COMPREHENSIVE ANNUAL FINANCIAL REPORT

Webb County, Texas
For the Fiscal Year Ended September 30, 2008

Leo Flores
Webb County Auditor

Comprehensive Annual Financial Report
of Webb County, Texas
For The Fiscal Year Ended, September 30, 2008

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March 31, 2009

Hon. County Judge and Commissioners
Hon. Auditors Board of District Judges

Texas Local Government Code, 114.025, requires that the County Auditor publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the County of Webb for the fiscal year ended September 30, 2008.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To provide a reasonable basis for making these representations, County management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. As management, we assert, to the best of our knowledge and belief, that this financial report is complete and reliable in all material respects.

The firm of Garza, Martinez & Co., L.L.P., an independent certified public accounting firm has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2008, are free of material misstatements. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2008, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Additionally, the independent audit of the basic financial statements of the County was part of a broader federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair representation of the financial statements but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on

internal controls and legal requirements involving the administration of federal awards. These reports are available in the County's separately issued Single Audit report.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. MD&A can be found immediately following the independent auditor's report.

COUNTY GOVERNMENT OVERVIEW

The County of Webb was created in 1848 as a political subdivision of the State of Texas. It is located in the southwest part of the state along the Rio Grande River bordering Mexico. It occupies 3,366 square miles of land area, making it the 5th largest county in the State. The County operates under judicial and administrative powers explicitly afforded counties by the State Constitution and by State Statutes. It is governed by a County Judge and four (4) County Commissioners.

The Child Welfare Unit and the Community Action Agency (CAA) are County components that operate with advisory boards. Operational authority, however, remains with Commissioner's Court. Both units are included in the Special Revenue Funds section. The Child Welfare Unit is funded by the state and provides child protective services. CAA is funded by Federal and State Grants and by County contributions and provides health and welfare services for the needy.

FINANCIAL POLICIES AND LONG-TERM FINANCIAL PLANNING

The County continued to enjoy a favorable financial environment during the fiscal year ended September 30, 2007. The growth of the community and available resources are always considered when Commissioners Court appropriates funds for community related services.

Current long-term financial planning policies of the County are:

- Control, maintain, and monitor expenditures so they do not exceed resources;
- Monitor department expenditures so they stay within their allocated budget;
- Implement technological solutions to improve operations;
- Provide an equitable justice system that is responsive to the needs of the County;
- Promote efficiency and effectiveness in delivering services to constituents;
- Encourage flexibility and accountability in all offices and departments;
- Promote diversity in the workforce; and
- Maintain a General Fund balance at no less than 15% of the annual budget.

MAJOR INITIATIVES

The Economic Development Department actively pursues funding via federal and state grants and via inter-local agreements with other governmental entities. Focus is primarily on quality of life issues for communities in rural areas that are under-developed settlements with no access to utilities or potable water. The Economic Development Department acquires grants tailored to strengthen areas of law enforcement, child development programs, and to support affordable housing programs.

ACCOUNTING SYSTEM

Webb County uses a modified accrual basis of accounting to account for all governmental fund types. Revenues are recorded when they become available and are measured in exact amounts. Liabilities are incurred through the use of a purchase order system and recorded in the general ledger as encumbrances when a purchase order is issued. Encumbrances are later recorded as expenditures when payment is disbursed. Encumbrances outstanding at the end of a year are carried forward to the next fiscal year. Accounts of the county are organized on the basis of funds and account groups. Each is considered a separate accounting entity (fund) and reported with a set of revenues and expenditures. Resources generated from governmental entities are allocated to and accounted for in individual funds according to the intended purpose.

Governmental Accounting Standards Board (GASB) issued Statement No. 34 which establishes a new financial reporting model for state and local governments. The new model requires that, at a minimum, the basic financial statements of a government will include: (1) MD&A as a component of required supplementary information; (2) both government-wide financial statements and fund financial statements; (3) notes to the financial statements; and (4) supplementary information other than MD&A. The CAFR will still need to include appropriate combining and individual fund statements and schedules as part of the financial section, as well as separate introductory and statistical sections.

The implementation of GASB Statement No. 34 was mandated for Webb County as phase 2 which includes governments with total annual revenues of $10 million or more but less than $100 million for periods beginning after June 15, 2002. GASB Statement No. 34 also set the retroactive reporting of major networks and subsystems of general infrastructure assets in phase 2 for years beginning after June 15, 2006. Finally, a component unit must implement GASB Statement 34 no later than its primary government, regardless of the amount of the component unit's own total revenues. Webb County was not required to implement GASB 34 until September 30, 2003, but the requirements were implemented as of fiscal year ended September 30, 2002.

BUDGETARY CONTROLS

As the budget officer, the County Judge submits a budget to Commissioners Court in a manner prescribed by state statute. The court can adopt the budget as submitted or propose changes that will require a majority vote of the court to get adopted. The county's fiscal year begins October 1st and ends September 30th, but a different fiscal year period for a department may be prescribed by its funding source. Oversight authority and responsibility for county funds rests with Commissioners Court. Fiscal activity is recorded on one mainframe computer that county departments utilize to prepare monthly reports as required by law. The County Auditor has access to the budgetary accounting program and monitors balances before approving disbursements. The Auditor provides monthly financial reports to Commissioners Court and to the Auditor's Board of District Judges.

CASH MANAGEMENT

County funds are placed on deposit at the officially designated County depository. The County Treasurer has statutory custody, accountability, and investment authority, pursuant to investment policies, of all monies received by the county.

DEBT ADMINISTRATION

The County's property tax rate for the calendar year ending December 31, 2008 was $.420055 per $100 of assessed value. The debt service portion of the tax rate is $.056055 and is used to service principal and interest payments on certificates of obligation, general obligation bonds, and equipment lease/purchase obligations.

Debt payments for FY 2007-2008 Governmental Funds totaled $7,897,115. Principal payments on bonds and certificates of obligation were $4,766,800; interest and other charges totaled $2,888,519; lease payments on equipment notes totaled $81,268; and $155,648 was paid on the LoanSTAR energy savings note.

Debt payments for FY 2007-2008 Enterprise Funds totaled $613,464, of which $264,827 were principal payments and $348,637 were interest payments.

INTERNAL CONTROLS

Internal controls are the single most important element in the accounting system to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition and that financial records are reliable for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the cost of internal controls is no greater than the benefit to be derived and that the amount of such costs versus the benefits is based on estimates and decisions made by management. The County's internal controls are regularly examined and changes are adopted when necessary to maintain their effectiveness in safeguarding public funds and assets.

ADMINISTRATIVE SERVICES

Administrative Services administers employee health and life insurance benefits, workers compensation benefits, IRS section 125 Cafeteria Plan, COBRA plan benefits, and Property Casualty and Liability Insurance. There are safety programs to help reduce workers compensation claims and liability exposures. The month of May is recognized as "Health & Safety Month" with training courses in CPR and first aid, health fairs, video presentations about safety in the workplace, and a conference addressing personnel and liability issues. The director employs the services of insurance professionals to better meet the needs of the County. Case management is contracted to an outside entity to contain costs and to encourage employee rehabilitation. Periodic reports on loss control and loss occurrence are provided to Commissioners Court by the Administrative Services director.

PROPRIETARY OPERATIONS

Proprietary Fund types are organized to be self-supporting through user charges of outside parties (Enterprise Fund) or through other departments or agencies primarily within the governing unit (Internal Service Funds). The Webb County Water Utility Fund was initiated in August 1993 as an Enterprise Fund. The County purchased the Rio Bravo Water Plant from the original developer with funds provided by a grant from the Texas Department of Housing and Community Affairs. Special legislation was passed by the State of Texas to statutorily allow the County to operate a water utility system, making it the first County in the state to do so. The Webb County Health Benefits Fund and the Webb County Worker's Compensation Reserve Fund are Internal Service Funds.

FIDUCIARY OPERATIONS

Trust and Agency Funds used to record assets held by the County in a trustee capacity or as an agent for others are included in the fiduciary grouping. Webb County has two Fiduciary Trust Funds, one Pension Trust Fund and eight Agency Funds which include the District Clerk Fund (Escrow), the County Clerk Fund (Escrow), the Tax Assessor-Collector Fund, the Sheriff Inmate Fund, the District Attorney Hot Check Processing Fund, the District Attorney Pool Forfeiture Fund, Cash Bonds Fund, and the Unclaimed Money Fund.

THE COMMUNITY AND THE ECONOMY

At the center of the primary trade route connecting Canada, the United States and Mexico, the City of Laredo (county seat) offers markets, business opportunities and profit potential which business and industry cannot find anywhere else. Laredo has an annual average of 320 sunny days, mild winters and high summer daytime temperatures with low humidity. Laredo is the U.S. principal port of entry into Mexico, located at the southern most end of IH 35, 154 miles of San Antonio, 145 miles west of the Gulf Coast and 147 miles north of Monterrey, Mexico.

In the 1900's Laredo's population grew three times faster than the State; it created new jobs at a rate twice as fast as the State; and it outpaced the State in terms of per capita income growth. Since the implementation of NAFTA (1994), trade between the U.S. and Mexico has increased by 200 percent. Laredo's port of entry accounts for one third of U.S.-Mexico overland (truck and rail) merchandise trade. Laredo stands today as the largest land port on the United States-Mexico border. New businesses continue to make Laredo their home, capitalizing on the thriving markets on both sides of the border.

At Texas A&M International University, campus facilities are expanding to meet the demands of the growing student population. The University is home to an innovative Ph.D. in International Business that capitalizes on Laredo's historical position as a crossroads of commerce and culture. A fifth international bridge is close to getting a presidential permit for construction in south Laredo. The Laredo Entertainment Center, home to professional ice hockey, has had overwhelming success. Laredo is the seat of a new Catholic Diocese that covers seven counties (11,000 square miles) headquartered at the historic San Agustin Cathedral in downtown Laredo.

CERTIFICATE OF ACHIEVEMENT

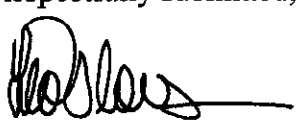
Webb County was awarded a ***"Certificate of Achievement for Excellence in Financial Reporting"*** by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2007. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of government financial reports.

To be honored with the Certificate of Achievement award, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Webb County has received a Certificate of Achievement for the last seventeen consecutive years (1991 thru 2007). This year's Comprehensive Annual Financial Report was also prepared to meet with the requirements of the Certificate of Achievement program and will be submitted to GFOA for that consideration.

ACKNOWLEDGEMENTS

Clearly, preparing a report of this dimension is not an easy task. The successful completion could not have been possible without the hard work, dedication, and long hours willingly given by the entire County Auditor's staff. Personal and special appreciation is extended to each of them and most notably to Chief Deputy Auditor Rafael Perez. Particular appreciation is also extended to all county officials for their cooperation, particularly to the County Judge and Commissioners. In addition, very sincere and grateful appreciation is extended to the Auditor's Board of District Judges for the leadership role they provide and for supporting the goals and mission of the office of the Webb County Auditor.

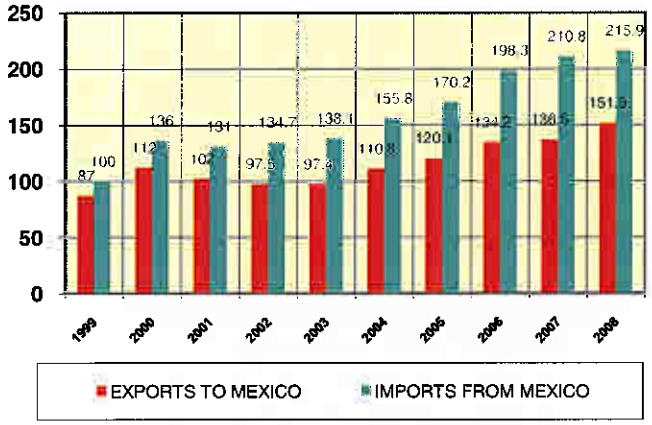
Respectfully submitted,



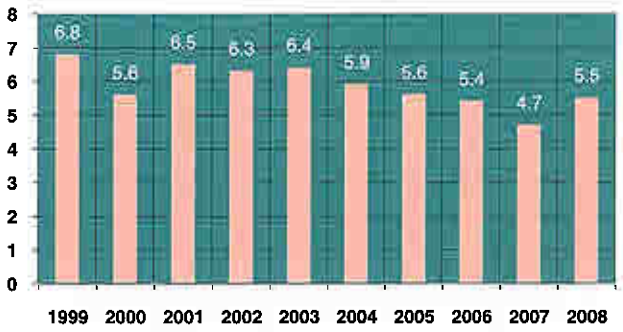
Leo Flores
Webb County Auditor

WEBB COUNTY'S BUSINESS BAROMETER

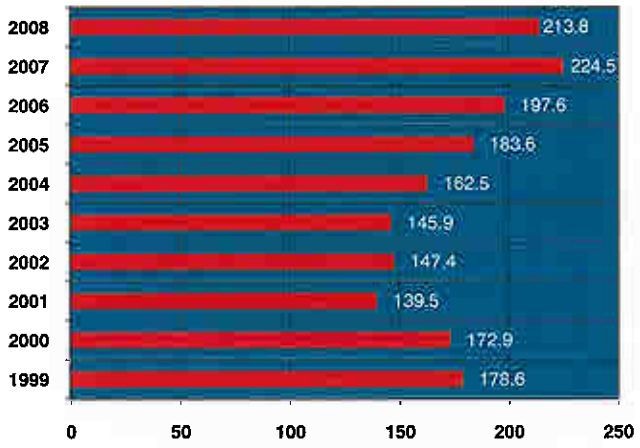
U.S. / MEXICO TRADE
($ BILLIONS)



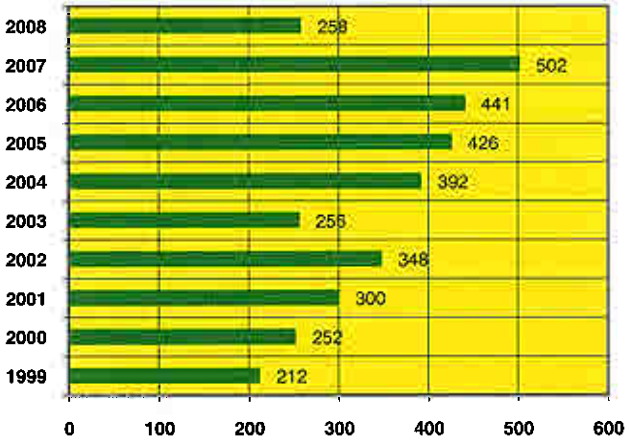
UNEMPLOYMENT RATE



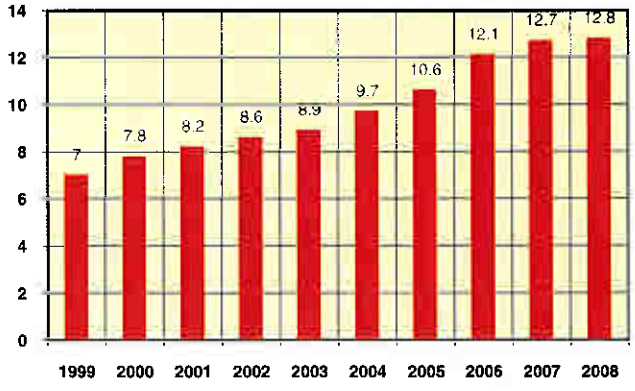
AIRLINE PASSENGERS
(THOUSANDS)



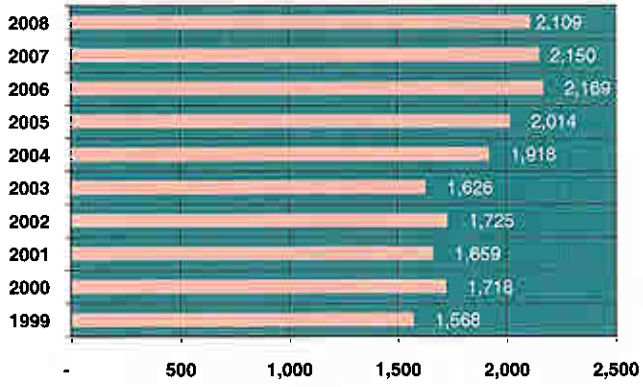
TOTAL BUILDING PERMITS
($ MILLIONS)



WEBB COUNTY SALES TAX REBATES



TRUCK SHIPMENTS THROUGH LAREDO
LOADED SHIPMENTS IN THOUSANDS



SOURCE: LAREDO DEVELOPMENT FOUNDATION

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Certificate of Achievement for Excellence in Financial Reporting

Presented to

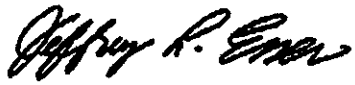
Webb County

Texas

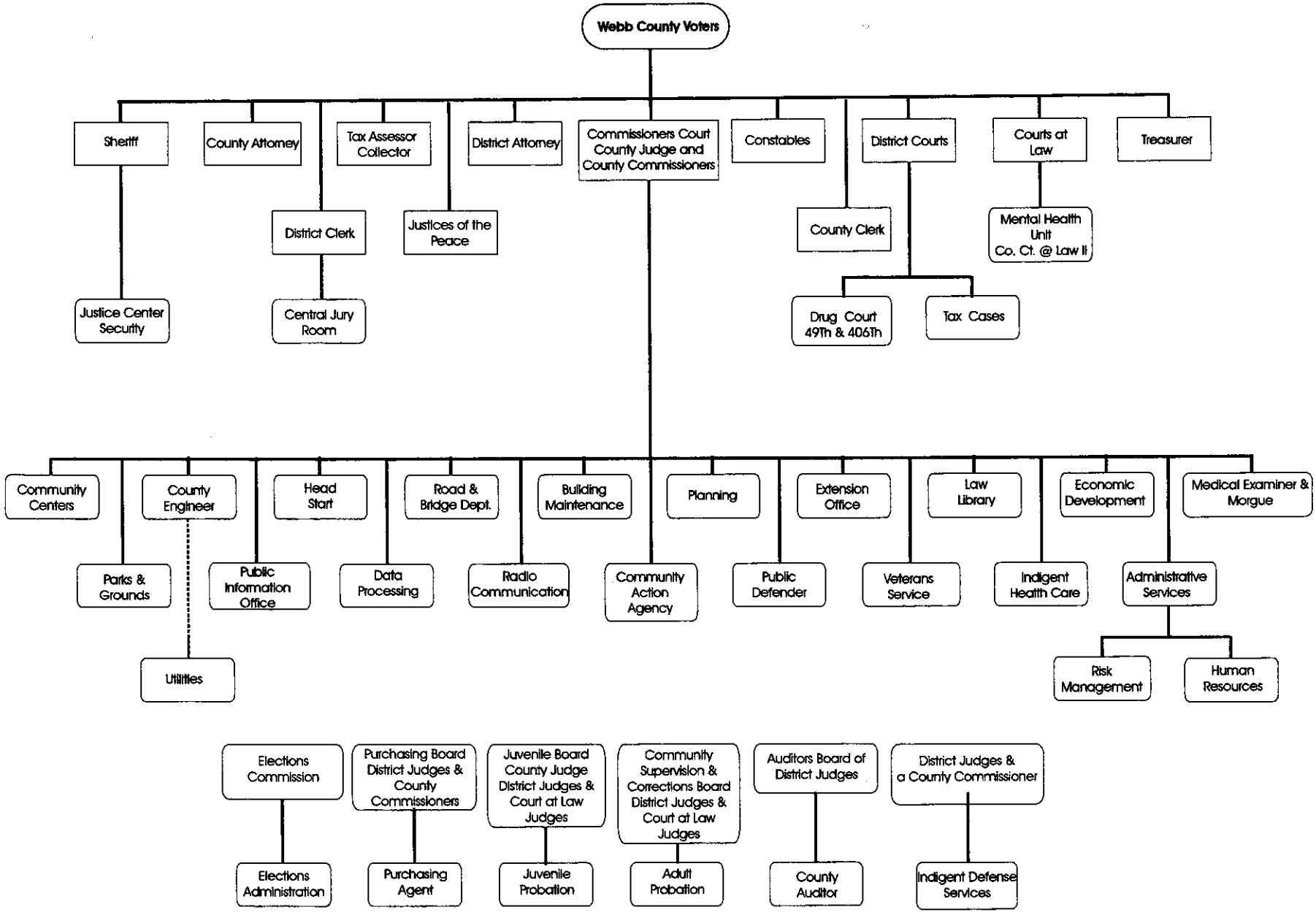
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President



Executive Director


Webb County Voters
Sheriff
County Attorney
Tax Assessor Collector
District Attorney
Commissioners Court County Judge and County Commissioners
Constables
District Courts
Courts at Law
Treasurer
District Clerk
Justices of the Peace
County Clerk
Mental Health Unit Co. Ct. @ Law II
Justice Center Security
Central Jury Room
Drug Court 49Th & 406Th
Tax Cases
Community Centers
County Engineer
Head Start
Road & Bridge Dept.
Building Maintenance
Planning
Extension Office
Law Library
Economic Development
Medical Examiner & Morgue
Parks & Grounds
Public Information Office
Data Processing
Radio Communication
Community Action Agency
Public Defender
Veterans Service
Indigent Health Care
Administrative Services
Utilities
Risk Management
Human Resources
Elections Commission
Purchasing Board District Judges & County Commissioners
Juvenile Board County Judge District Judges & Court at Law Judges
Community Supervision & Corrections Board District Judges & Court at Law Judges
Auditors Board of District Judges
District Judges & a County Commissioner
Elections Administration
Purchasing Agent
Juvenile Probation
Adult Probation
County Auditor
Indigent Defense Services

WEBB COUNTY OFFICIALS

COMMISSIONERS COURT

Valdez, Daniel	County Judge
Sciaraffa, Francisco J.	Commissioner Precinct 1
Tijerina, Rosaura	Commissioner Precinct 2
Garza, Gerardo A.	Commissioner Precinct 3
Martinez, Sergio	Commissioner Precinct 4

