

**Webb County, Texas**  
**Statement of Activities**  
**For the Year Ended September 30, 2008**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenue</u> <u>Operating Grants and</u> <u>Contributions</u>
<b>Primary government</b>			
Governmental Activities			
General Government	\$ 18,796,914	\$ 1,908,875	\$ 399,968
Public Safety	15,465,583	3,855,435	2,928,950
Justice System	24,063,994	3,220,321	3,256,265
Health and Human Services	17,247,443	228,244	14,268,930
Infrastructure and Environmental Services	7,977,061	4,803,492	1,208,156
Correction and Rehabilitation	15,682,656	25,795	3,042,011
Community and Economic Development	3,293,474	-	731,216
Interest on Long-term debt	3,317,538	-	-
Total governmental activities	105,844,663	14,042,162	25,835,496
Business-type activities			
Webb County Water Utility	2,296,751	1,498,471	-
Total business-type activities	2,296,751	1,498,471	-
Total primary government	108,141,414	15,540,633	25,835,496

**General revenues:**

Taxes:
Property taxes, levied for general purposes
Property taxes, levied for debt service
Hotel Motel occupancy tax
Sales and miscellaneous tax
Unrestricted investment earnings
Miscellaneous
<i>Special item</i> - (loss) on capitalization of real property and related debt previously reported as conduit debt
Transfers
Total general revenues, special items, and transfers
Change in net assets
Net assets - beginning, restated
Net assets - ending

The accompanying notes are an integral part of these financial statements.

**Net (Expense) Revenue and Changes in Net Assets**

<u>Capital Grants and Contributions</u>	<u>Primary Government</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ -	\$ (16,488,071)		\$ (16,488,071)
-	(8,681,198)		(8,681,198)
-	(17,587,408)		(17,587,408)
-	(2,750,269)		(2,750,269)
2,037,104	71,691		71,691
-	(12,614,850)		(12,614,850)
-	(2,562,258)		(2,562,258)
-	(3,317,538)		(3,317,538)
<u>2,037,104</u>	<u>(63,929,901)</u>		<u>(63,929,901)</u>
-		(798,280)	(798,280)
-		(798,280)	(798,280)
<u>2,037,104</u>	<u>(63,929,901)</u>	<u>(798,280)</u>	<u>(64,728,181)</u>
	45,145,606	-	45,145,606
	6,788,531	-	6,788,531
	469,252	-	469,252
	13,198,474	-	13,198,474
	2,117,842	54,618	2,172,460
	2,478,054	7,440	2,485,494
	(220,149)	-	(220,149)
	(469,743)	469,743	-
	<u>69,507,867</u>	<u>531,801</u>	<u>70,039,668</u>
	5,577,966	(266,479)	5,311,487
	102,180,930	5,325,865	107,506,795
<u>\$ 107,758,896</u>	<u>\$ 5,059,386</u>		<u>\$ 112,818,282</u>