

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30, 2009

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
ASSETS				
Cash and investments	5,275,692	12,766,985	924,489	18,967,166
Taxes receivable, net	180,049	-	1,272,151	1,452,200
Due from other funds	4,879,313	251,038	-	5,130,351
Receivable from other governments	4,030,188	488,221	-	4,518,409
Other receivables	35,364	-	-	35,364
Inventories	9,590	-	-	9,590
Other assets	4,425	-	6,315	10,740
Total assets	14,414,621	13,506,244	2,202,955	30,123,820
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	1,711,414	261,930	1,000	1,974,344
Due to other funds	4,327,408	456,891	1,000	4,785,299
Payable to other governments	44,128	-	-	44,128
Deferred revenue	1,022,901	50,766	1,215,284	2,288,951
Other accrued expenditures	1,024,495	-	-	1,024,495
Other payables	224,589	674,400	-	898,989
Total liabilities	8,354,935	1,443,987	1,217,284	11,016,206
 Fund balances:				
Reserved for:				
Inventories	9,590	-	-	9,590
Debt service	-	-	856,505	856,505
Capital projects	-	15,825,796	-	15,825,796
Special revenues	7,176,657	-	-	7,176,657
Unreserved, reported in:				
Debt service	-	-	129,166	129,166
Capital projects	-	(3,763,539)	-	(3,763,539)
Special revenues	(1,126,561)	-	-	(1,126,561)
Total fund balances	6,059,686	12,062,257	985,671	19,107,614
Total liabilities and fund balances	\$ 14,414,621	\$ 13,506,244	\$ 2,202,955	\$ 30,123,820

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2009

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
REVENUES				
Property Taxes	\$ 1,101,413	\$ -	\$ 7,646,116	\$ 8,747,529
Sales and miscellaneous taxes	388,876	-	-	388,876
Fees and fines	3,421,180	-	-	3,421,180
Intergovernmental	19,511,023	2,615,577	-	22,126,600
Charges for services	3,980,842	-	-	3,980,842
Investment earnings	34,967	128,051	26,641	189,659
Miscellaneous	1,453,304	11,681	17,512	1,482,497
Grant matching	3,319,921	-	-	3,319,921
Total revenues	<u>33,211,526</u>	<u>2,755,309</u>	<u>7,690,269</u>	<u>43,657,104</u>
EXPENDITURES				
Current:				
General government	1,115,422	330,732	-	1,446,154
Public safety	4,008,342	16,515	-	4,024,857
Justice system	4,035,973	458,063	-	4,494,036
Health and human services	14,060,362	18,868	-	14,079,230
Infrastructure and environmental services	6,293,674	74,983	-	6,368,657
Corrections and rehabilitation	2,741,223	39,656	-	2,780,879
Community and economic development	513,169	9,847	-	523,016
Debt Service				
Principal	-	-	4,903,717	4,903,717
Interest and other charges	-	-	3,010,416	3,010,416
Capital outlay	1,052,551	5,683,911	-	6,736,462
Total Expenditures	<u>33,820,716</u>	<u>6,632,575</u>	<u>7,914,133</u>	<u>48,367,424</u>
Excess (deficiency) of revenues over expenditures	<u>(609,190)</u>	<u>(3,877,266)</u>	<u>(223,864)</u>	<u>(4,710,320)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	190,437	276,547	353,030	820,014
Transfers out	<u>(707,808)</u>	<u>(162,820)</u>	<u>-</u>	<u>(870,628)</u>
Total other financing sources and (uses)	<u>(517,371)</u>	<u>113,727</u>	<u>353,030</u>	<u>(50,614)</u>
Net change in fund balances	(1,126,561)	(3,763,539)	129,166	(4,760,934)
Fund balances - beginning, Restated	7,186,247	15,825,796	856,505	23,868,548
Fund balances - ending	<u>\$ 6,059,686</u>	<u>\$ 12,062,257</u>	<u>\$ 985,671</u>	<u>\$ 19,107,614</u>