COURTS OF LAW

Ender, Elma T. Salinas	341st. Judicial District Judge
Gallego, Paul	Cluster Court Judge
Garcia, Alfredo, Jr.	Justice Of The Peace Precinct 3
Garza, Jesus	County Court At Law II Judge
Hale, Oscar J., Jr.	406th. Judicial District Judge
Liendo, Hector J.	Justice Of The Peace Precinct 1 Place 1
Liendo, Oscar R.	Justice Of The Peace Precinct 1 Place 2
Lopez, Jose A.	49th. Judicial District Judge
Martinez, Oscar Omar	Justice Of The Peace Precinct 4
Morales, Alvino "Ben"	County Court At Law I Judge
Rangel, Ricardo	Justice Of The Peace Precinct 2 Place 2
Vasquez, Raul	111th. Judicial District Judge
Veliz, Ramiro, Jr.	Justice Of The Peace Precinct 2 Place 1

ELECTED OFFICIALS

Barrera, Patricia A.	Tax Assessor-Collector
Flores, Rick	County Sheriff
Gutierrez, Manuel	District Clerk
Ibarra, Margie Ramirez	County Clerk
Juarez, Agustin M. "Tino"	Constable Precinct 4
Munoz, Annette	Constable Precinct 3
Perales, Delia	County Treasurer
Ramirez, J. Homero	County Attorney
Reyes, Ruben	Constable Precinct 2
Rodriguez, Rodolfo	Constable Precinct 1
Rubio, Jose M., Jr.	District Attorney

APPOINTED OFFICIALS

Flores, Leo	County Auditor
Mojica, Melissa L.	Chief Juvenile Probation Officer
Ramirez-Palomo, Rebecca	Chief Adult Probation Officer
Ramirez, Eloy, Jr.	County Purchasing Agent

DEPARTMENT HEADS

Alvarado, Jaime F.	Management Information Systems Director
Cavazos, Mario Gerardo	Public Safety Communications Engineer
Cuellar Castillo, J.D., Rosie	Law Librarian
Davila, Sara Alicia	La Presa Community Center Director
Elizondo, Raul R.	Building Maintenance, Parks & Grounds Director
Garcia, Alicia H.	Larga Vista Community Center Director
Garcia, Mario J.	Quad City & Bruni Community Centers Director
Gonzales, George L.	County Extension Agent
Gonzalez,Gilberto	Rio Bravo Community Center Director
Gutierrez, Jr., Jose R.	Fred & Anita Bruni Comm Center Director
Kazen, Mike	Community Action Agency Director
Mares, Cynthia	Administrative Services Director
Martinez, Hugo D.	Public Defender
Medford, Leroy R.	Executive Administrator to the County Judge
Mickley, Cornel	Indigent Defense Services Director
Molina, Ricardo	El Cenizo Community Center Director
Oliveros, Aliza	Head Start Program Director
Puente, Juanita	Santa Teresita Community Center Director
Rodriguez, Elizabeth C.	Buenos Aires Community Center Director
Salinas,Frank X.	Indigent Health Care Director
Sanchez, Fitzgeraldo G., P.E.	County Engineer
Sanchez, Juan L.	Public Information Officer
Silva, Antonio	Veteran's Service Officer
Stern, Corinne E. M.D.	Medical Examiner
Tiffin, Rhonda	Planning & Physical Development
Vargas, Juan	Economic Development Director
Villarreal, Oscar L.	Elections Administrator

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RAMIRO R. MORENO, JR.
RUBY M. CASTAÑEDA
JUAN M. CABALLERO, JR.

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E Mail:cpafirm@gmc-cpa.com

INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Honorable County Commissioners
Webb County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Webb County, Texas, as of and for the year ended September 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Webb County, Texas', management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Webb County, Texas, as of September 30, 2008, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2009, on our consideration of Webb County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

The management's discussion and analysis and the other required supplementary information listed on the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Webb County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, schedules listed in the table of contents and statistical section are also presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the provisions of the State of Texas Uniform Grant Management Standards, and is also not a required part of the basic financial statements of Webb County, Texas. The combining and individual nonmajor fund financial statements, schedules listed in the table of contents as well as the schedule of expenditures of federal and state awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Garza, Martinez & Co, L.L.P.

Laredo, Texas
March 27, 2009

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Webb County, Texas, we offer readers of the County's financial statements, this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2008. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Transmittal Letter (beginning on page ix) and the County's financial statements (beginning on page 19).

FINANCIAL HIGHLIGHTS

Highlights for Government-wide Financial Statements

- The assets of the County exceeded its liabilities at the close of the fiscal year 2008 by $112,818,282 (*total net assets*). Of this amount, $23,688,873 (*unrestricted net assets)* may be used to meet the government's ongoing obligations to citizens and creditors.

- The County's total net assets increased by $5,311,487 (4.9%) from the previous year. The most significant change that led to this increase was charges for services with an increase of $2,690,017 (20.9%) from the prior year; the increase is primarily attributable to the Public Safety function State and Federal forfeitures in the amount of $2.4 million and $902,773, respectively.

- The governmental net assets increased by $5,577,966 (5.5%) and the business-type net assets decreased by $266,479 (5.0%) from the previous year. The business-type net assets decrease is primarily attributable a new function transfer from governmental activities for the Colorado Acres water dispenser plant which reported revenues of $21,778, expenses of $203,763, and a net loss without depreciation of $181,985.

Highlights for Fund Financial Statements

- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of $36,728,545, a decrease of $1,985,465 from the prior year. The revenues with the most significant changes were a decrease of $1.3 million in investment earnings and an increase in revenues from fees and fines of $2.8 million.

- At the end of the current fiscal year, the unreserved fund balance for the general fund was $12,311,164, or 19% of total general fund expenditures, approximately $64.7 million.

Long-Term Debt Highlight

- In September 2008, Webb County issued $5,575,000 in certificates of obligations, series 2008A. These notes were issued for the purpose of purchasing a building and land with $2 million, capital outlay purchases for the Juvenile Youth Village and

various County departments with $2.8 million, improvements to the Quad City, Justice of the Peace, and Constables offices with $600,000, a study to determine best option to use the TEX-MEX land and building with $100,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis is intended to serve as an introduction to Webb County's basic financial statements. The County's basic financial statements comprise three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a matter similar to the private business sector.

The *Statement of Net Assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the *financial position* of the County is improving or deteriorating. During 2008, the net assets of the County increased by $5.3 million.

The *Statement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows,* thus being consistent with *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies.

The Statement of Net Assets and the Statement of Activities, present information about the two types of County activities:

- **Governmental activities** - All of the County's basic services that are principally supported by property taxes, charges for services, and intergovernmental revenues are considered to be governmental activities. The governmental activities of Webb County include general government, public safety, justice system, health and human services, infrastructure and environmental services, correction and rehabilitation, and community and economic development.

- **Business-type activities** - Other functions of the County that are intended to recover all or a significant portion of their costs through user fees and charges are considered to be business-type activities. This includes the Webb County Water Utility Fund.

The government-wide financial statements can be found on pages 19 – 21 of this report.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds and not the County as a whole. Some funds are required to be established by State law and by bond covenants. However, the County establishes other funds to help it control and manage money for particular purposes or to show that it is meeting the requirements for the use of certain taxes, grants, and other money. The County's three categories of funds – *governmental, proprietary and fiduciary* use different accounting approaches.

Governmental Funds – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. That information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 151 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be major fund. Information for the other 150 governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *schedules* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 22 - 25 of this report.

Proprietary Funds - The County maintains two different types of proprietary funds, enterprise and internal service funds. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its Water Utility operations. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for support services provided to other departments, which includes the employees' health benefits and worker compensation funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Conversely, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements elsewhere in* this report.

The basic proprietary fund financial statements can be found on pages 26 - 29 of this report.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The County's fiduciary activities are reported in separate Statements of Fiduciary Net Assets and Changes in Fiduciary Net Assets. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The basic fiduciary fund financial statements can be found on pages 30 - 31 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 33 - 81 of this report.

Required Supplementary Information: In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information.* This includes a schedule concerning the County's progress in funding its obligation to provide pension benefits to county employees, and budgetary comparison schedules for the general fund. Required supplementary information can be found on pages 82 - 86 of this report.

Other Information: The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 87 - 474 of this report.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The government-wide financial analysis focuses on the net assets and changes in net assets of the County's governmental and business-type activities. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets exceeded its liabilities by $112,818,282 at September 30, 2008.

Webb County's Net Assets
(in Thousands)

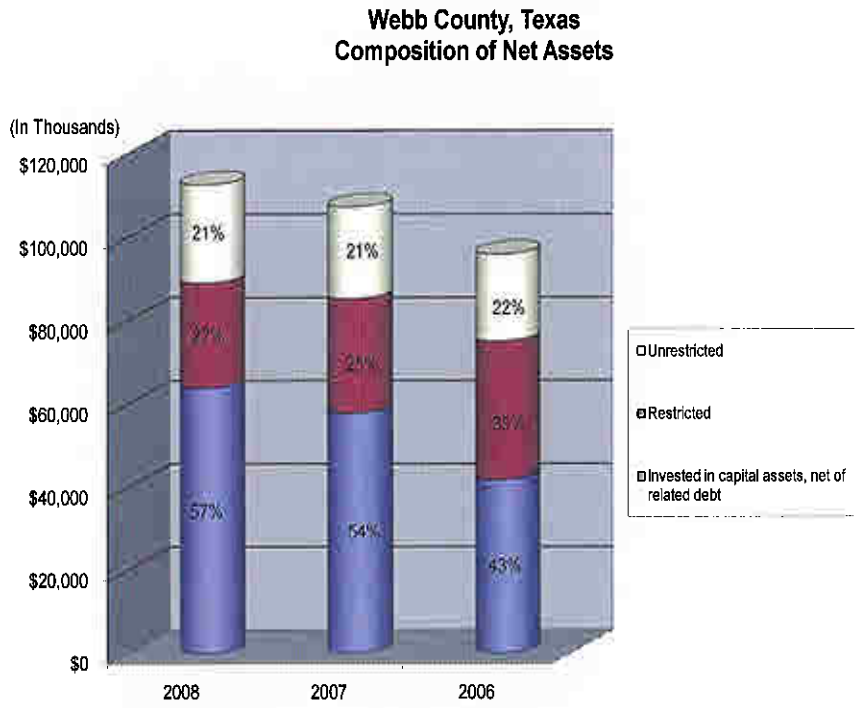
	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Current and other assets	$ 69,633	$ 71,180	$ 653	$ 866	$ 70,286	$ 72,046
Capital Assets	132,946	124,879	12,125	11,387	145,071	136,267
Total assets	202,578	196,059	12,778	12,253	215,356	208,312
Long-term liabilities outstanding	78,092	76,194	7,031	6,619	85,123	82,812
Other liabilities	16,728	17,761	687	308	17,415	18,069
Total liabilities	94,820	93,954	7,719	6,927	102,538	100,881
Net assets:						
Invested in capital assets, net of related debt	58,808	53,269	5,140	4,786	63,948	58,055
Restricted	24,716	26,825	465	440	25,181	27,266
Unrestricted	24,234	22,010	(546)	100	23,689	22,110
Total net assets	**$ 107,759**	**$ 102,105**	**$ 5,059**	**$ 5,326**	**$ 112,818**	**$ 107,431**

By far, the largest portion of the County's net assets, $63,948,196 (56.7%) reflects investment in buildings, vehicles, equipment, infrastructure and construction and infrastructure in progress, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, $25,181,213 (22.3%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* $23,688,873 (21%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Webb County as a whole is able to report positive balances in all three categories (invested in capital assets - net of related debt, restricted and unrestricted) of net assets.

The following chart represents the composition of net assets for Webb County as a whole for the past three years.



The following table demonstrates the County's net assets increased by $5,311,487 from the prior year.

Webb County, Texas
Changes in Net Assets
(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
REVENUES						
Program revenues:						
Charges for services	$ 14,042	$ 11,451	$ 1,498	$ 1,399	$ 15,541	$ 12,851
Operating grants and contributions	25,835	24,633			25,835	24,633
Capital grants and contributions	2,037	2,606		546	2,037	3,152
General revenues:						
Property taxes	51,934	51,157			51,934	51,157
Other taxes	13,668	13,624			13,668	13,624
Other	4,596	7,256	62	47	4,658	7,303
Total Revenues	$ 112,113	$ 110,728	$ 1,561	$ 1,992	$ 113,673	$ 112,720
EXPENSES						
Program activities						
Primary government:						
Governmental activities:						
General Government	$ 18,797	$ 18,549			$ 18,797	$ 18,549
Public Safety	15,466	12,788			15,466	12,788
Justice System	24,064	23,113			24,064	23,113
Health and Human Services	17,247	17,248			17,247	17,248
Infrastructure and Environmental Services	7,977	7,490			7,977	7,490
Correction and Rehabilitation	15,683	15,350			15,683	15,350
Community and Economic Development	3,293	2,226			3,293	2,226
Interest on Long-term Debt	3,318	3,540			3,318	3,540
Business-type Activities						
Webb County Water Utility			$ 2,297	$ 1,956	2,297	1,956
Total Expenses	$ 105,845	$ 100,305	$ 2,297	$ 1,956	$ 108,141	$ 102,261
Increase (decrease) in net assets before transfers	$ 6,268	$ 10,422	$ (736)	$ 36	$ 5,532	$ 10,459
Special Items:						
Loss on Acquisition of Assets	(220)				(220)	
Transfers	(470)	(282)	470	282		
Increase in net assets	$ 5,578	$ 10,140	$ (266)	$ 319	$ 5,311	$ 10,459
Net assets - beginning of year (restated)	102,181	91,965	5,326	5,007	107,507	96,972
Net assets - end of year	**$ 107,759**	**$ 102,105**	**$ 5,059**	**$ 5,326**	**$ 112,818**	**$ 107,431**

During the current fiscal year, the County's total revenues increased by $953,040 (0.8%) and total expenses increased by approximately $5.9 million (5.8%). Total revenues for this year were more than total expenses resulting in an increase in *total net assets* of $5,531,636. Most of the growth reflects an increase in revenues from charges for services as compared to the previous year in the amount of $2.7 million which is attributable to the state and federal forfeitures from the District Attorney's and Sheriff's Office. Also, Webb County acquired the Court Residential Treatment Center at loss of $220,149 as the fair market value of the Tax Notes, Series 2007A, were higher than the fair market value of the building, land, and issuance cost (see note on special items).

Governmental Activities

Governmental activities increased the County's net assets by $5,577,966, resulting in 105% of the total growth in net assets. Key elements of this increase are as follows:

- Revenues from charges for services increased by $2,590,939 (22.6%). The most significant increases are for public safety function for State and Federal forfeitures collected from the District Attorney's and Sheriff's Office.

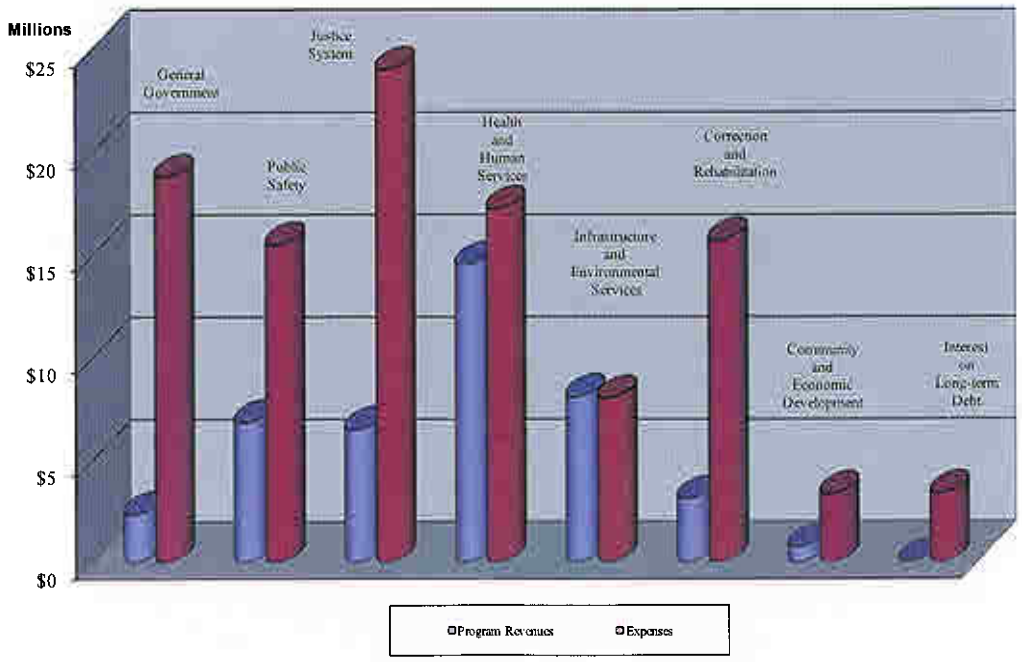
- Property taxes collected increased by $777,181 (1.5%) from the previous fiscal year. The increase in revenues is the result of higher assessed taxable property values and residential growth.

- Operating Grants and Contributions increased by $1,202,280 (4.9%) from the previous fiscal year. The Community and Economic Development was the function with the most significant changes with an increase of $423,809 (137.9%) compared from prior year; this change represents receipts from various federal, state, and local agencies

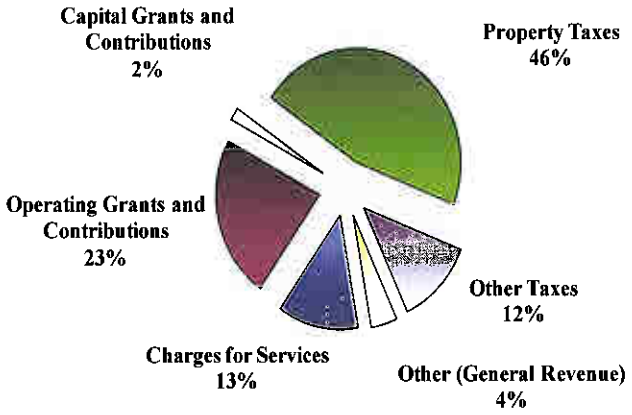
- Expenses of governmental activities increased by $5.9 million which is a 5.8% increase from the prior year; which is primarily attributable to the increasing cost of Public Safety with $2.7 million increase and the expenses incurred for the Community and Economic Development function with an increase of $1.1 million.

- Adjustments to beginning net assets had a total effect of $75,857 increase; the notes to the financial statements provide further details on the restatement to beginning fund balance and beginning governmental activities net assets.

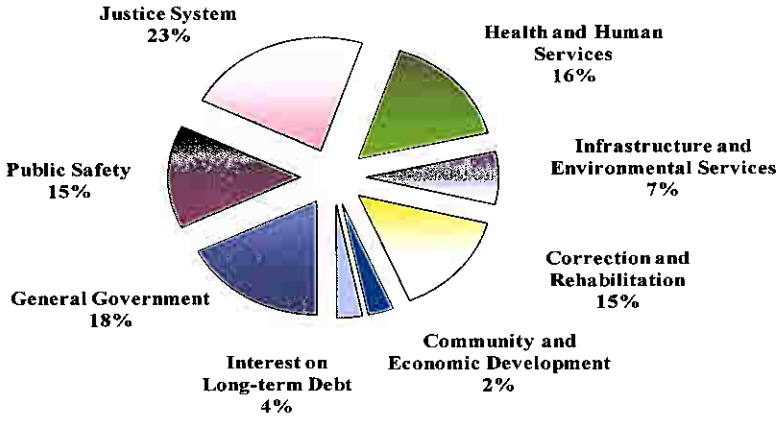
Program Revenue and Expense- Governmental Activities



Revenues by Source - Governmental Activities



Expenses by Function - Governmental Activities



Business-type Activities

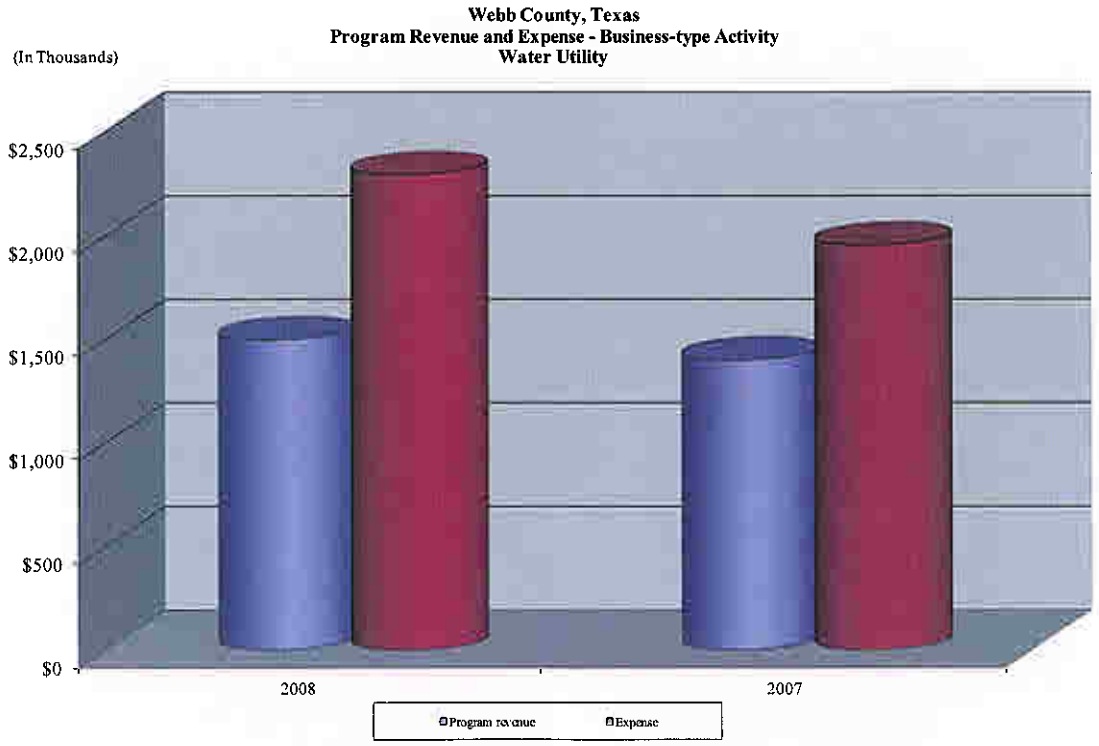
Business-type activities decreased the County's net assets by $266,479 and had an ending net asset balance of $5,059,386. Key elements of the current year ending net asset balance are as follows:

- Transfers in from the general fund were made to fund a partial portion of the debt service requirements ($120,000) and assist with normal operations ($88,022). In addition, a transfer out of $22,000 was made to the Certificate of Obligation, Series 2006 for the interest income to be retained by governmental funds.

