,095,039	7,727,523	10,526,202
Due to other governments	2,912,554	83,954,337	84,155,771	3,113,988
Total Liabilities	\$ 9,752,093	91,049,477	91,924,782	13,683,825