- Charges for services increased by $154,453 (11.5%), as compared to the increasing cost of operating expenses of $344,418 (21.2%) from the prior year resulting in a current year operating loss of $468,583. Most of the operating expenses can be attributable to personnel services and depreciation expense.

- Capital contributions with a book value of $283,722 were transferred from the governmental-activities and consist of a water dispenser, a pump, and a backhoe with a historical cost of $500,000, $8,722, and $40,798, respectively.

The following charts represent the fiscal year trends for the business-type activity.



FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS

As noted earlier, Webb County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $36,728,545, a decrease of $1,985,465 from the prior year.

The **General Fund** is the chief operating fund of the County. At the end of the current fiscal year, unreserved balance of the General Fund was $12,311,164, while the total fund balance was $12,610,747. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 19.0 % of total General Fund expenditures.

The Fund Balance of the Webb County's General Fund increased by $796,340 from the previous fiscal year. Key differences between last year's General Fund activities and this year's include:

- An increase in property values increased property tax revenues by $703,357 as compared to last year. However, taxpayers did not pay the assessed property taxes, having a negative budget variance of $1,290,674.

- Sales and miscellaneous taxes increased by $40,705 from the previous year. This represents an increase of only 0.34% or $43,166 for sales tax; a decrease of $7,166 (2.1%) for mixed drink tax and an increase of $4,705 for bingo tax. The overall variance of sales and miscellaneous taxes was a negative $505,469 budget variance which can be attributed to the downturn of the economy in the United States and Mexico.

- Charges for services decreased by $263,025 (6.52%) from the previous year. The most significant decreases were for County Clerk and Tax Assessor Collector by $173,843 and $85,427, respectively.

- Fines and forfeits decreased by $26,476 from the previous year, primarily because bond forfeiture collections by County Clerk decreased by $49,688. District Clerk bond forfeiture collections increased by $28,458 from previous year despite having a negative budget variance of $184,566.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

- Total *net assets* of the Water Utility Fund at year end totaled $4,970,776. Of this amount, 103.4% is invested in capital assets net of related debt. Factors relating to the Water Utility fund have already been addressed in the discussion of the Webb County's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

At year end, general fund expenditures were less than budget estimates by $4,354,767. General fund revenues were also less than budgeted estimates by $3,837,357 resulting in a positive variance of $517,410. The most significant variance was in the health and human services expenditures with a $1,598,185 positive variance; this variance was due to the indigent health care department services provided by the County for hospital services, prescription drugs, and other services. In contrast, property tax revenues were less than budgeted estimates by $1.3 million and general sales taxes were less by $524,354. The current ad valorem property taxes shortfall of $1.5 million and sales tax can be attributed to the downturn in the economy and devaluation of the Mexican peso.

In addition, the Webb County Commissioner's Court approved transfers between functions which had no effect in the total appropriated budget. Budget transfers were made to increase other financing uses to transfer out $297,930; of which $175,000 were for the purpose of improvements to the Justice Center, $88,022 for the Water Utilities department operations, and $34,908 for the building maintenance construction fund.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business type activities as of September 30, 2008, amounted to $145,070,626 (net of accumulated depreciation). The total increase in the County's net investment in capital asset for the current fiscal year was 6.46%. The investments in capital assets include land, infrastructure, infrastructure-in-progress, buildings, equipment, furniture and construction in progress.

Major capital asset events during the current fiscal year included the following:

- Infrastructure in progress costs for the Rio Grande Intake Pump Station and Reservoir Improvement in the amount of $405,265. Also, infrastructure in progress costs for the dam repair at Lake Casa Blanca and Cuatro Vientos Road for $160,750 and $127,267, respectively. In addition, road upgrades in the amount of $270,417 and rail road and international bridges in the amount of $152,698.

- Various ongoing construction projects with a total cost of $7,770,030. The most significant increases were for the Juvenile Youth Village with a cost of approximately $5.4 million; Girls Scout Center, $719,472; and remodeling costs of the Justice Center's 5th floor for $530,180. Webb County is also constructing a regional county medical examiner facility, this year cost amount to $652,184. In addition, Webb County will have agreements with other counties to provide autopsy/medical services from our Chief Medical Examiner

- The Court Residential Treatment Center was an acquisition of land and building for a cost of $289,674 and $611,326, respectively.

- A modular building for the Head Start program for a cost of $182,961. Also, various improvements to the Sheriff's substation building for a cost of $140,621.

- Addition of new law enforcement vehicles at a cost of $287,782 and additional heavy machinery for road and bridge at a cost of $285,998.

Webb County's Capital Assets
(net of depreciation)
(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Capital assets, not being depreciated:						
Land and improvements	$ 8,078	$ 7,512	$ 216	$ 216	$ 8,294	$ 7,729
Infrastructure in progress	10,595	12,799	745	1	11,340	12,800
Construction in progress	15,878	8,643			15,878	8,643
Total capital assets, not being depreciated	34,551	28,954	961	218	35,512	29,172
Capital assets, being depreciated, net:						
Infrastructure	40,305	36,649	10,471	10,721	50,777	47,370
Buildings	51,218	52,106	434	449	51,652	52,555
Furniture, fixtures and equipment	6,872	7,170	258		7,130	7,170
Total capital assets, being depreciated, net	98,395	95,925	11,164	11,170	109,558	107,095
Total	**$ 132,946**	**$ 124,879**	**$ 12,125**	**$ 11,387**	**$ 145,071**	**$ 136,267**

Additional information on the County's capital assets can be found in note IV C on pages 50 - 51 of this report.

Debt Administration

At the end of the current fiscal year, the County had total bond debt outstanding of $78,737,430. The governmental bond debt is payable from the levy of a direct ad valorem tax on all taxable property located within the County and the business-type debt is payable from Webb County Water Utility self-supporting fees.

The County's debt total increased by $2,206,084 (2.9%) from the previous fiscal year.

New borrowing during the year was $14,090,000 in Limited Tax Refunding Bonds, series 2007 and series 2008 and $1,125,000 Tax Notes, Series 2007A. In addition, the County issued $5,575,000 in certificates of obligations, series 2008A. These notes were issued for the purpose of purchasing a building and land with $2 million, capital outlay purchases for the Juvenile Youth Village and various County departments with $2.8 million, improvements to the Quad City, Justice of the Peace, and Constables offices with $600,000, a study to determine best option to use the TEX-MEX land and building with $100,000.

The County issued Certificates of Obligations, Series 2008, for its business-type activities in the amount of $648,000. These notes were issued for the purpose of matching a grant given by the Texas Water Development Board in the amount of $4,164,696. The project was for the construction of a new regional water and wastewater project to serve the citizens of the communities of El Cenizo and Rio Bravo.

Webb County's Outstanding Debt
General Obligation
(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Certificates of obligation	$ 31,620	$ 32,607	$ 1,623	$ 1,123	$ 33,243	$ 33,730
General obligation refunding bonds		7,290				7,290
Limited tax refunding bonds	32,135	20,067	1,975	1,966	34,110	22,033
Limited tax improvement bonds	7,155	9,230			7,155	9,230
Other lending requirements	2,744	2,276	3,320	3,430	6,064	5,706
Total	**$ 73,655**	**$ 71,470**	**$ 6,917**	**$ 6,519**	**$ 80,572**	**$ 77,989**

The presently outstanding ad valorem tax supported debt of Webb County has an underlying rating of "A2" by Moody's, "A+" by Standard & Poor's, and "A+" by Fitch. By virtue of an insurance policy, the Limited Tax Refunding Bonds, Series 2008, have received a rating of "Aaa" by Moody's and "AAA" by Standard & Poor's and Fitch.

Texas Statutes limit the amount of general obligation debt a government entity may issue up to 25% of its total assessed value of real property. The current debt limitation for the County of Webb is $3,407,166,297 which is significantly in excess of the County's outstanding general obligation debt.

Additional information on the County's long-term debt can be found in note IV G on pages 54 - 62 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following economic factors were known as of the printing of this report:

- The calendar year 2008 unemployment rate for the County of Webb was at 5.1%, which is an increase from a rate of 4.6% a year ago. Webb County's unemployment rate was still higher than Texas rate of 5.0% and lower than national average rate of 5.76%.

- Webb County employer's retirement contribution rate increased from 8.35% to 8.61% effective January 1, 2009.

- The real property assessed value for calendar year 2008 increased by $1,316,689,204 (11%) from the previous calendar year.

- Webb County has been working together with the City of Laredo for the future planning, financing, construction and operation of a proposed Fifth International and Railroad Bridges connecting Mexico and the United States. This would be the 2nd railroad bridge built for Webb County in almost 100 years.

- The Webb County Juvenile Youth Village construction project is expected to start operations in March 2009.

- The 2009 taxable values for the oil and gas revenues are projected a 34% decrease.

- Currently Webb County plans to freeze new hires and reduce departments' operations by 10% due to expected shortfalls in revenue for the 2009 fiscal year.

- The Mexican peso has dropped value to historic lows as the global economy deepens; consequently the local retail industry is suffering from the lower purchasing power of Mexican customers.

All of these factors were considered in preparing the Webb County's budget for the 2009 fiscal year.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Webb County Auditor's Office, 1110 Washington Street, Suite 201, Laredo, Texas 78040 or call (956) 523-4016. This report can also be found on the County's website at www.webbcountytx.gov.

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Webb County, Texas
Statement of Net Assets
September 30, 2008

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	$ 47,865,350	$ 1,889,490	$ 49,754,840
Receivables	11,915,774	217,572	12,133,346
Internal Balances	1,819,528	(1,819,528)	-
Due from Other Governmental Agencies	6,694,748	-	6,694,748
Inventories	191,988	18,241	210,229
Other assets	1,145,186	347,421	1,492,607
Capital Assets, not being depreciated:			
Land and improvements	8,077,534	216,295	8,293,829
Infrastructure in progress	10,595,298	744,647	11,339,945
Construction in progress	15,878,380	-	15,878,380
Capital Assets, being depreciated:			
Infrastructure	83,245,466	11,773,376	95,018,842
Buildings	81,677,679	574,357	82,252,036
Equipment and Furniture	33,510,766	866,217	34,376,983
Less: Accumulated Depreciation	(100,039,219)	(2,050,170)	(102,089,389)
Total Capital Assets	132,945,904	12,124,722	145,070,626
Total Assets	202,578,478	12,777,918	215,356,396
LIABILITIES			
Accounts payable and accrued expenses	14,499,836	687,289	15,187,125
Due to other governmental agencies	1,597,976	-	1,597,976
Unearned revenue	630,002	-	630,002
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	4,974,271	331,586	5,305,857
Accrued interest	421,299	55,901	477,200
Compensated absences	1,409,518	18,944	1,428,462
Claims and judgments	1,020,947	-	1,020,947
Due in more than one year			
Bonds, capital leases and contracts	68,680,897	6,585,555	75,266,452
Compensated absences	1,304,751	39,258	1,344,009
Claims and judgments	280,084	-	280,084
Total liabilities	94,819,581	7,718,533	102,538,114
NET ASSETS			
Invested in capital assets, net of related debt	58,808,268	5,139,928	63,948,196
Restricted for:			
Capital projects	16,167,612	-	16,167,612
Debt service	1,338,970	465,055	1,804,025
Legislative	7,209,576	-	7,209,576
Unrestricted	24,234,470	(545,597)	23,688,873
Total net assets	$ 107,758,896	$ 5,059,386	$ 112,818,282

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

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

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions
Primary government			
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
Special item - (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.

Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets Primary Government Governmental Activities	Business-type Activities	Total
$ -	$ (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)
2,037,104	(63,929,901)		(63,929,901)
-		(798,280)	(798,280)
-		(798,280)	(798,280)
2,037,104	(63,929,901)	(798,280)	(64,728,181)
	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	-
	69,507,867	531,801	70,039,668
	5,577,966	(266,479)	5,311,487
	102,180,930	5,325,865	107,506,795
	$ 107,758,896	$ 5,059,386	$ 112,818,282

Webb County, Texas
Balance Sheet
Governmental Funds
September 30, 2008

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and investments	$ 19,534,650	$ 22,101,029	$ 41,635,679
Taxes receivable, net	7,711,989	1,261,179	8,973,168
Due from other funds	6,813,198	5,296,544	12,109,742
Receivable from other governments	2,222,291	3,373,160	5,595,451
Other receivables	258,400	65,170	323,570
Inventories	183,688	8,300	191,988
Other assets	27,204	17,116	44,320
Total assets	36,751,420	32,122,498	68,873,918
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	4,547,288	2,127,821	6,675,109
Due to other funds	7,480,464	2,304,598	9,785,062
Payable to other governments	247,123	80,643	327,766
Deferred revenue	7,560,663	1,614,892	9,175,555
Other accrued expenditures	2,264,924	925,835	3,190,759
Other payables	2,040,211	950,912	2,991,123
Total liabilities	24,140,673	8,004,701	32,145,374
Fund balances:			
Reserved for:			
Inventories	183,688	8,300	191,988
Debt service	-	1,315,719	1,315,719
Capital projects	-	18,654,303	18,654,303
Special revenues	-	6,641,825	6,641,825
Unreserved, designated for:			
Buildings repairs	115,895	-	115,895
Unreserved, reported in:			
General Fund	12,311,164	-	12,311,164
Debt service	-	(459,215)	(459,215)
Capital projects	-	(2,602,586)	(2,602,586)
Special revenues	-	559,451	559,451
Total fund balances	12,610,747	24,117,797	36,728,544
Total liabilities and fund balances	$ 36,751,420	$ 32,122,498	$ 68,873,918

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

Webb County, Texas
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
September 30, 2008

Total fund balance, governmental funds	$	36,728,544
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.		
Add - capital assets		232,901,055
Deduct - accumulated depreciation		(99,955,151)
Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.		
Taxes receivables, deferred		8,545,555
Accounts receivables and fines, net		1,620,101
The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.		3,605,310
Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.		
Add - bond discounts		155,019
Add - Deferred Amount for Refunding		814,988
Add - bond issuance cost		1,100,866
Deduct - bonds payable		(74,137,636)
Deduct - accrued interest on bonds payable		(421,299)
Deduct - bond premiums		(487,542)
Deduct - Arbitrage Rebate		(19,457)
Deduct - accrued compensated absences and other long-term liabilities		(2,691,457)
Net Assets of Governmental Activities in the Statement of Net Assets	$	107,758,896

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

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2008

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
Property Taxes	$ 43,769,834	$ 7,784,678	$ 51,554,512
Sales and miscellaneous taxes	13,194,531	469,252	13,663,783
Fees and fines	420,543	5,519,835	5,940,378
Intergovernmental	2,718,654	21,427,768	24,146,422
Charges for services	3,770,096	4,150,681	7,920,777
Investment earnings	1,172,542	759,377	1,931,919
Miscellaneous	427,998	2,065,467	2,493,465
Grant matching	-	3,661,407	3,661,407
Total revenues	65,474,198	45,838,465	111,312,663
EXPENDITURES			
Current:			
General government	16,278,116	1,122,234	17,400,350
Public safety	9,490,265	5,442,546	14,932,811
Justice system	20,147,855	3,614,042	23,761,897
Health and human services	3,224,277	13,940,678	17,164,955
Infrastructure and environmental services	163,509	6,376,785	6,540,294
Corrections and rehabilitation	13,185,744	2,385,540	15,571,284
Community and economic development	2,097,405	967,600	3,065,005
Debt Service:			
Principal	-	4,567,088	4,567,088
Interest and other charges	-	2,913,361	2,913,361
Bond issuance costs	-	267,448	267,448
Payment to escrow agent		436,629	436,629
Capital outlay	89,567	12,188,824	12,278,391
Total Expenditures	64,676,738	54,222,775	118,899,513
Excess (deficiency) of revenues over expenditures	797,460	(8,384,310)	(7,586,850)
OTHER FINANCING SOURCES (USES)			
Long-term debt issued	-	20,790,000	20,790,000
Payments to refunded bond escrow agent	-	(15,011,513)	(15,011,513)
Transfers in	585,861	2,093,419	2,679,280
Transfers out	(874,633)	(1,990,669)	(2,865,302)
Proceeds from sale of equipment	8,200	720	8,920
Total other financing sources and uses	(280,572)	5,881,957	5,601,385
Net change in fund balances	516,888	(2,502,354)	(1,985,466)
Fund balances - beginning, Restated	12,093,859	26,620,151	38,714,010
Fund balances - ending	$ 12,610,747	$ 24,117,797	$ 36,728,544

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

Webb County, Texas
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2008

Net change in fund balances - total governmental funds:	$ (1,985,466)
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.	
This is the amount by which capital outlays $12,746,556 exceeded depreciation $5,259,644 in the current period.	7,486,912
Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain or (loss) on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the cost of the asset sold.	(220,149)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.	376,525
Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. Also, governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas this amounts are deferred and amortized in the statement of activities. This is the amount by which proceeds exceeded repayments.	
Debt issued:	
Long term debt issued	(5,575,000)
Refunding bonds issued	(15,215,000)
Issuance Cost	267,447
Repayments	
To escrow agent	15,011,513
Principal payments	4,567,089
Amortization of Issuance Cost, Premiums, Discounts and Deferred Amount on Refunding	(208,327)
Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:	
Accrued interest not reflected on Governmental funds	44,847
Arbitrage rebate	75,027
Changes in inventory	314
Bad debt expenses	(105,142)
Compensated absences	56,227
Equipment Transferred Out to Business-type Activities	(283,722)
Internal service funds are used by management to charge the costs of certain activities, such as employees' health benefits and the workers' compensation, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.	1,284,870
Change in net assets of governmental activities	$ 5,577,966

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

Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2008

	Enterprise Fund	
	Water Utility	Internal Service Funds
ASSETS		
Current assets:		
Cash and investments	$ 1,889,490	$ 6,229,671
Accounts Receivable, net	217,572	-
Deferred charges	347,421	-
Due from other funds	149,511	426,595
Inventories	18,241	-
Total current assets	2,622,235	6,656,266
Non-current assets:		
Capital Assets:		
Land and improvements	216,295	-
Infrastructure in progress	744,647	-
Infrastructure	11,025,749	-
Utility System	747,627	-
Buildings	574,357	-
Equipment and furniture	866,217	84,068
Less Accumulated depreciation	(2,050,170)	(84,068)
Total non-current assets	12,124,722	-
Total assets	14,746,957	6,656,266

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

Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2008

	Enterprise Fund	
	Water Utility	Internal Service Funds
LIABILITIES		
Current Liabilities:		
Accounts payable	528,481	664,328
Salaries payable	35,751	-
Accrued interest payable	55,901	-
Due to other funds	2,057,650	843,141
Other accrued expenses	123,056	150,502
Compensated absences	18,944	22,812
Claims and judgments	-	1,001,490
Bonds, notes and loans payable	331,586	-
Total current liabilities	3,151,369	2,682,273
Non-current liabilities:		
Compensated absences	39,258	-
Claims and judgments	-	280,084
Bonds, notes and loans payable	6,585,555	-
Total non-current liabilities	6,624,813	280,084
Total liabilities	9,776,182	2,962,357
NET ASSETS		
Invested in capital assets, net of related debt	5,139,928	-
Restricted for debt service	465,055	-
Unrestricted	(634,207)	3,693,910
Total net assets	$ 4,970,776	$ 3,693,910
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	88,610	
Net assets of business-type activities	$ 5,059,386	

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the Business Activities of the Statement of Net Assets.
Total net assets per Government-Wide financial statements

Webb County, Texas
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended September 30, 2008

	Enterprise Fund	Internal Service
	Water Utility	Funds
REVENUES		
Charges for services	$ 1,498,471	$ 10,923,756
Total operating revenues	1,498,471	10,923,756
OPERATING EXPENSES		
Personnel services	883,194	-
Contractual services	11,110	59,158
Utilities	323,008	-
Repairs and maintenance	128,119	-
Other supplies and expenses	276,443	1,739
Insurance claims and expenses	-	9,225,250
Depreciation	316,442	-
Amortization	28,738	
Total Operating Expenses	1,967,054	9,286,147
Operating income (loss)	(468,583)	1,637,609
NON-OPERATING REVENUES (EXPENSES)		
Interest and investment revenue	54,618	186,257
Interest expense	(348,637)	-
Total non-operating revenue (expenses)	(294,019)	186,257
Income (loss) before contributions and transfers	(762,602)	1,823,866
Capital contributions	283,722	-
Transfers in	208,022	419,571
Transfers out	(22,000)	(939,636)
Special item - gain (loss) on sale of equipment	7,440	-
Change in net assets	(285,418)	1,303,801
Total net assets - beginning, restated	5,256,194	2,390,109
Total net assets - ending	$ 4,970,776	$ 3,693,910
Change in net assets, per above		
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	18,939	
Change in net assets of business-type activities (page 48)	$ (266,479)	

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of certain internal service funds is reported with Business Activities.

Change in Business-Type Activities in Net Assets per Government-Wide Financial Statements

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

Webb County, Texas
Statement of Cash Flows
Proprietary Funds
For Year Ended September 30, 2008

		Business Type Activities Enterprise Fund Water Utility	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$	1,515,047	
Premiums from participants			10,923,756
Payments to employees		(862,643)	
Payments to vendors, suppliers, and insurance administrators		(374,257)	(9,523,797)
Internal Transactions		(440,301)	
Net cash provided by operating activities		(162,154)	1,399,959
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES			
Transfers In		208,022	419,571
Transfers Out		(22,000)	(939,636)
Net cash provided by non capital financing activities		186,022	(520,065)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Infrastructure			
Infrastructure in Progress		(26,782)	
Land and Land Improvements		(743,339)	
Short Term Bonds Payable		66,759	
Interest Paid on Debt		(331,483)	
Long Term Bonds Payable		316,413	
Issuance Cost for Bonds		(48,000)	
Proceeds from sales of capital assets		7,440	
Net cash provided by capital financing activities		(758,992)	
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings		54,618	186,257
Net cash provided by investing activities		54,618	186,257
Net Increase/(Decrease) in Cash and Cash Equivalents		(680,506)	1,066,151
Cash and pooled investments, beginning of year		2,569,996	5,163,520
Cash and pooled investments, end of year	$	1,889,490	6,229,671
Reconciliation of operating income to net cash provided (used) by operations:			
Operating income	$	(468,583)	1,637,609
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense		316,442	
Amortization expense		28,738	
(Increase) Decrease in Accounts Receivable		16,576	
(Increase) Decrease in Due from Other Funds		(34,191)	(167,129)
(Increase) Decrease in Inventories		(6,086)	
Increase (Decrease) in Accounts Payable		354,022	(6,394)
Increase (Decrease) in Other Payables		16,487	240
Increase (Decrease) in Accrued Liabilities			169,288
Increase (Decrease) in Accrued Wages Payable		8,293	
Increase (Decrease) in Due to Other Funds		(406,110)	338,211
Increase (Decrease) in Funds Held In Trust			(461,469)
Increase (Decrease) in Short-Term Risk Liability			(146,029)
Increase (Decrease) in Long Term Risk Liability			35,632
Increase (Decrease) in Short Term Accrued Compensated Absences		(14,939)	
Increase (Decrease) in Long Term Accrued Compensated Absences		27,197	
Total adjustments		306,429	(237,650)
Net cash provided by operating activities	$	(162,154)	1,399,959

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

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2008

	Investment Trust Funds	Employee Retiree Insurance Trust Fund	Agency Funds
ASSETS			
Cash and investments	$ 1,972,644	$ 460,838	$ 16,654,002
Other receivables	4,923,090	370,065	632,981
Total assets	6,895,734	830,903	17,286,983
LIABILITIES			
Accounts payable	5,895,734	17,019	9,343
Due to other governments	-	-	3,467,855
Refunds payable and others	-	781,788	13,809,785
Total liabilities	5,895,734	798,807	17,286,983
NET ASSETS			
Held in trust for benefits and other purposes	$ 1,000,000	$ 32,096	

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

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2008

	Investment Trust Funds	Employee Retiree Insurance Trust Fund
ADDITIONS		
Contributions:		
Plan Members	$ -	$ 62,886
Total contributions	-	62,886
Investment earnings:		
Interest	59,132	7,885
Total net investment earnings	59,132	7,885
Other Additions:		
Fees and collections		
Grazing lease and royalties	1,432,597	-
Transfers in	2,883,442	520,065
Total other additions	4,316,039	520,065
Total additions	4,375,171	590,835
DEDUCTIONS		
Benefits	-	36,819
Claims	-	499,346
Administrative	-	22,575
Education	3,255,010	-
Transfers out	2,883,442	-
Total deductions	6,138,452	558,740
Change in net assets	(1,763,281)	32,096
Net assets - beginning	2,763,281	-
Net assets - ending	$ 1,000,000	$ 32,096

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

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Webb County, Texas (County) was established in 1848 and is a public corporation and a political subdivision of the State of Texas. The County has a population of 193,117 (U.S. Census 2000) living within an area of 3,366 square miles. The County is sixth largest county of the 254 Texas counties. The County is in the southwest quadrant of the state, and the City of Laredo, Texas is the County seat.

The County operates using a commission form of government. The County Judge is elected at large for a four-year term. The Commissioners' Court (Court) is comprised of four members elected for a four-year term from four election precincts. The Court provides various services to advance the welfare, health, morals, comfort, safety, and convenience of the County and its inhabitants. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the County (the primary government) and its component units.

The financial statements of the County have been prepared in accordance with Generally Accepted Accounting Principles in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standard Board ("GASB") is the standard-setting body for governmental accounting and financial reporting. Pronouncements of the Financial Accounting Standard Board ("FASB") issued after November 30, 1989 are not applied in the preparation of the financial statements of the enterprise fund in accordance with the election made by the County under GASB Statement #20. The GASB periodically updates its codification of existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The County's significant accounting policies are described below:

For the reporting year, the County elected early implementation of GASB Statement #34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."

A. REPORTING ENTITY

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financial accountable and, as such, should be included within the County's financial statements.

The primary government is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden on the County.

Additional, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Because of the closeness of their relationship with the County, two component units are blended as though they are part of the primary government. The reporting funds of the component units listed below are

included in the special revenue funds section of the County's Comprehensive Annual Financial Report (CAFR). These component units do not issue separately audited financial statements. The only financial data available on these component units are included in the County's CAFR and may be obtained from the Webb County Auditor's Office or through the County's Website.

Webb County Auditor
1110 Washington, Suite 201
Laredo, Texas 78040

www.**webbcountytx**.gov/**County**%20Auditor/Financial%20Reports/**CAFR**/2007%20**CAFR**/2007%20**CAFR**.html

Blended Component Unit The Webb County Community Action Agency (CAA) is an entity incorporated by the State of Texas. CAA's primary purpose is to take advantage of all Federal and State programs that are specially designed to aid and educate the underprivileged in the County. The Webb County Commissioners' Court is CAA's governing body. CAA has a twenty-one member advisory board consisting of (A) public officials, (B) indigent and, (C) the private sector. CAA's operations are reported in the special revenue funds.

Blended Component Unit The Laredo Webb County Child Welfare Board (Board) is an entity incorporated by the State of Texas. The Board's purpose is to provide foster care for neglected, delinquent and handicapped children of the County. The Webb County Commissioners' Court is the Board governing body. Thirteen resident members make up an advisory board appointed by the Commissioners' Court. The Board's operations are reported in the special revenue funds.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements on all of non-fiduciary activities of the primary government and its components units. While the previous model emphasized fund types (the total of all funds of a particular type), in the new reporting model the focus is on either the County as a whole or as major individual funds (within the fund financial statements).

Both the government-wide and fund financial statements within the basic financial statements categorize primary activities as either governmental activities or business-type activities. In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional categories (general government, public safety, justice system, etc.) that are otherwise being supported by general government revenues (property, sales and use taxes, intergovernmental revenues, and miscellaneous, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues

must be directly associated with the function or a business-type activity. Program revenues include revenues from fees, fines, and forfeitures, licenses and permit fees, and charges for services. The operating grants include operating-specific and discretionary (either operating or capital grants while the capital grants columns reflects capital-specific grants.

Historically, the previous model did not summarize or present net cost by function or activity. The County does not currently employ an indirect cost allocation system.

This government-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The fund financial statements are, in substance, very similar to the financial statements presented in the previous model. Emphasis here is on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund service provided and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct cost and program revenues reported for the variance functions concerned.

Unless an internal service fund is combined with the business-type activities (deemed to be an infrequent event), totals on the business-type activity fund statements directly reconcile to the business-type activity column presented in the government-wide statements.

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted.

This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance, (b) demonstrate the sources and use of liquid resources, and (c) demonstrate how the County's actual experience conforms to the budget or fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented on the page following each statement, which briefly explains the adjustment necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

Internal service funds of a government (that traditionally provide services primarily to other funds of the government) are presented in the summary form as part of the proprietary fund financial statements. Since the principal users of the internal services are the County's governmental activities, financial statements of internal service funds are consolidated into the governmental column when presented at the government-wide level. To the extent possible, the cost of these services is reflected in the appropriate functional activity (general government, public safety, justice system, etc.).

The County's fiduciary funds (which have been redefined and narrowed in scope) are presented in the fund financial statements by type (investment trust funds, pension trust fund, and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the County, these funds are not incorporated in the government-wide statements.

The focus of the revised reporting model is on the County as whole and the fund statements, including the major individual funds of the governmental and business-type activities, as well as the fiduciary funds, (by type). Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the financial information.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

1. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made, regardless of the measurement focus applied.

The Government-wide Financial Statements and the Proprietary, and Fiduciary Fund Financial Statements are presented on an accrual basis of accounting. The Governmental Funds in the Fund Financial Statements are presented on a modified accrual basis.

Accrual:

All proprietary and internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Property taxes, sale taxes, bingo taxes, mixed drink taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues items are considered to be measurable and available only when the County receives cash.

Modified Accrual:

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Property taxes, sales taxes and mixed drink taxes and bingo taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable

and available only when cash is received by the County. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule is that debt service expenditure, compensated absences and claims and judgments, are recognized when due.

In applying the "susceptible to accrual" concept to intergovernmental revenues pursuant to GASB Statement #33, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met should under most circumstances, be reported as advances by the provider and deferred revenues by the recipient.

2. FINANCIAL STATEMENT PRESENTATION

The financial transactions of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures, or expenses as appropriate. The various funds are reported by generic classification within the financial statements. Governmental resources allocated to, and accounted for, in the individual funds are based on the specific activities in accordance with laws, regulations, or other restrictions.

The new reporting model (GASB Statement #34) sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

GOVERNMENTAL FUNDS:

The focus of Governmental funds measurement (in the Fund Financial Statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the County's governmental funds.

General Fund is the general operating fund of the County. It is used to account for all financial resources except those require to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The County did not have major special revenues funds as of September 30, 2008. The County special revenues funds were deemed appropriately created as other non-major funds.

Debt Service Funds are used to account for the accumulation of funds for the periodic payment of principal and interest on governmental bonds, loans, and capital leases.

Capital Projects Funds are used to account for the financial resources to be used for the

acquisition and construction of major capital facilities (other than those financed by Business-type/Proprietary Funds). The County did not have major capital projects funds as of September 30, 2008. The County capital projects funds were deemed appropriately created as other non-major funds.

PROPRIETARY FUND TYPES:

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise, Water Utility Company and the County internal service funds are charges to customers for sales and services. The County also recognizes as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The following is the description of the Proprietary Funds of the County:

Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by pledge of the net revenues, (b) has third party requirements that the costs, be of providing services including capital costs, be recovered with fees and charges or (c) has pricing policy designed for the fees and charges to recover similar costs. The County may additionally elect to treat other County business similarly. The major fund (Water Utility Fund) represents the County's current business-type activity.

Internal Service Funds are used to account for the financing of services provided by a department to other departments, funds or component units of the County on a cost-reimbursement basis.

The Webb County Employees Health Benefit internal service fund accounts for the County employees' medical and dental premiums and claim payments. The Worker's Compensation Reserve internal service fund accounts for the County's self insurance of workmen's compensation premiums and claim payments.

FIDUCIARY FUNDS:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The reporting focus is upon net assets and changes in net assets and employs accounting principles similar to proprietary funds. Fiduciary funds are excluded in the government-wide presentation of the financial statements.

Investment Trust Funds, Other Employee Benefit Trust Fund and Agency Funds The County reports three trust funds and eight agency funds as Nonmajor fiduciary funds. Agency funds are used account for assets held by the County as an agent on behalf of various third parties outside the primary government.

The Permanent School Investment Trust Fund accounts for interest income and other revenues earned for the benefits of various independent school districts in the County. The Available School Investment Trust Fund accounts for the annual distribution to the independent school districts earned by the Permanent School Fund. The County declared a $ 3,255,010 distribution as of September 30, 2008 from these trust funds and also declared one million dollars to remain in the Permanent School Fund.

The Employees Retiree Insurance Trust Fund accounts for retirees' insurance benefits. The County's contracted a consultant to prepare the actuarial report for September 30, 2007 to early implement GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post employment Benefits Other Than Pensions. There has been no significant change to the employee retiree plan for the current fiscal year. Last year's actuarial report is appropriate for current fiscal year according to the County's actuarial consultants. The actuarial report is however scheduled to be updated to consider revised enrollment, projections and medical cost for the September 30, 2009 financial audit.

Non-Current Governmental Assets/Liabilities:

GASB Statement #34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the Governmental column in the government-wide Statement of Net Assets

D. ASSETS, LIABILITIES AND FUND EQUITY

1. DEPOSITS AND INVESTMENTS

The County's cash and cash equivalents include cash on hand, demand deposits, certificate of deposits and money market with a maturity date of 90 days or less from the date of purchase. Additionally, each fund's equity in the State investment pools is considered to be cash equivalent since the funds can deposit or effectively withdraw cash at any time without prior notice or penalty. State statutes and the County's official Investment Policy authorize the County to invest in obligations of or guaranteed by the United States government, certificates of deposit, investment pools authorized by the Public Funds Investments Act, mutual funds and money market mutual funds and repurchase agreements.

The County records investments at fair value in accordance with provisions of GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. All investment income is recognized as revenues in the appropriate fund's statement of revenues, expenditures and changes in fund balance. Deposit and Investments Risk Disclosures are in accordance with GASB Statement No. 40.

Pooled Cash - The County maintains pooled cash accounts for funds not require to be segregated. Some funds incur negative cash balances that are equivalent to liabilities. As a result, bank overdrafts are reported as interfund payables in the balance sheet. The general fund is the offsetting interfund receivable for the negative cash balance.

Bank Overdraft - Individual funds with their own bank account incurring cash overdraft balances are the results of payroll interfund bank transfers or transfers from the state investment pool occurring after the year end or special revenues or capital projects' grant funds on a reimbursement basis.

2. INVENTORIES

Inventories are valued at cost, which approximates fair value, using the first in, first out method, with some inventories on the average cost method. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, material amounts of inventories are reported as assets of their respective funds. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates the assets are unavailable for appropriation even though they are a component of reported assets.

3. CAPITAL ASSETS AND DEPRECIATION

Capital Assets – Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, dam, and similar immovable items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

The County elected early implementation of the infrastructure reporting requirements of GASB Statement 34.

Capital assets are defined as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the County are depreciated using the straight-line method over the estimated useful life of the assets as follow:

Buildings and improvements	15 to 40 years
Equipment (computer, office and vehicles)	5 years
Infrastructure - roads (paved, caliche, or dirt)	15 to 40 years
Infrastructure - bridges	25 to 35 years
Infrastructure - dam	40 years
Infrastructure - cattle guards and culverts	20 years
Infrastructure - water and wastewater lines and pump stations	40 years

4. INTERFUND TRANSACTIONS

During the course of normal operations, the County has many transactions between funds. The accompanying fund level financial statements reflect as transfer the expenditures and transfers of resources to provide services construct assets and meet debt service requirements. The effect of interfund activity has been eliminated in the Government-wide financial statements, except for transactions between the governmental and business-type activities.

5. DUE FROM OTHER GOVERNMENTAL UNITS

To recognize resources available for Special Revenue Funds and Capital Projects Funds, the County records amounts due from grantors upon receipt of the award and records the award as deferred revenue. For grants that require expenditures for eligible grant purposes in order to earn the award, revenues are recognized when expenditures are made. For other grants and financial assistance, the amounts due from other governmental units and deferred revenue are reduced upon receipt of payment and revenues are then recognized.

6. FUND EQUITY

Certain fund balances or portions thereof have been reserved to indicate amounts that are not appropriated for expenditures or are legally segregated for a specific future purpose. Designation of a portion of the fund balance is established to indicate tentative plans for financial resource utilization in a future period.

7. CAPITAL GRANT

Capital grants restricted for capital acquisitions or construction other than those associated with proprietary funds, are accounted for in the applicable Capital Projects Funds. Grant monies restricted for acquisition of Enterprise Fund capital assets are recorded as contributed equity in the applicable enterprise fund. Therefore, depreciation expense relating to fixed assets contributed or acquired with grant monies is deducted from the applicable net assets category.

8. OTHER ASSETS AND UNAMORTIZED BOND ISSUANCE COSTS

Other assets held are recorded and accounted for at cost. In the governmental funds, premiums discounts and issuance costs are treated as period costs in the year of issue. Bond issuance costs are shown as debt service expenditures. Bond premiums and discounts are shown as other financing sources.

In the proprietary funds, bond discounts and issuance costs are deferred and amortized over the term of the bonds using the bonds outstanding method that approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of the revenue bonds payable whereas issuance costs are recorded as other assets. Expenses relating to the sale of the combination tax and revenues bonds in the enterprise fund are amortized over the life of the issue. As part of the reconciliation and presentation at the government-wide level these costs are adjusted and reflected similarly to proprietary funds.

Governmental Activities:	
Unamortized Bond Issuance Costs	1,100,866
Prepaid Expenses	34,840
Deposits	9,480
Total $	1,145,186

Business Activities:	
Proprietary Fund:	
Enterprise Fund	
Unamortized Bond Issuance Costs	347,421
Total $	347,421

9. RECLASSIFICATION

Certain September 30, 2007 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2008.

10. ADJUSTMENTS TO NET ASSETS AND FUND BALANCE

Governmental Activities

The following prior period restatements were made to the governmental activities and governmental funds:

The governmental activities beginning fund balance was adjusted ($37,466) for building improvements, construction in progress, infrastructure in progress adjusted according for capital assets placed in service the prior year.

Capital assets were overstated by $ (56,208) for the Rio Bravo Park ($1,350), Oilton & Mirando Park ($1,692), Las Penitas Park ($1,200) and Larga Vista Expansion Project ($562) previously reported as buildings improvements for stale dated retainage reduced for the above mentioned project cost. The Old Milwaukee & Tanquecitos project ($47,330) and the Los Altos & Tanquecitos water and sewer service ($4,074) was previously reported as infrastructure in progress that should not have been capitalized during the prior year.

Accumulated Depreciation was also restated for a net total $ 18,742 for previously reported infrastructure in progress that should not have been placed in service during the prior year.

The Colonias Right of Way Acquisition was adjusted for accumulated depreciation by $ 30,678 for infrastructure that should have been an easement. Accumulated depreciation was also adjusted for completed projects for a total $ ($11,936) for the Mirando Community Center Expansion Project ($83) and the Self Help Center buildings ($1,506) and the Rio Bravo Wastewater Treatment Plant ($10,347) reported either as construction in progress or infrastructure in progress.

The General Fund's fund balance was adjusted net by ($27,233) for receipts that should have been recorded in the General Fund or in their respective fund; the Vehicle Inventory Tax Fund $82, City of EL Cenizo Tax Fund ($10,892) and Motor Vehicle Sales and Use Tax Fund ($1,030), Texas State Park &Wild Life ($2,800) as a liability. In addition ($12,593) was adjusted for the understated settlement for the delinquent tax attorneys in previous year estimated liability.

The Debt Service's fund balance was adjusted for $ 156,912 to recognize the deposit plus interest for the reserve fund set aside for the Certificate of Participation, Series 1997 at the initial purchase and reported as conduit debt until the bonds were defeased on November 20, 2007.

The Community Justice Assistance Division (CJAD) special revenue fund was adjusted for ($19,097); CJAD Day Reporting Center ($ 841) and CJAD Basic Supervision Program ($18,256) for grant refund payable for the end of their biennium funding restatement at the beginning fund balances and the beginning governmental activities net assets for 2007.

The Texas Juvenile Probation Commission (TJPC) special revenue fund was adjusted $2,740; TJPC Juvenile Justice Alternative Education Program grant receivable and revenues for the previous year restatement at the beginning fund balance and the beginning governmental activities net assets for 2007.

The total effect reported as a restatement to beginning fund balance and beginning governmental activities net assets was a decrease of $ 75,856 as of October 1, 2007.

Business-type Activities

There were no prior period restatements made to the business-type activities.

11. SPECIAL ITEMS

The County defeased the Certificate of Participation Bonds Series, 1997 with the purchase of Tax Notes, Series 2007A during the current fiscal year. The real property and debt was not reported on the County financial statements since the inception of the conduit debt. Once the tax notes were purchased the fair value of the building $ 611,326, land $ 289,674, $ 98,851 issuance cost and the defeased COP debt $1,220,000 resulted in $ 220,149 special item loss reported in the Statement of Activities for governmental activities.

12. CAPITAL CONTRIBUTIONS

The governmental activities transferred a book value of $ 283,722 consisting of $500,000 for the Colorado Acres Water Dispenser Plant, $8,722 for a water pump and $ 40,798 for a backhoe to the business-type Water Utility Fund less the related $ 265,798 of accumulated depreciation.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FIANANCIAL STATEMENTS

A. Explanation of certain differences between the proprietary fund statement of net assets and the government-wide statements of net assets

The proprietary fund statement of net assets include a reconciliation between net asset – total enterprise fund and net assets of business-type activities as reported in the government-wide statements of net assets. The description of the sole elements of that reconciliation is "Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds." The details of the $ 88,610 difference are as follows:

Internal receivable representing charges in excess of cost to business-type activities – prior years	$ 69,671
Internal receivable representing charges in excess of cost to business-type activities – current year	18,939
Net adjustment to increase net assets – total enterprise fund to arrive at net assets – business-type activities	$ 88,610

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. EXCESS EXPENDITURES OVER APPROPRIATIONS

The County does not have excess expenditures / expenses over appropriations to be reported as of September 30, 2008.

B. DEFICIT FUND EQUITY

The county's Water Utility System Fund is an Enterprise Fund that had a negative unreserved retained fund balance of $634,207 at the end of September 2008. The population in the area serviced by the System has not grown as expected. As a result, revenue from water and sewer sales was also less than expected. The County is committed to make transfers from its general fund until such time the fairly new utility system becomes self-supporting. The transfers are made to make certain the Utility System will meet its operational and debt service obligations. The FY 2008-2009 budget has a transfer of $475,000 from the general fund to the water utility fund for that purpose.

IV. DETAILED NOTES ON ALL FUNDS

A. CASH AND CASH EQUIVALENTS, INVESTMENTS, AND BANK OVERDRAFT

CASH - At September 30, 2008, the County's cash on hand is $ 17,997 and $ 300 for governmental activities and business type activities respectively. The carrying amount of the County deposits was $ 3,347,978 and the bank balance was $ 3,757,562 for governmental activities. The fiduciary funds carrying amount of the County's deposits was $ 6,511,433 and bank balance was $ 6,669,460. Of the bank amounts, 100 percent was insured or collateralized with securities held by the County's agent in the County's name.

CASH EQUIVALENTS - Cash equivalents represent deposits and short-term highly liquid investments with a maturity of less than three months.

The Interlocal Cooperation Act, chapter 791 of the Texas Government Code, and the Public Funds Investment Act, chapter 2256 of the Texas Government Code provide for the creation of public funds investment pools through which political subdivisions and other entities may invest public funds.

Pursuant to subchapter G of chapter 404, the Comptroller of Public Accounts administers the Texas Local Government Investment Pools (the TexPool Portfolios) as public funds investment pools through the Texas Treasury Safekeeping Trust Company. The TexPool portfolio is designed and managed to ensure that it maintain its AAAm rating (or the equivalent) by a nationally recognized statistical rating organization. There is a twenty-four hour fund availability of these funds; therefore, the Texpool's investment total $ 54,863,563 ($ 44,444,131 for governmental activities, $ 1,889,190 for business-type activities, and 8,530,242 for fiduciary funds) are reported as cash equivalent. Texpool's net assets value is 0.99954% of the County's carrying value as of September 30, 2008. Accordingly, the fair valve of the position in TexPool is the same as the value of TexPool shares.

As required by Technical Bulletin 94-1 Disclosures about Derivatives for indirect transactions such as investment pool, Texpool held no derivative securities. Texpool's investment policy does not allow for derivative investments.

The Texas Short Term Asset Reserve Fund (TexSTAR) is a local government investment pool organized under the authorized of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors JPMorgan Fleming Asset Management, Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services and participant services and marketing, respectively.

JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Service Inc., provide custodial, transfer agency, fund accounting, and depositary services. TexSTAR portfolio shall be designed and managed to ensure that it will meet all the requirements necessary to maintain an AAAm rating (or the equivalent) by a nationally recognized investment rating firm. There is twenty-four hour fund availability of these funds; therefore, the investment of $ 55,244 is also reported as cash equivalent. TexSTAR's net asset value is 0.999262% of the County's carrying value as of September 30, 2008. Accordingly, the fair valve of the position in TexSTAR is the same as the value of TexSTAR shares. All securities in the portfolio shall be marked to market daily, and if the ratio of the market value of the Fund portfolio divided by the book value of the portfolio is less than .995 or greater than 1.005, TexSTAR shall sell portfolio holding as required to maintain the ratio between .995 and 1.0005. However, the $1.00 per unit value is not guaranteed or insured by TexSTAR or the co-administrators.

As required by Technical Bulletin 94-1 Disclosures about Derivatives for indirect transactions such as investment pool, TexSTAR held no derivative securities. TexSTAR investment policy does not allow for derivative investments and commercial paper.

Cash and cash equivalents and investments are combined in the Financial Statements as follows:

	Primary Government		
Financial Statements	Governmental Activities	Business-type Activities	Fiduciary Funds
Cash on hand	$ 17,997	300	
Deposits	3,347,978		6,511,433
Certificates of deposit			4,045,808
Texpool State Investment Pool	44,444,131	1,889,190	8,530,242
TexStar Investment Pool	55,244		
Total Cash and Cash Equivalents	$ 47,865,350	1,889,490	19,087,483

The Webb County General Fund operating bank account did not have an overdraft cash balance as of September 30, 2008.

1. Investments

The investment policies adopted by the Court are in accordance with the laws of the State of Texas. The policies identify investment policy, investment strategies, investment guidelines and investment management.

The County demand deposits and bank certificates of deposits are fully covered by collateral held in the County name by the County's agent, the Federal Reserve Bank of Dallas. The County's collateral agreements require the fair value of securities held by its agents to exceed the total amount of cash and investments held by International Bank of Commerce (depository bank).

2. Interest Rate Risk

All investments carry the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The County manages its exposure to interest rate risk by limiting the weighted average days to having the majority of the investments portfolio in external investment pools. As of September 30, 2008 the County was in compliance with all its investment guidelines to manage interest rate risk.

At year end, the County investment balances were as follows:

Investment Type	Primary Government: Governmental Activities	Primary Government: Business-type Activities	Fiduciary Funds	Average Weighted Average Maturity	Standard & Poor's Credit Rating
Certificates of deposits			261,185	Less then 90	
Certificates of deposits			3,784,622	Less then 365	
Texpool Investment Pool	44,444,131	1,889,190	8,530,242	42 (1) 79 (2)	AAAm
TexStar Investment Pool	55,244			34 (1)	AAAm
Total $	44,499,375	1,889,190	12,576,050		

Definition of weighted average maturity (1) & (2)

(1) This weighted average maturity calculation uses the SEC Rule 2A-7 definition for slated maturity for any floating rate instrument held in the portfolio to determine the weighted maturity for the pool. This rule specifics that a variable rate instrument to be paid in 397 calendar days or less shall be deemed to have a maturity equal to the period remaining until the next readjustment of the interest rate.

(2) This weighted average maturity calculation uses the final maturity of any floating rate instrument held in the portfolio to calculate the weighted average maturity for the pool.

3. Credit Risk and Concentration of Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer.

The County is authorized by statute and its investment policy to invest in obligations of, or guaranteed by the United States Government (investments shall not constitute more than 75% of the portfolio), certificates of deposits (investments shall not constitute more than 20% of the portfolio), investment pools (investments may constitute up to 100% of the portfolio), mutual funds and money market mutual funds (investments not more than 80% the County's monthly average fund balance may be invested in the aggregate separately or collectively of the portfolio)and repurchase agreements (investments shall not constitute more than 50% of the portfolio). The County and District Clerk four percent of certificates of deposits are mandates by the court orders.

In addition investments will not have a maturity greater than twelve months from date of purchase, unless the Commissioners Court authorizes an investment with a longer maturity and the investment will not constitute more than 15% of the portfolio of the General fund, Special Revenue Funds, Enterprise Fund, Internal Service Funds and Fiduciary Funds.

Capital Projects Funds investments will not have a maturity greater than twelve months from date

of purchase, unless the Commissioners Court authorizes an investment with a longer maturity and the investment will not constitute more than 25% of the portfolio.

Investment Issuer	Market Value of Collateral	Primary Government Governmental Activities	Primary Government Business-type Activities	Fiduciary Funds	Percentage of Portfolio
Compass Bank		$		1,072,838	1.82%
International Bank of Commerce				184,637	0.31%
Commerce Bank				1,764,337	2.99%
Well Fargo Bank NA				49,969	0.08%
Falcon International Bank				742,018	1.26%
First National Bank				232,010	0.39%
TexPool Investment Pool					
Government Securities - Agencies		25,288,711	1,074,949	4,853,708	52.94%
Repurchase Agreements	.99954% of book value	19,155,420	814,241	3,676,534	40.10%
TexStar Investment Pool					
Government Securities - Agencies		27,075			0.05%
Repurchase Agreements	.999262% of book value	28,169			0.05%
Total Investment by Issuer		$ 44,499,375	1,889,190	12,576,050	100.00%

4. Custodial Credit Risk

Investments are exposed to custodial credit risk if the investments are uninsured, are not registered in the County's name and are held by the counterparty. In the event of the failure of the counterpart, the County may not be able to recover the value of its investments that are held by the counterparty. As of September 30, 2008 all of the County's investments are held in the County's name.

In accordance with the County's investment policy, all funds held by an insured state or national bank domiciled in Texas in demand deposits or in certificates of deposits shall be secured by the FDIC and/or by 102% in pledged collateral. All funds held in certificates of deposits by a saving bank domiciled in Texas must be fully secured by the FDIC. The County recognizes that The FDIC insurance is only available up to maximum per account of $100,000. Funds held by banks domiciled in Texas are not insured by the FDIC shall be pledged as collateral for at a rate of 102% collateral, any of the following book entry securities: 1) government securities or obligations issued by the State of Texas, its agencies or political subdivisions approved by the Attorney General of Texas, 2) obligations of the United States or its agencies and instrumentalities, excluding mortgage securities or 3) any other obligation or securities authorized to be collateral securing the funds of counties under the laws of the State of Texas. All collateral shall be placed with an independent third party financial institution for safekeeping, with original safekeeping receipts issued to the County.

B. RECEIVABLES

Accounts, billings, and taxes receivables and related allowances are as follows:

Receivables	Governmental Activities	Business-type Activities
Tax Receivable - Delinquent	8,339,224	
Billings Receivable		213,768
Accounts Receivable	472,927	3,804
Fines Receivable	2,961,310	
Probation Fees Receivable	141,443	
Notes Receivable		
Accrued Interest Income	870	
Total Receivables	$ 11,915,774	$ 217,572

Governmental funds report deferred revenues in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not earned. For the governmental statements, property taxes expected to be collected are reported as deferred. At the end of the current fiscal year, the various components of deferred revenues and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
Properties taxes receivables – General Fund	7,349,915	
Properties taxes receivables – Road and Bridge Fund	159,528	
Properties taxes receivables – Debt Service Fund	1,036,112	
Grant drawdown prior to meeting all eligibility requirements		630,002
Total	$ 8,545,555	$ 630,002

C. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2008 was as follows:

	Ending Balance 9/30/2007	Increases	Decreases	Ending Balance 9/30/2008
Governmental activities:				
Capital assets, not being depreciated:				
Land and improvements	$ 7,512,310	$ 565,224	$	$ 8,077,534
Infrastructure in progress	12,798,995	1,526,488	3,730,185	10,595,298
Construction In progress	8,642,627	7,770,030	534,278	15,878,380
Total capital assets, not being depreciated	28,953,932	9,861,742	4,264,463	34,551,211
Capital assets, being depreciated:				
Infrastructure	78,353,076	5,167,942	275,550	83,245,466
Buildings	80,646,684	1,535,799	504,804	81,677,679
Furniture, fixtures, and equipment	32,187,367	1,570,682	247,284	33,510,766
Total capital assets, depreciated	191,187,126	8,274,423	1,027,638	198,433,912
Less accumulated depreciation for:				
Infrastructure	(41,704,144)	(1,266,711)	30,678	(42,940,178)
Buildings	(28,540,558)	(2,144,500)	225,000	(30,460,059)
Furniture, fixtures, and equipment	(25,017,177)	(1,860,368)	238,562	(26,638,982)
Total accumulated depreciation	(95,261,879)	(5,271,579)	494,240	(100,039,219)
Total capital assets, being depreciated, net	95,925,248	3,002,844	533,398	98,394,692
Governmental activities capital assets, net	$ 124,879,180	$ 12,864,586	$ 4,797,862	$ 132,945,904
Business-type activities:				
Capital assets, not being depreciated:				
Land and improvements	$ 216,295	$	$	$ 216,295
Infrastructure in progress	1,308	743,340		744,647
Total capital assets, not being depreciated	217,603	743,340		960,942
Capital assets, being depreciated:				
Infrastructure	11,746,593	26,782		11,773,376
Buildings	574,357			574,357
Furniture, fixtures, and equipment	378,885	549,520	62,188	866,217
Total capital assets, depreciated	12,699,835	576,302	62,188	13,213,950
Less accumulated depreciation for:				
Infrastructure	(1,025,441)	(276,501)		(1,301,943)
Buildings	(125,792)	(14,359)		(140,151)
Furniture, fixtures, and equipment	(378,886)	(291,379)	62,188	(608,077)
Total accumulated depreciation	(1,530,118)	(582,240)	62,188	(2,050,170)
Total capital assets, being depreciated, net	11,169,717	(5,938)		11,163,781
Business-type activities capital assets, net	$ 11,387,320	$ 737,402	$	$ 12,124,722

Depreciation expense was charged to functions / programs of the primary government as follows:

Governmental activities:	
General Government	$ 786,545
Public Safety	890,218
Justice System	686,472
Health and Human Service	274,032
Infrastructure and Environmental Services	1,169,317
Correction and Rehabilitation	456,561
Community and Economic Development	514,194
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	
Total depreciation expense - governmental activities	$ 4,777,340
Business-type activities:	
Total depreciation expense - business-type activities	$ 520,052

The beginning accumulated depreciation balance was adjusted for prior period adjustments for the governmental activities and business-type activities by $ 18,742 and $ - 0 - respectively.

D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued liabilities in the governmental and business activities are as follows:

Accounts Payable and Accrued Liabilities	Governmental Activities	Business-type Activities
Bank overdraft	$	$
Accounts payable	8,095,260	499,214
Accrued wages	3,258,805	35,749
Other liabilities	2,216,542	45,186
Restitution payable	169,295	
Retainage payable	759,933	52,366
Customer deposits		54,774
Total Accounts Payable and Accrued Liabilities	$ 14,499,836	$ 687,289

E. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The County has numerous transactions between funds that involve receipts and disbursements by one fund for amounts of another fund. Those transactions that require one fund to reimburse another are classified in the balance sheet of the various funds as due to or due from other funds, as appropriate. Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the County are accounted for as revenues, expenditures, or expenses in the funds involved.

Individual interfund receivable and payable balances at September 30, 2008 were:

Primary Government	Interfund Receivables	Interfund Payables
Governmental Funds		
General Fund	$ 6,813,199	$ 7,480,462
Nonmajor Governmental Funds	5,296,545	2,304,597
Governmental Funds Subtotals	12,109,744	9,785,059
Proprietary Funds		
Enterprise Fund	149,511	2,057,650
Internal Service Funds		
Employee Health Benefits	426,595	
Workers Compensation Reserve		843,141
Internal Service Funds Subtotals	426,595	843,141
Total	$ 12,685,850	$ 12,685,850

Transfers of financial resources among funds are recognized in all funds affected in the accounting period in which the interfund receivable and payable arises. Interfund operating transfers are legally authorized transfers from a fund to the fund through which the resources are to be expended. During the fiscal year ended September 30, 2008, transfers were as follows:

	Transfers In:					
Transfers Out:	General Fund	Nonmajor Governmental Funds	Water Utilities Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total
General Fund	$	$ 666,611	$ 208,022	$	$	$ 874,633
Nonmajor Governmental Funds	585,861	1,404,808				1,990,669
Water Utilities Enterprise Funds		22,000				22,000
Internal Service Funds				419,571	520,065	939,636
Fiduciary Funds					2,883,442	2,883,442
Total	$ 585,861	$ 2,093,419	$ 208,022	$ 419,571	$ 3,403,507	$ 6,710,380

Transfer in $585,861 from the General Fund consisted of $ 220,861 from the Webb County Courthouse Security Fund for the Sheriff and $ 365,000 from the Webb County Road & Bridge Fund for the vehicle maintenance department included in the General Fund.

Transfers out $666,661 from the General Fund consisted of $ 396,703 for debt service payments for the certificates of participation bonds, capital leases and LoanSTAR loan, $ 60,000 for Webb County Record Preservation Fund for personnel and operations, $ 34,908 for the 2007 – 2008 Building Maintenance & Construction Fund for capital outlay, $ 175,000 for the Justice Center Improvement Fund for the justice center fifth floor expansion.

The Court also approved the general fund transfers out $ 208,022 consisting of $ 120,000 to fund a debt service requirements and $ 88,022 to fund operating expenses equipment rental, repairs, maintenance and fuel cost. The Water Utility Fund transfers out $22,000 to the Certificate of Obligation, Series 2006 for the interest income to be retain by the capital project series 2006 fund.

The noted different between Water Utility Fund transfers and the business type activities consist of $ 283,722 for the net book value for Colorado Acres Water Dispenser Plant function and the water pump transferred from the by governmental activities. The capital asset was capitalized by the Webb County Water Utility Fund.

The Court approved $ 939,636 transfers from the Worker's Compensation Reserve Fund to the Webb County Employees' Health Benefit internal service fund to eliminate $ 419,571 the fund's deficit and the Webb County Employees Retiree Fund to fund $ 150,000 for an additional program year $ 370,065 for the second year compliance with GASB Statement 45, OPEB accounting and reporting requirements.

The Permanent School Investment Trust Fund transfers $ 2,883,442 to the Available School Trust Fund for the interest income earned and gazing and hunting lease proceeds. The Court did not declare a distribution in the current year to the County school districts.

F. LEASES

The County entered into contractual lease agreements for equipment, heavy equipment, vehicles, and portable buildings for the General Fund, Road and Bridge Fund, and the U.S. Department of Health and Human Service - Head Start Program. The leases met the criteria of a capital lease, in which the benefits and risks of ownership are essentially transferred to the lessee, the County. Upon entering into these capital leases, the County records capital outlay and other financing sources for governmental funds equal to the capitalization amounts of the equipment in the fund that accounts for the acquiring governmental funds. The County records the asset and the related liability for the enterprise fund.

The assets acquired through capital lease are as follows:

		Governmental Activities
Asset:		
Buildings	$	82,905
Equipment		3,137,056
Less: Accumulated Depreciation		(2,653,416)
Total	$	566,545

Lease payments are reported in the Debt Service Fund for governmental funds as taxes that have been levied for that specific purpose. The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2008, were as follows:

Year Ending September 30	Governmental Activities
2009	62,979
2010	62,979
2011	62,979
2012	62,979
2013	15,303
Total minimum lease payments	267,219
Less: amount representing interest	(27,896)
Present value of minimum lease payments	$ 239,323

G. LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended September 30, 2008. The Certificates of Obligations, General Obligation Refunding, Limited Tax Improvements, Limited Tax Refunding bonds and Tax Notes pertain to governmental funds. The LoanSTAR Loan and capital leases pertain also to governmental funds. The governmental bond debt is retired from the Debt Service Fund; primarily ad valorem taxes, and the LoanSTAR Loan for the County Central Chiller Plant and the capital lease for the Mitel telephone network system for the administration building are retired from General Fund transfers.

The TWDB Water and Sewer DFUNDII Loan series 2000, a portion of the Certificates of Obligations non-refunded, series 1999 and 2000, Certificates of Obligations, Series 2006 and Series 2008, Limited Tax Refunding Bonds, Series 2005 and TWDB EDAP Loan (series 2004 & series 2004A) are retired by the Webb County Water Utility Fund.

Changes in Long-Term Liabilities

Long-term liabilities activity for the fiscal year ended September 30, 2008, was as follow:

	Original Amount	Beginning Balance	Additions	Refunded	Reductions	Ending Balance	Amount Due Within One Year
Governmental Activities:							
Certificates of Obligations & Bonds							
Certificates of Obligations, Series 1996	7,500,000						
General Obligations Refunding Bonds, Series 1998	8,020,000	7,290,000		7,105,000	185,000		
Certificates of Obligations, Series 1999	13,664,700	1,255,688			613,995	641,694	641,694
Certificates of Obligations, Series 2000	5,995,000	1,072,894			246,112	826,782	296,104
Certificates of Obligations, Series 2001	7,000,000	6,310,000		1,205,000	160,000	4,945,000	180,000
Limited Tax Improvement Bonds, Series 2002	11,300,000	9,230,000		1,615,000	460,000	7,155,000	475,000
Certificates of Obligations, Series 2002	4,300,000	3,305,000			165,000	3,140,000	170,000
Limited Tax Refunding Bonds, Series 2002	6,275,000	2,400,000			1,170,000	1,230,000	1,230,000
Limited Tax Refunding Bonds, Series 2003	6,335,000	5,160,000			435,000	4,725,000	450,000
Certificates Of Obligation, Series 2003	10,000,000	9,470,000		3,770,000	220,000	5,480,000	385,000
Limited Tax Refunding Bonds, Series 2005	12,716,562	12,646,797			39,066	12,607,731	34,617
Certificates Of Obligation, Series 2006	11,685,000	11,193,000			181,000	11,012,000	235,000
Limited Tax Refunding Bonds, Series 2007	6,985,000		6,985,000		35,000	6,950,000	25,000
Limited Tax Refunding Bonds, Series 2008	7,105,000		7,105,000			7,105,000	215,000
Certificates of Obligations, Series 2008A	5,575,000		5,575,000			5,575,000	
	124,456,262	69,333,379	19,665,000	13,695,000	3,910,173	71,393,207	4,337,414
Bond premiums		674,187		60,458	126,187	487,542	
Bond discounts		(195,439)		(28,603)	(11,817)	(155,019)	
Less deferred amount on refundings		(618,059)	(344,086)		(147,157)	(814,988)	
Total Certificates of Obligations & Bonds	124,456,262	69,194,068	19,320,914	13,726,855	3,877,386	70,910,741	4,337,414
Loans							
LoanSTAR Revolving Loan Program	1,124,039	275,754			155,648	120,106	120,106
Total Loans	1,124,039	275,754			155,648	120,106	120,106
Tax Notes							
Tax Notes, Series 2007	1,680,000	1,680,000			310,000	1,370,000	325,000
Tax Notes, Series 2007A	1,125,000		1,125,000		110,000	1,015,000	140,000
Total Notes	2,805,000	1,680,000	1,125,000		420,000	2,385,000	465,000
Lease Purchases							
Lease Purchases	1,719,665	320,591			81,268	239,323	51,753
Total Lease Purchases	1,719,665	320,591			81,268	239,323	51,753
Governmental activities long-term liabilities	130,104,966	71,470,413	20,445,914	13,726,855	4,534,302	73,655,170	4,974,273
Business-type Activities:							
Certificates of Obligations, Series 1999	1,135,300	104,312			51,006	53,307	53,307
Certificates of Obligations, Series 2000	1,800,000	322,107			73,888	248,219	88,897
Limited Tax Refunding Bonds, Series 2005	2,058,438	2,048,203			5,934	2,042,269	5,383
Certificates of Obligations, Series 2006	720,000	697,000			24,000	673,000	25,000
Certificates of Obligations, Series 2008	648,000		648,000			648,000	4,000
	6,361,738	3,171,622	648,000		154,827	3,664,794	176,586
Bond premiums		84,308			16,450	67,858	
Bond discounts		(8,224)			(392)	(7,832)	
Less deferred amount on refundings		(158,689)			(31,010)	(127,679)	
Total Certificates of Obligations	6,361,738	3,089,017	648,000		139,875	3,597,141	176,586
Loans							
TWDB Water & Sewer DFUNDII, Series 2000	1,958,000	1,810,000			70,000	1,740,000	90,000
TWDB EDAP Loan, Series 2004	1,102,000	1,067,000			25,000	1,042,000	50,000
TWDB EDAP Loan, Series 2004A	588,000	553,000			15,000	538,000	15,000
Total Loans	3,648,000	3,430,000			110,000	3,320,000	155,000
Business-type Activity Long-term Liabilities	10,009,738	6,519,017	648,000		249,875	6,917,141	331,586

Description of Individual Bond Issues and Loans Outstanding

Summarized below are the County's individual bond and loan issues which are outstanding at September 30, 2008.

Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
PRIMARY GOVERNMENT:				
Governmental Activities				
General Obligation Refunding Bonds, Series 1998 refund a portion of the County's currently outstanding Certificates of Obligation, Series 1996; costs incurred in connection with issuance of the bonds	8,020,000		3.50%-4.45%	
Certificates of Obligations, Series 1999 a new County administration building; a new courtroom for the 406th District Court; a chiller to serve County buildings; automobiles, trucks, and road equipment; computer and software equipment for County departments including Y2K compliance; and elevated storage tank in Rio Bravo; water transmission lines in the El Cenizo area; water utility equipment, including pumps and related equipment and buildings and improvements for the the County Water Utilities Department; vehicle maintenance equipment for County garages; and the payment of contractual obligations for professional services in connection with the above projects	13,664,700	641,694	5.00%-6.00%	680,544
Certificates of Obligations, Series 2000 completion of the new county administration building; purchase 7,084 square feet of land adjoining the administration building; construction of improvements to the Webb County Jail; improvements to the computer network; purchase of 2000 Hawk fire apparatus; construction of building modifications; road rehabilitation; right-of-way acquisition; construction of a water treatment plant, raw water delivery system, and raw water storage tank; purchase of vehicles, computers, laboratory equipment, backhoes, water and wastewater pumps, generators, and other equipment for water treatment plant and general county operations; and the payment of contractual obligations for professional services in connection with the above projects	5,995,000	826,781	4.55%-6.00%	544,211
Certificates of Obligations, Series 2001 acquisition and renovation of the land and buildings for the downtown Villa Antigua project; replacement or upgrade of the County's main computer system and purchase of additional computer equipment; acquisition of land and construction of the County's morgue; expansion or rehabilitation of existing County buildings; construction, renovation, and improvements to various County parks; right-of-way acquisition in the colonias area; construction of an international bridge; purchase of computers, printers, copiers, furniture, and vehicles for various County departments; and the payment of contractual obligations for professional services in connection with such projects	7,000,000	4,945,000	4.55%-5.73%	800,081
Limited Tax Improvement Bonds, Series 2002 design, planning, acquisition, construction, capital outlay, and equipping of juvenile detention facility; and the payment of contractual obligations for professional services in connection with such project	11,300,000	7,155,000	3.00%-4.80%	770,101
Certificates of Obligations, Series 2002 design, planning, acquisition, construction, capital outlay, and equipping of community centers, other County buildings, improvements to the County parks, construction of bridges, acquisition of water supply and general equipment and other projects; and paying the costs of issuance thereof	4,300,000	3,140,000	3.00%-5.03%	305,919
Limited Tax Refunding Bonds, Series 2002 refund the outstanding obligations of the County listed on Schedule 1 hereto (the "Refunded Obligations") on February 15, 2003 on a current basis with a delivery date for the Refunding Bonds of November 21, 2002.	6,275,000	1,230,000	5.00%	1,260,750
Limited Tax Refunding Bonds, Series 2003 refund the outstanding obligations of the County on Schedule 1 hereto (the "Refunded Obligations") on March 1, 2004.	6,335,000	4,725,000	2.50%-3.00%	948,600

LoanStar Loan revenues are from the State Energy Conservation Office in the form of a loan. Funds are to be used for the energy conservation retrofit measures of the Law Enforcement Center and the Justice Center.	1,197,256	120,106	4.04%	120,106
Certificates Of Obligations, Series 2003 for the design, planning, acquisition, construction, and equipping of golf course improvements; purchase and renovation of the site and building called "Tex-Mex" building at 1202 Washington Street; sites for and construction of ionization towers and monitoring station for rain enhancement; construction, renovation, equipment, and improvement to various County parks and community centers; right-of-way acquisition and road improvements in the colonias areas;construction of an international bridge; acquisition of a secondary County water source; purchase computers, copiers, fax machines, furniture, vehicles, heavy equipment and other equipment for the County courts, the Sheriff's department, and other various County departments; Casa Blanca Lake rehabilitation; development of recreational facilities through interlocal agreements with LISD, UISD, and City of Laredo; development of the North Shilo Community Center in Precinct 3 of the County; land acquisition and developments and/or rehabilitation of the recreational and community centers in the Rio Bravo and El Cenizo areas of Southern Webb County; improvements to County property used for recreational purposed in the area known as "LIFE Downs"; and the payment of contractual obligations for professional services in connection with such projects	10,000,000	5,480,000	2.50%-5.00%	906,735
Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds	12,716,562	12,607,731	3.00%-5.00%	1,617,099
Certificates Of Obligations, Series 2006 for the payment of contractual obligations to be incurred for the design, planning, acquisition, construction, and equipping of right-of-way and drainage facilities in the Colonias areas; two tanker trucks for fire protection; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation for Cuatro Vientos Road; engineering design and repairs to Casa Blanca Dam; water well and tests in Carrizo Wilcox Aquifer; a morgue; a veterans building and museum; studies for reconstruction and preservation of the courthouse annex and other County buildings; purchase of vehicles, computers, copiers, fax machines, furniture, and other equipment for all departments; development of facilities including county parks, community centers land acquisition and the construction and/or rehabilitation of parks, community centers, and other buildings, constructed either independently or through interlocal agreement with other public and/or private entities; communication tower and radio equipment; improvement for the renovation of the Villa Antigua project; raw water intake and pond cleaning at water treatment plant; and vehicles and road and bridge heavy equipment; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance related to the Certificates.	11,685,000	11,012,000	4.30%-5.00%	1,081,443
Tax Notes, Series 2007 Acquisition, design, planning, construction, equipping, and/or renovation of Casa Ortiz.	1,680,000	1,370,000	3.66%-3.76%	370,029
Tax Notes, Series 2007A Defease Certificate of Participation, Series 1997; costs incurred in connection with issuance of the bonds	1,125,000	1,015,000	3.77%	206,027
Limited Tax Refunding Bonds, Series 2007 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 2001 and Series 2003 and Limited Tax Improvement Bonds, Series 2002; costs incurred in connection with issuance of the bonds	6,985,000	6,950,000	3.99%	2,376,611
Limited Tax Refunding Bonds, Series 2008 refund the County's outstanding debt for General Obligation Refunding Bonds, Series 1998; costs the bonds	7,105,000	7,105,000	3.20%	55,196

Certificates Of Obligations, Series 2008A for paying contractual obligations of the County to be incurred for engineering and architectural studies to repair or construct a new building on the County property known as the "Tex-Mex" building at 1202 Washington Street; providing financing for additional cost of construction and equipping the Youth Village juvenile justice center; aquisition of land and/or property for an administration annex in the downtown area; expansion, repair, and renovation of the county buildings in the Quad City area being the Justice of the Peace/Constable Office located off Highway 359 in Bruni, TX and the Community Center located on FM 649 in Mirando, Texas; the purchase of computers, copiers, fax machines, furniture, vehicles, heavy equipment, and other equipment for the County Courts, the Sheriff Department, and other various County departments; and the payment if contractual obligations for professional services in connection with such projects (including, but limited to, financial advisory, legal architectural, and engineering).	5,575,000	5,575,000	4.50%	438,675
Total Governmental Activities	120,958,518	73,898,312		

Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Annual Debt Service
Business-Type Activities				
Certificates of Obligations, Series 1999 completion of the new county administration building; elevated water tank; capital outlay; and the payment of contractual obligations for professional services in connection with the above projects	1,135,300	53,307	5.00%-6.00%	54,872
Certificates of Obligations, Series 2000 financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds	1,800,000	248,219	4.55%-6.00%	163,384
TWDB DFUND II Loan, Series 2000 financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds	1,958,000	1,740,000	5.59%	207,915
TWDB EDAP Loan Series 2004 design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo	1,102,000	1,042,000	2.75%-5.60%	104,408
TWDB EDAP Loan Series 2004A design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo	588,000	538,000	3.33%-5.93%	55,696
Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds	2,058,438	2,042,269	3.00%-5.00%	314,750
Certificates Of Obligations, Series 2006 for the payment of contractual obligations to be incurred for the design, planning, acquisition, construction, and equipping of right-of-way and drainage facilities in the Colonias areas; two tanker trucks for fire protection; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation for Cuatro Vientos Road; engineering design and repairs to Casa Blanca Dam; water well and tests in Carrizo Wilcox Aquifer; a morgue; a veterans building and museum; studies for reconstruction and preservation of the courthouse annex and other County buildings; purchase of vehicles, computers, copiers, fax machines, furniture, and other equipment for all departments; development of facilities including county parks, community centers land acquisition and the construction and/or rehabilitation of parks, community centers, and other buildings, constructed either independently or through interlocal agreement with other public and/or private entities; communication tower and radio equipment; improvement for the renovation of the Villa Antigua project; raw water intake and pond cleaning at water treatment plant; and vehicles and road and bridge heavy equipment; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance related to the Certificates.	720,000	673,000	4.30%-5.00%	55,025
Certificates Of Obligations, Series 2008 for the design and construction of Rio Bravo Waterline Replacement Phase II	648,000	648,000	4.21% -5.31%	55,196
Total Business-Type Activities	10,009,738	6,984,795		

Governmental Activities:

Fiscal Year	Certificates of Obligations & Bonds Total for all Series			LoanSTAR Loan			Contract Payable (Lease Obligation)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009	4,337,415	3,266,296	7,603,711	120,106	2,460	122,247	51,753	11,226	62,979
2010	4,516,647	3,102,476	7,619,123				54,506	8,473	62,979
2011	4,941,356	2,923,273	7,864,629				57,411	5,568	62,979
2012	4,937,079	2,751,536	7,688,615				60,477	2,502	62,979
2013	5,228,477	2,545,384	7,773,861				15,176	127	15,303
2014	5,451,771	2,323,338	7,775,109						
2015	5,795,817	2,090,322	7,886,139						
2016	4,230,455	1,872,458	6,102,913						
2017	4,434,608	1,672,149	6,106,757						
2018	4,637,167	1,462,019	6,099,186						
2019	4,867,858	1,239,555	6,107,413						
2020	4,296,558	772,410	5,068,968						
2021	3,487,000	522,069	4,009,069						
2022	3,051,000	383,699	3,434,699						
2023	2,193,000	272,233	2,465,233						
2024	1,321,000	196,014	1,517,014						
2025	1,384,000	135,151	1,519,151						
2026	1,447,000	70,793	1,517,793						
2027	410,000	28,350	438,350						
2028	425,000	9,563	434,563						
Total Debt	71,393,207	27,639,089	99,032,296	120,106	2,460	122,247	239,323	27,896	267,219

Fiscal Year	Tax Notes		
	Principal	Interest	Total
2009	465,000	80,373	545,373
2010	485,000	62,828	547,828
2011	515,000	44,251	559,251
2012	530,000	24,676	554,676
2013	195,000	11,027	206,027
2014	195,000	3,676	198,676
Total	2,385,000	226,831	2,611,831

Business-Type Activities:

Fiscal Year	Certificates of Obligations, Total for all Series			TWDB EDAP Loan Series 2004			TWDB EDAP Loan Series 2004A		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009	176,587	167,381	343,968	50,000	50,988	100,988	15,000	28,770	43,770
2010	303,353	164,472	467,826	50,000	49,038	99,038	25,000	27,859	52,859
2011	258,644	152,049	410,693	55,000	46,843	101,843	25,000	26,682	51,682
2012	161,921	126,438	288,359	55,000	44,450	99,450	30,000	25,353	55,353
2013	189,523	121,617	311,140	55,000	41,989	96,989	30,000	23,874	53,874
2014	208,229	112,576	320,805	60,000	39,343	99,343	30,000	22,365	52,365
2015	230,183	103,360	333,542	60,000	36,508	96,508	35,000	20,696	55,696
2016	262,545	93,055	355,600	65,000	33,459	98,459	35,000	18,857	53,857
2017	279,392	80,090	359,482	65,000	30,193	95,193	35,000	16,974	51,974
2018	292,833	66,103	358,937	75,000	26,585	101,585	35,000	15,056	50,056
2019	304,142	51,279	355,421	80,000	22,535	102,535	40,000	12,962	52,962
2020	317,442	35,057	110,057	85,000	18,161	103,161	40,000	10,690	50,690
2021	78,000	31,437	109,437	91,000	13,408	104,408	40,000	8,388	48,388
2022	81,000	27,665	108,665	96,000	8,264	104,264	41,000	6,037	47,037
2023	86,000	23,704	109,704	100,000	2,800	102,800	41,000	3,637	44,637
2024	90,000	19,509	109,509				41,000	1,216	42,216
2025	94,000	15,102	109,102						
2026	99,000	10,422	109,422						
2027	48,000	6,747	54,747						
2028	51,000	4,156	55,156						
2029	53,000	1,407	54,407						
Total Debt	3,664,795	1,413,626	4,835,980	1,042,000	464,561	1,506,561	538,000	269,417	807,417

Fiscal Year	TWDB DFUNDII Loan		
	Principal	Interest	Total
2009	90,000	95,113	185,113
2010	100,000	90,170	190,170
2011	110,000	84,603	194,603
2012	120,000	78,390	198,390
2013	130,000	71,545	201,545
2014	140,000	64,085	204,085
2015	150,000	56,000	206,000
2016	160,000	47,280	207,280
2017	170,000	37,915	207,915
2018	180,000	27,895	207,895
2019	190,000	17,210	207,210
2020	200,000	5,850	205,850
Total Debt	1,740,000	676,056	2,416,056

Governmental Activities:

Fiscal Year	Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000			Limited Tax Refunding Bonds, Series 2002		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009	641,694	18,850	660,544	296,104	34,616	330,720	1,230,000	30,750	1,260,750
2010				530,679	13,532	544,211			
Total	641,694	18,850	660,544	826,783	48,148	874,931	1,230,000	30,750	1,260,750

Fiscal Year	Certificates of Obligations, Series 2001			Limited Tax Improvement Bonds, Series 2002			Certificates of Obligations, Series 2002		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009	180,000	282,615	462,615	475,000	374,538	849,538	170,000	133,663	303,663
2010	215,000	272,015	487,015	490,000	357,405	847,405	175,000	127,538	302,538
2011	230,000	263,058	493,058	510,000	339,023	849,023	185,000	120,919	305,919
2012	615,000	245,331	860,331	530,000	319,390	849,390	190,000	113,840	303,840
2013	570,000	219,865	789,865	550,000	298,320	848,320	195,000	106,330	301,330
2014	575,000	194,674	769,674	575,000	275,461	850,461	205,000	98,202	303,202
2015	440,000	171,870	611,870	600,000	250,851	850,851	215,000	89,405	304,405
2016	495,000	150,351	645,351	625,000	224,429	849,429	225,000	79,914	304,914
2017	510,000	126,730	636,730	650,000	196,133	846,133	235,000	69,705	304,705
2018	535,000	101,644	636,644	685,000	165,753	850,753	245,000	58,783	303,783
2019	580,000	74,460	654,460	715,000	133,374	848,374	255,000	47,219	302,219
2020				750,000	98,750	848,750	270,000	34,810	304,810
2021						-	280,000	21,540	301,540
2022						-	295,000	7,375	302,375
Total	4,945,000	2,102,613	7,047,613	7,155,000	3,033,427	10,188,427	3,140,000	1,109,243	4,249,243

Fiscal Year	Limited Tax Refunding Bonds, Series 2003			Certificates of Obligations, Series 2003			Limited Tax Refunding Bonds, Series 2005		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009	450,000	167,613	617,613	385,000	408,341	793,341	34,617	602,529	637,146
2010	790,000	147,531	937,531	130,000	399,810	529,810	656,968	581,150	1,238,118
2011	820,000	119,338	939,338	260,000	392,595	652,595	1,293,356	543,295	1,836,650
2012	850,000	88,538	938,538	210,000	383,455	593,455	895,079	516,588	1,411,667
2013	885,000	54,900	939,900	250,000	374,255	624,255	1,003,477	470,517	1,473,994
2014	930,000	18,600	948,600	310,000	363,055	673,055	1,067,771	418,137	1,485,909
2015				625,000	344,355	969,355	1,172,817	360,674	1,533,491
2016				780,000	315,865	1,095,865	1,309,455	296,795	1,606,250
2017				815,000	282,760	1,097,760	1,385,608	229,058	1,614,666
2018				840,000	247,585	1,087,585	1,459,167	157,932	1,617,099
2019				875,000	210,275	1,085,275	1,521,858	83,572	1,605,430
2020							807,558	20,189	827,747
Total	4,725,000	596,520	5,321,520	5,480,000	3,722,351	9,202,351	12,607,730	4,280,437	16,888,166

Fiscal Year	Certificates of Obligations, Series 2006			Limited Tax Refunding Bonds, Series 2007			Certificates of Obligations, Series 2008A		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009	235,000	489,402	724,402	25,000	276,459	301,459		223,000	223,000
2010	389,000	475,752	864,752	25,000	275,463	300,463	190,000	246,600	436,600
2011	453,000	457,333	910,333	30,000	274,367	304,367	200,000	237,825	437,825
2012	417,000	438,302	855,302	30,000	273,172	303,172	210,000	228,600	438,600
2013	510,000	418,024	928,024	30,000	271,976	301,976	215,000	219,038	434,038
2014	489,000	396,171	885,171	30,000	270,781	300,781	225,000	209,138	434,138
2015	523,000	373,706	896,706	30,000	269,585	299,585	240,000	198,675	438,675
2016	511,000	349,164	860,164	35,000	268,290	303,290	250,000	187,650	437,650
2017	544,000	324,693	868,693	35,000	266,895	301,895	260,000	176,175	436,175
2018	568,000	300,572	868,572	35,000	265,501	300,501	270,000	164,250	434,250
2019	596,000	274,886	870,886	40,000	264,006	304,006	285,000	151,763	436,763
2020	604,000	248,035	852,035	1,565,000	232,027	1,797,027	300,000	138,600	438,600
2021	677,000	219,043	896,043	2,220,000	156,611	2,376,611	310,000	124,875	434,875
2022	716,000	187,531	903,531	1,715,000	78,206	1,793,206	325,000	110,588	435,588
2023	748,000	154,591	902,591	1,105,000	22,017	1,127,017	340,000	95,625	435,625
2024	966,000	116,026	1,082,026				355,000	79,988	434,988
2025	1,009,000	71,589	1,080,589				375,000	63,563	438,563
2026	1,057,000	24,443	1,081,443				390,000	46,350	436,350
2027							410,000	28,350	438,350
2028							425,000	9,563	434,563
Total	11,012,000	5,319,262	16,331,262	6,950,000	3,465,356	10,415,356	5,575,000	2,940,213	8,515,213

Fiscal Year	Limited Tax Refunding Bonds, Series 2008		
	Principal	Interest	Total
2009	215,000	223,920	438,920
2010	925,000	205,680	1,130,680
2011	960,000	175,520	1,135,520
2012	990,000	144,320	1,134,320
2013	1,020,000	112,160	1,132,160
2014	1,045,000	79,120	1,124,120
2015	1,950,000	31,200	1,981,200
Total	7,105,000	971,920	8,076,920

Fiscal Year	Tax Notes Series 2007			Tax Notes Series 2007A			LoanSTAR Loan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009	325,000	44,747	369,747	140,000	35,627	175,627	120,106	2,460	122,566
2010	335,000	32,668	367,668	150,000	30,160	180,160			
2011	350,000	20,029	370,029	165,000	24,222	189,222			
2012	360,000	6,768	366,768	170,000	17,908	187,908			
2013				195,000	11,027	206,027			
2014				195,000	3,676	198,676			
Total	1,370,000	104,212	1,474,212	1,015,000	122,619	1,137,619	120,106	2,460	122,566

Business-Type Activities:

Fiscal Year	Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000			TWDB DFUNDII Loan, Series 2000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009	53,307	1,566	54,873	88,897	10,392	99,289	90,000	95,113	185,113
2010				159,321	4,063	163,384	100,000	90,170	190,170
2011							110,000	84,603	194,603
2012							120,000	78,390	198,390
2013							130,000	71,545	201,545
2014							140,000	64,085	204,085
2015							150,000	56,000	206,000
2016							160,000	47,280	207,280
2017							170,000	37,915	207,915
2018							180,000	27,895	207,895
2019							190,000	17,210	207,210
2020							200,000	5,850	205,850
Total	53,307	1,566	54,873	248,218	14,455	262,673	1,740,000	676,056	2,416,056

Fiscal Year	TWDB EDAP Loan Series 2004			TWDB EDAP Loan Series 2004A			Limited Tax Refunding Bonds, Series 2005		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2009	50,000	50,988	100,988	15,000	28,770	43,770	5,383	93,696	99,079
2010	50,000	49,038	99,038	25,000	27,859	52,859	113,032	99,988	213,020
2011	55,000	46,843	101,843	25,000	26,682	51,682	221,644	93,105	314,750
2012	55,000	44,450	99,450	30,000	25,353	55,353	119,921	69,212	189,133
2013	55,000	41,989	96,989	30,000	23,874	53,874	141,523	66,358	207,881
2014	60,000	39,343	99,343	30,000	22,365	52,365	152,229	59,613	211,841
2015	60,000	36,508	96,508	35,000	20,696	55,696	172,183	52,951	225,134
2016	65,000	33,459	98,459	35,000	18,857	53,857	200,545	45,455	246,000
2017	65,000	30,193	95,193	35,000	16,974	51,974	214,392	35,442	249,834
2018	75,000	26,585	101,585	35,000	15,056	50,056	225,833	24,443	250,276
2019	80,000	22,535	102,535	40,000	12,962	52,962	233,142	12,803	245,945
2020	85,000	18,161	103,161	40,000	10,690	50,690	242,442	6,061	248,503
2021	91,000	13,408	104,408	40,000	8,388	48,388			
2022	96,000	8,264	104,264	41,000	6,037	47,037			
2023	100,000	2,800	102,800	41,000	3,637	44,637			
2024				41,000	1,216	42,216			
Total	1,042,000	464,561	1,506,561	538,000	269,417	807,417	2,042,270	659,126	2,701,397

Fiscal Year	Certificates of Obligations, Series 2006			Certificates of Obligations, Series 2008		
	Principal	Interest	Total	Principal	Interest	Total
2009	25,000	29,649	54,649	4,000	32,077	36,077
2010	26,000	28,534	54,534	5,000	31,888	36,888
2011	27,000	27,374	54,374	10,000	31,569	41,569
2012	28,000	26,171	54,171	14,000	31,055	45,055
2013	30,000	24,903	54,903	18,000	30,356	48,356
2014	31,000	23,568	54,568	25,000	29,395	54,395
2015	32,000	22,170	54,170	26,000	28,239	54,239
2016	34,000	20,600	54,600	28,000	27,001	55,001
2017	36,000	18,976	54,976	29,000	25,672	54,672
2018	37,000	17,393	54,393	30,000	24,268	54,268
2019	39,000	15,716	54,716	32,000	22,761	54,761
2020	41,000	13,925	54,925	34,000	21,132	55,132
2021	43,000	12,025	55,025	35,000	19,412	54,412
2022	44,000	10,056	54,056	37,000	17,608	54,608
2023	47,000	8,009	55,009	39,000	15,695	54,695
2024	49,000	5,849	54,849	41,000	13,661	54,661
2025	51,000	3,599	54,599	43,000	11,504	54,504
2026	53,000	1,226	54,226	46,000	9,196	55,196
2027				48,000	6,747	54,747
2028				51,000	4,156	55,156
2029				53,000	1,407	54,407
Total	673,000	309,741	982,741	648,000	434,799	1,082,799

H. ADVANCE REFUNDING

On May 28, 2008, the County issued $7,105,000 in limited tax refunding bonds: series 2008 with an average interest rate of 3.14 percent to advance refund $7,105,000 General Obligation Refunding Bonds, 1998 Series, the refunded bonds, with an average interest rate of 4.36 percent. The net proceeds of $7,037,894 (after payment of $67,105) plus an additional $189,786 of issuer contribution were used to purchase State and local government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1998 Series bonds. As a result, the 1998 Series bonds are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net assets.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $37,658. This difference, reported in the accompanying financial

statements as a deduction from bonds payable, is being charged to operations through the year 2015 using the effective-interest method. The County completed the advance refunding to reduce its total debt service payments over the next 7 years by $400,044 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of $356,043.

On November 20, 2007, the County issued $6,985,000 in limited tax refunding bonds: series 2007 with an average interest rate of 3.99 percent to advance refund $1,205,000 Certificates of Obligation, 2001 Series, $1,615,000 Limited Tax Improvement Bonds, 2002 Series, and $3,770,000 Certificates of Obligations, 2003 Series, the refunded bonds, with an average interest rate of 5.04 percent. The net proceeds of $6,883,483 (after payment of $101,517 in underwriting fees, insurance, and other issuance costs) plus an additional $89,960 in sinking fund monies were used to purchase State and local government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2001 Series, Certificates of Obligation, 2002 Series, Limited Tax Improvement Bonds, and 2003 Series, Certificate of Obligation. As a result, the refunded bonds are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net assets.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $337,441. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2019 using the effective-interest method. The County completed the advance refunding to reduce its total debt service payments over the next 15 years by $454,007 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of $328,780.

On November 20, 2007, the County issued $1,125,000 in Tax Notes: series 2007A with an average interest rate of 3.77 percent to advance refund $1,220,000 Certificates of Participation, 1997 Series, and refunded bonds, with an average interest rate of 6.13 percent. The net proceeds of $1,090,136 (after payment of $34,864 in underwriting fees, insurance, and other issuance costs) plus an additional $156,912 in sinking fund monies were used to purchase State and local government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1997 Series, Certificates of Participation. As a result, the refunded bonds are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of net assets.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $31,012. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being charged to operations through the year 2014 using the effective-interest method. The County completed the advance refunding to reduce its total debt service payments over the next 8 years by $401,078 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of $255,281.

I. BONDS DEFEASED - PRIOR YEARS DEFEASANCE OF DEBT

Governmental Activities

During 2005, the County defeased $ 8,619,005 of its Certificates of Obligation, Series 1999 and defeased $ 4,053,157 of its Certificates of Obligation, Series 2000 by issuing $ 12,716,562 Limited Tax Refunding Bonds and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds Series 1999 and Series 2000 have a call date for February 1, 2009 and February 1, 2010 respectively. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2008, the amount of refunded Certificates of Obligation Series 1999 and 2000 that are outstanding but considered defeased is $ 12,672,213.

Proprietary Fund

During 2005, the County defeased $ 715,995 of its Certificates of Obligation, Series 1999 and defeased $ 1,216,843 of its Certificates of Obligation, Series 2000 by issuing $ 2,058,438 Limited Tax Refunding Bonds and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds Series 1999 and Series 2000 have a call date for February 1, 2009 and February 1, 2010 respectively. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2008, the amount of refunded Certificates of Obligation Series 1999 and 2000 that are outstanding but considered defeased is $ 1,932,787.

J. CONDUIT DEBT

Certificates of Participation, Series 1997

The County does not have the Certificate of Participation, Series 1997 as of November 20, 2007. The Certificates of Participation were defeased with Tax Notes, Series 2007.

The project consist of approximately .95-acre tract, and approximately 15,000 square feet facility, including administrative space, parking areas and recreational areas for the Community Supervision and Correctional Department's adult probation activities and the County Sheriff's recreational programs.

The above mentioned capital assets and the related tax notes, series 2007 debt have been recorded on the County records.

Certificates of Participation, Series 1997A (Sale During Fiscal Year and Defeasance Date of Record December 28, 1998)

The County does not have the Certificate of Participation, Series 1997A as of October 1, 2007.

On December 29, 1998 a closing memorandum by bond counsel and the revised purchase structure for request for Repurchase Agreement and Defeasance Escrow CCA PRT broker, the County entered into an incarceration agreement with CCA PRT. This transaction provides for the defeasance of the Webb County Correctional Public Facility Corporation $ 22,470,000 1997A Certificates. The Verification Agent of record provided a Defeasance Verification Report for the mathematical accuracy on the transaction. The transfers of ownership occur in October 1, 2007 to CCA PRT, the purchaser.

V. OTHER INFORMATION

A. PROPERTY TAXES

Property subject to taxation is real property and certain personal property situated in the County. The County's property tax is levied and becomes collectible on October 1, based on values assessed by the Webb County Appraisal District as of the preceding January 1, which is the date a tax lien is attached to the property.

Such taxes become delinquent on February 1 after the levy date. Discounts of 3%, 2%, and 1% are offered on payments of current taxes made by the last day of October, November and December, respectively.

Interest and penalties of 7% plus 2% a month are added for payments received in February, March, April, May, and June. The assessed valuation of taxable property for year 2007 was $ 12,311,975,985 representing 100% of appraised value.

The County grants exemptions authorized by state law for disabled veterans, and homestead productivity of open space land. Therefore, the taxable values to which the tax rates are applied are less than the 100% valuation. The taxable values for year 2007, and designation of tax rates are as follows for fiscal 2008:

	Taxable Value	Tax Rate Per $100 of Taxable Value
General Fund:	$ 12,311,795,985	0.355921
Special Revenue Fund: Road and Bridge Maintenance	$ 12,330,150,463	0.008079
Debt Service Fund:	$ 12,311,795,985	0.056055
Total Tax Rate		**0.420055**

Taxes receivable are reduced by an allowance for estimated uncollectible taxes. Revenues from property taxes are recognized in the current year to the extent they are available to finance current year expenditures.

The County is permitted to levy taxes up to $.80 per $100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt and an additional $.15 per $100 of assessed valuation for maintenance of public roads and bridges.

The County thus has legal margins of $.390036 and $.139909 respectively, per $100 valuation and could levy approximately $ 46,516,480 and $ 16,974,268 in additional taxes for those purposes before that exceeds the tax rate calculated in accordance with the Texas Property Tax Code by more than 3% without holding a public hearing. The Property Tax Code subjects an increase in the effective tax rate to a referendum election when the increase in the effective tax rate is 8% or more of the previous year's effective tax rate.

Because of limitations imposed by state law, cases in which accumulated taxes exceed property value and other problems in tax collection, allowances have been provided for uncollectible accounts.

B. DEBT LIMIT

The County is subject to certain statutes of the Texas Constitution that limit the amount of net bonded debt (exclusive of revenue bonds). The County may have outstanding up to 25 percent of the assessed value of real property.

At September 30, 2008, the statutory limit of the County was approximately $ 3,126,767,619 providing a legal debt margin of $ 3,054,171,470.

C. COMPENSATED ABSENCES

Accumulated compensatory leave, vacation and sick leave expected to be liquidated with expendable available financial resources are reported as expenditures during the fiscal year in the respective governmental funds. The governmental funds recognized a liability at year-end only if the compensated absences mature (when due). Accumulated compensated absences not expected to be liquidated with expendable available resources are reported as long-term liabilities in the governmental activities column of the government-wide Statement of Activities. The majority of these have typically been liquidated from the General Fund in previous years. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and the business-type column of the government-wide Statement of Activities as the benefit accrues for the employee.

Employees accrue 12 days of sick leave per year. Sick leave taken is recognized as expenditures as used by employees. There is no ceiling for employees to accumulate sick leave. Upon separation or termination, unused sick leave is not paid. Employees earned from twelve to twenty-one vacation days per year, depending on years of service. The County policy provide for a maximum paid out of twenty-two days upon the employee's resignations or retirements.

Non-exempt employees earn compensatory time at one and one-half times their rate of pay times

the excess of 40 hours per week worked. The compensatory time balance for non-exempt employees may not exceed 240 hours for non-law enforcement and 480 for law enforcement. Hours in excess of maximum must be paid to the non-exempt employee at the rate of one and one-half times the regular rate. Upon termination, non-exempt employees will be paid for compensatory time at their wage rate at time of termination.

	Balance Outstanding October 1, 2007	Earned	Taken/ Paid	Balance Outstanding September 30, 2008	Amount Due Within One Year
Governmental Activities	2,770,496	1,948,480	2,004,708	2,714,268	1,409,518
Business-type Activities	45,944	23,915	11,656	58,202	18,944
Total Primary Government	2,816,440	1,972,395	2,016,364	2,772,471	1,428,462

The County does not have incentives for voluntary terminations (early-retirement incentives) benefits except for the post employment benefit insurance offered by the County for retiree.

D. RETIREMENT PLAN

1. PLAN DESCRIPTION

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 574 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 or above with 8 or more years of service, or with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest and employer -financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the

employees' accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. FUNDING POLICY

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The employer contributed using the actuarially determined rate of 8.79% for the months of the accounting year in 2007, and 8.35% for the months of the accounting year in 2008.

The contribution rate payable by the employee members for calendar year 2007 is the rate of 6% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

3. ANNUAL PENSION COST

For the 2008 fiscal year, the County's annual pension cost was equal to the County's required contributions. The employers are required to contribute at an actuarially determined rate; the current required contribution is $ 4,578,920.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the Governmental Accounting Standards Board Statement Number 27 "Accounting for Pension by State and Local Governmental Employers" parameters based on the actuarial valuations as of December 31, 2005 and December 31, 2006, the basis for determining the contribution rates for calendar years 2006 and 2007. The December 31, 2007 actuarial valuation is the most recent valuation.

Actuarial Valuation Methods and Assumptions			
Actuarial Valuation Date	12/31/2005	12/31/2006	12/31/2007
Actuarial Cost Method	entry age	entry age	entry age
Amortization Method	level percentage of payroll, opened	level percentage of payroll, closed	level percentage of payroll, closed
Amortization Period in Years	20	15	15
Asset Valuation Method	long-term appreciation with adjustment	SAF:10-yr smoothed value ESF: Fund value	SAF:10-yr smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment Return (1)	8.00%	8.00%	8.00%
Projected Salary Increases (1)	5.30%	5.30%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost-Of-Living Adjustments	0.00%	0.00%	0.00%
(1) Includes inflation at the stated rate			

Trend Information			
Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2005	3,121,630	100%	- 0 -
2006	4,160,303	100%	- 0 -
2007	4,578,920	100%	- 0 -

Schedule Funding Progress						
	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded or (Overfunded Actuarial Accrued Liability UAAL (OAALL)	Funded Ratio	Annual Covered Payroll (Actuarial)	UAAL or (OAAL) as a Percentage of Covered Payroll
2005(2)	73,726,548	81,768,302	8,041,754	90.17%	41,396,419	19.43%
2006	85,690,219	91,559,864	5,869,645	93.59%	44,253,811	13.26%
2007	97,378,035	103,749,476	6,371,441	93.86%	49,862,367	12.78%
(2) Funding information may differ from prior year compliance data due to plan changes effective 1/1/2007.						

4. TRANSITION DISCLOSURE

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at transition to that statement effective at the beginning of the accounting year, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid.

There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

E. DEFERRED COMPENSATION

In accordance with Internal Revenue Code (IRC) Section 457, the County offers all employees a deferred compensation plan. Under this plan, employees are permitted to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Public Employees Benefit Services Corporation (PEBSCO) administers the plan.

During the fiscal year ended September 30, 1998, the County exercised its option and transferred the assets of the deferred compensation plan created under Internal Revenue Code Section 457 to a trust held for the exclusive benefit of the participating employees and not accessible by the County or its creditors. For this reason and as required by Government Accounting Standard Board (GASB) Statement number 32, "Deferred Compensation Plans Under Internal Revenue Code Section 457", the County is not including the activity related to the deferred compensation plan in its financial statements.

The implementation of GASB Statement 32 did not have an effect on the financial statements of the County, which would require an adjustment to the equity section of the County in order to comply with Generally Accepted Accounting Principles.

F. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The County established a department within the General Fund to account for property / casualty and liability insurance premium reserves and uninsured risks of loss up to $50,000 per occurrence. In 2008, the County self insured retention for our employment practices increased to $ 75,000 per occurrence. In 1992, a Workers' Compensation Fund was created to finance worker's compensation claims for uninsured losses up to $100,000 per employee claim, this enabled the County to account for and record losses and maintain reserves for on-the-job employee injuries.

In addition, the County continues to maintain an Employees' Health Benefits Fund for uninsured risk of loss for health insurance coverage for employees up to $50,000 per employee per year.

The Court set the rates for the County's funding plan levels, contributions and employees deductions. All funds with personnel cost participate in both the employees' health benefits and workers' compensation funds.

There was no significant reduction in insurance coverage from coverage in the prior year by category. The County purchases commercial insurance for claims in excess of coverage provided by each Fund and for all other risks of loss. Settled claims resulting from general liability exposure have not exceeded this commercial coverage in any of the past ten fiscal years. As of September 30, 2008 the claims liability of $ 617,750 and $ 46,578 are reported in the internal service funds. Changes in the respective funds claims liability amount for 1999 through 2008 fiscal years were:

Webb County Employees' Health Benefits Fund

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1999	397,851	3,645,681	(3,712,874)	330,658
2000	330,658	4,073,510	(4,042,243)	361,925
2001	361,925	3,903,435	(3,914,680)	350,680
2002	350,680	3,986,143	(3,815,008)	521,815
2003	521,815	4,972,824	(5,081,217)	413,422
2004	413,422	6,265,616	(6,169,408)	509,630
2005	509,630	6,898,030	(6,503,852)	903,808
2006	903,808	5,777,073	(6,124,990)	555,891
2007	555,891	7,143,918	(7,251,347)	448,462
2008	448,462	7,610,542	(7,441,254)	617,750

Webb County Workers' Compensation Reserve Fund

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1999	488,814	(268,981)	(202,854)	16,979
2000	16,979	612,703	(573,828)	55,854
2001	55,854	750,234	(737,226)	68,862
2002	68,962	646,695	(601,534)	114,123
2003	114,023	234,081	(316,298)	31,806
2004	31,806	1,021,409	(981,155)	72,060
2005	72,060	190,984	(263,472)	95,920
2006	95,920	762,013	(805,039)	52,894
2007	52,894	644,455	(622,031)	75,318
2008	75,318	370,300	(399,040)	46,578

The risk liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which require that a liability be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. The short term liability is $ 615,692 and $ 665,882 for the respective funds. Changes in the respective funds reserve amount in the fiscal year were as follows:

Webb County Employees' Health Benefits Fund

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1999	593,410	22,282	- 0 -	615,692
2000	615,692	- 0 -	- 0 -	615,692
2001	615,692	- 0 -	- 0 -	615,692
2002	615,692	- 0 -	- 0 -	615,692
2003	615,692	- 0 -	- 0 -	615,692
2004	615,692	- 0 -	- 0 -	615,692
2005	615,692	- 0 -	- 0 -	615,692
2006	615,692	- 0 -	- 0 -	615,692
2007	615,692	- 0 -	- 0 -	615,692
2008	615,692	- 0 -	- 0 -	615,692

Webb County Workers' Compensation Reserve Fund

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1999	157,499	59,661	- 0 -	217,160
2000	217,160	254,049	- 0 -	471,209
2001	471,209	258,272	- 0 -	729,481
2002	729,481	15,409	- 0 -	744,890
2003	744,890	(158,358)	- 0 -	586,532
2004	586,532	455,442	- 0 -	1,041,974
2005	1,041,974	(360,302)	- 0 -	681,672
2006	681,672	144,212	- 0 -	825,884
2007	825,884	(49,605)	- 0 -	776,279
2008	776,279	(110,397)	- 0 -	665,882

In addition to the mentioned claims and judgments liabilities, if the County would cancel its health insurance policy it would be liable an estimated $ 1,299,369. This amount includes $ 120,860 in administration fees and $ 1,178,509 in runoff medical, prescriptions and dental claims. This event is not considered probable; and therefore, is not accrued in the Employees Health Benefits Internal Service Fund.

G. COMMITMENTS AND CONTINGENCIES

The County has several purchase commitments outstanding at September 30, 2008. These commitments are as follows:

General Fund	$	73,724
Special Revenue Funds		28,144
Capital Projects Funds		622,437
Total	**$**	**724,305**

The County is subject to various litigation and claims (some of which are for substantial amounts) arising out of the course of its operations. The County Attorney and independent counsel assisting with several cases have reviewed the cases to arrive at estimates of the range of potential loss, if any, to the County. Loss contingencies considered probable were immaterial and required no accrual.

The County is the recipient of federal and state financial assistance and is subject to various laws and regulations governing the use of this funding. If the grantor agencies determine such programs were not operated in accordance with the related laws and regulations the County could be required to refund assistance received for such ineligible expenditures. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time, although the County expects such amount, if any, to be immaterial.

While the results of lawsuits or other proceedings cannot be predicted with certainty, the administration does not believe these matters will have a material adverse effect on the County's financial position.

Arbitrage Rebate Liability

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earning on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County's cumulative rebate amount, which is recorded as a liability in governmental activities on the government-wide financial statements for Certificates of Obligations Series 2006 is $ 15,284 and Tax Notes, Series 2007 is $ 4,173 for a total reported arbitrage rebate liability $19,457 at September 30, 2008.

H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCE

Program or Source	CFDA Contract Number	Total Grant or Entitlement
State of Texas, 77th Regular Legislature's Session		
Texas Task Force on Indigent Defense - Formula Grant		112,845
Texas Department of Family and Protective Services		
Title IV-E County Legal Services To Foster Care Children	23358109	75,000
Texas Department of Family and Protective Services		
Title IV Child Welfare Services Contract	23358108	15,000

Texas Task Force on Indigent Formula Grant

The purpose of this grant is to assist the County in the implementation of the provisions of the Fair Defense Act and the improvement of the indigent criminal defense services. The grant revenue earned though the fiscal year was $ 112,845.

Texas Department of Family and Protective Services Title IV-E County Legal Services to Foster Care for Children

The purpose of this grant is to provide fair, adequate, and expeditious judicial determinations regarding children eligible for services under subtitle IV-E of the Social Security Act, including the training of county staff in areas necessary for the administration of this portion of the state IV-E plan. The grant revenue earned through the fiscal year was $ 112,706.

Title IV Child Welfare Service Contract

The purpose of this grant is to provide financial assistance for foster care maintenance payments, administrative, and training expenses related to foster care and adoption. The grant revenue earned through the fiscal year was $ 16,199.

I. OTHER POST RETIREMENT HEALTH CARE BENEFITS

1. PLAN DESCRIPTION

The County Employee Retiree Insurance is a single-employer define benefit plan that provides medical and dental coverage administered by Blue Cross Blue Shield of Texas for eligible employees and retired employees under 65 and their dependents. In addition, eligible retirees over the age of 65 may enroll in County Silver Choice, a Medicare supplement program. Employees who meet one of the following are eligible to participate in the plan; must not already retired from the county, must have four years of continuous employment with the county prior to retirement,

must be covered as an active employee under the county health insurance plan at the time of retirement and the employee must meet one of the additional criteria:

a) Age 59 plus 8 years of county employment, or
b) Obtain rule of 75, based on government employment with the State of Texas, a Texas County, or a Texas City of which a minimum of six years of employment must be with the county,
c) Twenty years of employment with the county.

The report may be obtained by writing to Webb County Auditor, 1020 Washington Suite B, Laredo, Texas 78040 or by calling 956-523-4016.

2. FUNDING POLICY

The contribution requirements of plan members and the county are established and may be amended by the Court subject to funding availability at the beginning of each budget year. Cost to retirees younger than 59 years of age up to the age of 64 is $100 per month and cost for dependent coverage is $200. The retiree's cost at age 65 (silver choice) is 100% less $100 county contribution and 100% cost coverage.

3. ANNUAL OPEB COST & NET OPEB OBLIGATION

The Webb County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determine in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of Webb County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation to the plan.

ANNUAL OPEB COST AND NET OPEB OBLIGATION		
Annual required Contribution	$	602,786.00
Interest on net OPEB obligation		20,586.00
Adjustment to ARC		(14,410.00)
Annual OPEB cost (expense)		608,962.00
Contributions made		(238,897.00)
Increase in net OPEB obligation		370,065.00
Net OPEB obligation - beginning of year		411,723.00
Net OPEB obligation - end of year	$	781,788.00

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the OPEB obligation for 2008 and 2007 were as follows:

Fiscal Year End	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
9/30/2007	602,786.00	46%	411,723.00
9/30/2008	608,962.00	31%	781,788.00

FUNDED STATUS AND FUNDING PROGRESS	
Actuarial Valuation Date	October 1, 2006
Actuarial Value of Assets	-
Actuarial Accrued Liability	5,793,707.00
Unfunded Actuarial Liability	5,793,707.00
Funded Ratio	0.0%
Annualized Covered Payroll	40,532,657.00
Ratio of UAL to Annual Covered Payroll	14.3%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, would present multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing overt time relative to the actuarial accrued liabilities for benefits.

4. ACTUARIAL METHODS AND ASSUMPTIONS

Projections of benefits for financial reporting purposes are based on the substantive plan and include the type s of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Actuarial Valuation Methods and Assumptions	
Actuarial Valuation Date	10/1/2006
Actuarial cost method	Unit credit
Asset valuation method	N/A*
Amortization method	Level percent of payroll
Amortization period in years	30 years - close period
Actuarial assumptions:	
Discount rate	5% for pay as you go
Payroll	Aggregate 5% increase per year
Claim costs	For self insured plans, derived from actual plan experience, trended to the valuation date and adjusted for the risk characteristics of the covered group.
Expenses	Administration $47.58 pepm Stop Loss Premiums Specific $19.70 pepm Aggregate $ 3.16 pepm
Mortality	RP-2000 Combined Health tables, male and female
Employee turnover	Derived from County experience
Employee retirements	A derivative of the TCDRS retirement rates, from the 2005 annual report, adjusted to reflect County experience
Participation by future retirees	68% of eligible retirees
Dependent status: current retirees	Current status is assumed to persist in all future years, except that dependent children are not assumed after the later of age 63 or three years after the valuation date.
Spouse age for future retirees	Husbands are assumed to be two years older than wives.

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Unit Credit	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
10/1/2006	-	5,793,707.00	5,793,707.00	0%	40,532,657.00	14.3%

The County does not have incentives for voluntary terminations (early-retirement incentives) benefits as required for reporting with portions of GASB Statement No. 47, Accounting for Termination Benefits except for the post employment benefit insurance offered to County's retiree.

Webb County, Texas
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For Year Ended September 30, 2008

	Budgeted Amounts		Actual Amounts,	Variance with Final Budget Positive
	Original	Final	Budgetary Basis	(Negative)
REVENUES				
Property Taxes	$ 45,060,508	45,060,508	43,769,834	(1,290,674)
Sales and Miscellaneous Taxes	13,700,000	13,700,000	13,194,531	(505,469)
Fines and Forfeits	759,010	759,010	420,543	(338,467)
Intergovernmental	3,527,825	3,527,825	2,718,654	(809,171)
Charges for Services	4,203,947	4,203,947	3,770,096	(433,851)
Investments Earnings	1,628,430	1,628,430	1,172,542	(455,888)
Miscellaneous	430,715	430,715	427,998	(2,717)
Total Revenues	$ 69,310,435	69,310,435	65,474,198	(3,836,237)
EXPENDITURES				
Current:				
General Government	$ 17,748,870	17,226,549	16,278,116	948,433
Public Safety	9,762,660	9,773,515	9,490,265	283,250
Justice System	21,211,879	21,173,673	20,147,855	1,025,818
Health And Human Services	4,821,262	4,822,462	3,224,277	1,598,185
Infrastructure And Environmental Services	174,937	174,937	163,509	11,428
Corrections and Rehabilitation	13,435,119	13,580,940	13,185,744	395,196
Community and Economic Development	2,174,708	2,189,861	2,097,405	92,456
Capital Outlay		89,568	89,567	1
Total Expenditures	$ 69,329,435	69,031,505	64,676,738	4,354,767
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(19,000)	278,930	797,460	518,530
Other Financing Sources (Uses):				
Transfers In	$ 590,000	590,000	585,861	(4,139)
Transfers Out	(576,703)	(874,633)	(874,633)	
Sale of Capital Assets	6,000	6,000	8,200	2,200
Total Other Financing Sources (Uses)	$ 19,297	(278,633)	(280,572)	(1,939)
Net Change in Fund Balances	$ 297	297	516,888	516,591
Fund Balances - Beginning, Restated			12,093,859	
Fund Balances - Ending			$ 12,610,747	

BUDGETARY INFORMATION - Operating budgets for the governmental fund types are legally adopted each year for the General Fund, Special Revenues Funds, and the Debt Service Fund on the same modified accrual basis used to reflect actual revenues and expenditures.

Operating budgets are also legally adopted each year for the proprietary funds on the same accrual basis used to reflect actual revenues and expenses.

The adopted budget normally covers all County funds existing at the time the annual budget is adopted. However federal grants, state grants and assistance programs included in the Special Revenue Funds and Capital Projects Funds major and non-major funds are adopted by grant period and project-length financial plans rather than by the County fiscal year.

The County follows these procedures set by **The Texas Local Government Code**, (Code) Chapter 111 "County Budget" in establishing the budgetary data reflected in the financial statements:

The County Judge serves as the Budget Officer for the Commissioners' Court (Court), the governmental body, of the County. Each department submits a budget request to the County Judge. The County Judge, with the assistance of the County Auditor, prepares a budget to cover all the proposed expenditures for the succeeding fiscal year. The budget establishes an appropriation for the estimated expenditures to be included in the proposed budget. The County Judge estimates departmental revenues with the assistance of department heads and elected officials. The County Judge also estimates the property taxes to be levied and collected to cover the annual budget. In practical application, very seldom is the proposed budget balanced from the undesignated fund balance. Once the proposed budget is completed and balanced, it is filed with the County Clerk by July 31st for public inspection by any taxpayer. The Court holds public hearing regarding all proposed budgets. The Court may increase or decrease the budgeted revenues and expenditures for the various funds and departments. After final approval of the budget, the Court may spend county funds only in strict compliance with the budget. The Court may levy taxes only in accordance with the budget. The Court is authorized to transfer budgeted amounts between departments or categories during the year; however, public notice must be given when adopting any revisions to the budget. The County Auditor is responsible for monitoring the expenditures of the various funds and departments to prevent expenditures from exceeding line item appropriations.

The County Auditor reports to the Court on a monthly basis to inform on the condition of various department funds and line item accounts of special financial interest. Management has no authority to make changes to the budget without the Court's approval. Budgetary controls exist at the expenditures line item and control at the department level. Operating budgeted amounts reflected in the financial statements represent the final budget as amended by Commissioners' Court. "Personnel General Orders" are adopted by the Court by department and by fund for personnel positions.

An "Operational General Order" is also adopted by the Court for approving immediate and non-immediate payments for financial processing procedures for each fiscal year. The Commissioners' Court is very actively involved in the administration of the operating budgets for the County, and no line item amendments shall be made, except those from state and federal funding sources, without the Court's prior approval.

The Code stipulates that Court may authorize an emergency expenditure as an amendment to the budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention.

Function/Program	Budgeted Amounts		Budget Amendments during the fiscal year
	Original	Final	
General Fund			
General government	$ 17,748,870	17,226,549	(522,321)
Public safety	9,762,660	9,773,515	10,855
Justice system	21,211,879	21,173,673	(38,206)
Health and human services	4,821,262	4,822,462	1,200
Infrastructure and environmental services	174,937	174,937	-
Corrections and rehabilitation	13,435,119	13,580,940	145,821
Community and economic development	2,174,708	2,189,861	15,153
Capital Outlay		89,568	89,568
Total Expenditures	$ 69,329,435	69,031,505	(297,930)

The general fund's original expenditure budget $ 69,906,138 includes transfers out (other financing uses) of $576,703. The transfers out consisted of $120,000 for the Water Utility Fund for debt service and operations, $60,000 for the Webb County Records Management and Preservation Fund for personnel cost and operations and $396,703 for the General Fund debt service requirements for capital leases, Certificates of Participations, Series 1997 and the LoanSTAR loan.

Transfers out were increased by $ 297,930 funded from personnel cost, fringe benefits and operational line item expenditure savings from general government and justice system. The transfer out increase include a $ 175,000 for the Justice Center Improvements for the fifth floor renovations, $ 34,908 for the Maintenance & Construction Fund for capital outlay, and an additional $ 88,022 for the Water Utility Fund water pump rental, repairs, and fuel cost.

The following line item transfers were approved by the Court between functions:

Individual departments within the public safety, health and human services, corrections and rehabilitation and community and economic development operating functions required line item transfers funded also from general government and justice system. Infrastructure and environmental services did not require any transfers within operating functions. The general government and justice system functions had payroll and operational savings to cover the above mentioned functions. Departments within these functions also had payroll and operational savings to cover other departmental increases not in their original budget.

The general government function required an additional $ 25,185 line item transfers within the $ 522,321 departmental saving. The line item expenditures consisted of administrative services for $16,505 for buildings repairs for the June 2003 wind storm, $4,046 for the tax assessor collector for security cost for the office renovations, $ 450 for the maintenance department for County-wide repairs and $ 4,184 for Commissioners Court's member departmental payroll cost.

The public safety function required an additional $ 10,855 for line item transfers. The line items expenditures increase consisted of $ $ 83,007 for the Sheriff bargaining unit, Constable PCT. 1, PCT. 2, PCT. 3 and the Medical Examiner, and $ 72,152 within the Sheriff and Constables PCT. 4 departmental savings.

The justice system function required an additional $ 53,739 line item transfers within the existing justice system $ 38,206 departmental savings. The major of the line items expenditures consisted of $ 45,421 for the County Court of Law # 2 for part time payroll cost, juvenile felony, adult and juvenile misdemeanors.

The Health and Welfare function also required $1,200 for the Animal Damage Control contracts.

The corrections and rehabilitation function required an additional $ 145,821 line item expenditure transfers $ 180,416 for departmental increase personnel cost and fringe benefits.

The community and economic development function required a net $ 15,153 line items expenditures transfers for a community centers for personnel cost and utilities bills exceeding the original budget by $ 59,978 less the other community centers $ 44,825 departmental savings.

Capital outlay increased by a total of $ 89,568 for the general government, justice system and the corrections and rehabilitation functions. The tax assessor collector's office and the building maintenance department required $ 10,858 for a tape library backup system and $ 13,990 for thermal imager equipment for the general government function. The justice system function also required $ 35,873 for a compact vehicle and van for the juvenile probation department inmate transportation. The Corrections and Rehabilitation required also $ 28,847 for an industrial dryer and major repair to the jail facility.

The County Commissioners' Court in addition approved $ 419,571 transfer from the Worker's Compensation Reserve Fund to the Webb County Employees' Health Benefit internal service fund to cover the fund's deficit. This is the fourth consecutive year the Worker's Compensation Reserve Fund has fund the Webb County Employee's Health Benefit Fund deficit.

The County Commissioners' Court also approved $ 520,065 transfer from the Worker's Compensation Reserve Fund to fund the Webb County Employees' Retiree Insurance Fund. The County implemented Governmental Accounting Standard Board Statement 45 Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pension that required an additional transfer of $ 370,065 from the original $150,000 budget.

All budget amounts presented in the accompanying supplementary information reflect the original budget and the final budgeted amounts (that have been adjusted for legally authorized revisions of the annual budgets during the year). The County payroll clearing fund requires no budget. The election contract services fund also requires no budget according to the State's Election Code. The election contract services fund reports a budget to the extent of the contractual service revenues and the available fund balance.

	Estimated Revenues		Appropriations	
Governmental Funds	Original Adopted Budget	Final Revised Budget	Original Adopted Budget	Final Revised Budget
Major Funds				
General Fund	$ 69,906,138	69,906,138	69,906,435	69,906,435
Other Nonmajor Governmental Funds	55,354,819	111,415,738	49,282,629	87,459,565
Total	$ 125,260,957	181,321,876	119,189,064	157,366,000

Encumbrances outstanding at year-end do not represent Generally Accepted Accounting Principles (GAAP) expenditures or liabilities but represent budgetary accounting controls. All governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and contracts (encumbrance) issued for goods and services not received at year-end.

The actual results of operations are presented in accordance with GAAP, and the County's accounting policies do not recognize encumbrances as expenditures until the period in which the goods and services are actually received and a liability is incurred. All encumbrances lapse at the end of year. At year-end all outstanding encumbrances are presented as purchase order commitments.

Grant awards representing state and/or federal funding sources included in the special revenues and capital projects funds are project-period or entity differences. Grant awards are initially approved by the Commissioners' Court for the grants' special terms and conditions for contractual performance. All subsequent budget amendments are approved by the various granting agencies governing bodies during the fiscal year and by the Court. In addition to the agencies' governing bodies and the Court, the Board of District Judges approves amendments for the Community Justice Assistance Division grants for the Adult Probation and Texas Juvenile Probation Commission grants for the Juvenile Probation special revenue funds.

WEBB COUNTY FUNDS

GENERAL FUND

The general fund is the chief operating fund of the County. Webb County adopts annual appropriated budget for its general fund. A detailed budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Revenues
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes:				
Ad Valorem - Current	$ 42,010,508	42,010,508	40,532,766	(1,477,742)
Ad Valorem - Delinquent	2,150,000	2,150,000	2,236,882	86,882
Penalty And Interest	900,000	900,000	1,000,186	100,186
Total Property Taxes	45,060,508	45,060,508	43,769,834	(1,290,674)
Sales And Miscellaneous Taxes:				
General Sales Tax	13,315,000	13,315,000	12,790,646	(524,354)
Mixed Drink Tax	320,000	320,000	334,274	14,274
Bingo Tax	65,000	65,000	69,611	4,611
Total Sales and Miscellaneous Taxes	13,700,000	13,700,000	13,194,531	(505,469)
Fines And Forfeits:				
Non-Traffic Fines:				
Basic Supervision	20,000	20,000	8,401	(11,599)
Justice Of The Peace, Precinct 1, Place 1	25,400	25,400	54,787	29,387
Justice Of The Peace, Precinct 1, Place 2	27,500	27,500	29,835	2,335
Justice Of The Peace, Precinct 2, Place 1	13,500	13,500	15,303	1,803
Justice Of The Peace, Precinct 2, Place 2	21,400	21,400	11,117	(10,283)
Justice Of The Peace, Precinct 3	8,710	8,710	24,290	15,580
Justice Of The Peace, Precinct 4	173,000	173,000	105,432	(67,568)
Drug Court	150,000	150,000	113,344	(36,656)
Bond Forfeitures:				
County Clerk	91,500	91,500	14,600	(76,900)
District Clerk	228,000	228,000	43,434	(184,566)
Total Fines And Forfeits	759,010	759,010	420,543	(338,467)
Intergovernmental Revenues:				
Federal Prisoners-Jail	2,650,475	2,650,475	1,855,473	(795,002)
State Comptroller Administrative Fee	231,000	231,000	213,808	(17,192)
Prisoners Revenue-Juveniles	200	200		(200)
Judicial State Fund	233,250	233,250	212,479	(20,771)
Refunds	54,900	54,900		(54,900)
Indigent Health Care Relief	148,000	148,000	195,144	47,144
Grant Revenue	210,000	210,000	241,750	31,750
Total Intergovernmental	3,527,825	3,527,825	2,718,654	(809,171)
Charges for Services:				
Tax Assessor / Collector	1,112,400	1,112,400	1,008,183	(104,217)
Treasurer	1,500	1,500	830	(670)
County Clerk	1,469,600	1,469,600	1,085,203	(384,397)

(continued on next page)

Charges for Services (continued)				
District Clerk	755,453	755,453	868,894	113,441
Sheriff	103,050	103,050	101,470	(1,580)
Constable Precinct 1	7,500	7,500	8,055	555
Constable Precinct 2			700	700
Constable Precinct 3	300	300		(300)
Constable Precinct 4	5,000	5,000	1,920	(3,080)
Juvenile Probation	2,700	2,700	2,721	21
Basic Supervision	20,650	20,650	17,394	(3,256)
Pre Trial Services	50,000	50,000	16,738	(33,262)
Justice Of The Peace, Precinct 1, Place 1	42,750	42,750	101,871	59,121
Justice Of The Peace, Precinct 1, Place 2	44,800	44,800	48,177	3,377
Justice Of The Peace, Precinct 2, Place 1	64,500	64,500	57,274	(7,226)
Justice Of The Peace, Precinct 2, Place 2	47,800	47,800	26,014	(21,786)
Justice Of The Peace, Precinct 3	18,840	18,840	13,217	(5,623)
Justice Of The Peace, Precinct 4	146,604	146,604	115,753	(30,851)
County Court At Law #1	5,000	5,000	3,772	(1,228)
County Court At Law #2	5,000	5,000	7,206	2,206
Medical Examiner And Morgue	50,500	50,500	56,460	5,960
Indigent Health Care Services	250,000	250,000	228,244	(21,756)
Total Charges for Services	4,203,947	4,203,947	3,770,096	(433,851)
Investment Earnings	1,628,430	1,628,430	1,172,542	(455,888)
Total Investment Earnings	1,628,430	1,628,430	1,172,542	(455,888)
Miscellaneous Revenue:				
Rents	43,725	43,725	32,296	(11,429)
Court Center Fiscal Fee	12,000	12,000	8,797	(3,203)
Refunds	15,000	15,000	11,425	(3,575)
Telephone Commissions	154,000	154,000	164,990	10,990
Administrative Fee, Water	25,000	25,000	25,000	
Administrative Fees JJAEP	167,320	167,320	166,672	(648)
Note Proceeds	12,570	12,570	12,571	1
Other	1,100	1,100	6,247	5,147
Total Miscellaneous Revenue	430,715	430,715	427,998	(2,717)
TOTAL REVENUES	$ 69,310,435	69,310,435	65,474,198	(3,836,237)

Concluded

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Commissioners Court				
Wages And Fringe Benefits	$ 100	100		100
Total Commissioners Court	100	100		100
Commissioner Precinct 1				
Wages And Fringe Benefits	213,430	217,297	211,423	5,874
Administrative Travel	5,000	1,734	912	822
Postage	200	200	200	
Training And Education	2,000			
Materials And Supplies	5,000	6,766	6,731	35
Goods for Public Events	1,000	1,000	1,000	
Repairs And Maintenance Vehicles	1,000			
Total Commissioner Precinct 1	227,630	226,997	220,266	6,731
Commissioner Precinct 2				
Wages And Fringe Benefits	148,787	148,787	147,808	979
Administrative Travel	5,000	5,000	3,186	1,814
Postage	200	200	168	32
Training And Education	2,000	2,000	175	1,825
Materials And Supplies	5,000	5,000	4,914	86
Goods for Public Events	1,000	1,000	999	1
Repairs And Maintenance Vehicles	1,000	1,000	631	369
Total Commissioner Precinct 2	162,987	162,987	157,881	5,106
Commissioner Precinct 3				
Wages And Fringe Benefits	155,912	164,412	153,527	10,885
Administrative Travel	5,000	1,729	1,729	
Postage	200	125	125	
Training And Education	2,000	40	40	
Materials And Supplies	5,000	7,000	7,000	
Goods for Public Events	1,000	990	989	1
Repairs And Maintenance Vehicles	1,000			
Total Commissioner Precinct 3	170,112	174,296	163,410	10,886
Commissioner Precinct 4				
Wages And Fringe Benefits	147,550	147,550	140,723	6,827
Administrative Travel	5,000	5,000	3,427	1,573
Postage	200	200		200
Training And Education	2,000	2,000	347	1,653
Materials And Supplies	5,000	5,000	4,899	101
Goods for Public Events	1,000	1,000	312	688
Repairs And Maintenance Vehicles	1,000	1,000		1,000
Total Commissioner Precinct 4	161,750	161,750	149,708	12,042

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Radio Communications				
Wages And Fringe Benefits	147,231	147,231	147,227	4
Administrative Travel	700	200	154	46
Office Supplies	800	800	779	21
Postage	140	140	45	95
Dues And Memberships	300	300	196	104
Training And Education	500			
Equipment Rental	300	100		100
Fuel And Lubricants	2,000	2,500	2,488	12
Materials And Supplies	800	1,000	978	22
Repairs And Maintenance Equipment		1,800	1,698	102
Repairs And Maintenance Vehicles	2,000	700	334	366
Total Radio Communications	154,771	154,771	153,899	872
Administrative Services				
Wages And Fringe Benefits	485,554	485,528	442,486	43,042
Administrative Travel	9,500	2,303	2,302	1
Local Mileage	300			
Postage	3,000	2,812	2,812	
Dues And Memberships	1,000	440	440	
Books And Subscriptions	850	332	331	1
Training And Education	3,000	245	245	
Equipment Rental	6,100	2,159	2,159	
Property Casualty Liability	823,200	683,563	683,563	
Casa Ortiz Building		2,293	2,293	
Loss Control Consultant	3,000			
Fuel And Lubricants	3,000	191	191	
Materials And Supplies	8,300	15,962	15,961	1
Minor Apparatus And Tools	2,500	10,105	10,104	1
Repairs And Maintenance Equipment	5,000	2,100	2,100	
Repairs And Maintenance Vehicles	500	120	120	
Software	1,000			
Health Education Programs	6,000	5,359	5,358	1
Health Fair Month	10,000	7,294	7,294	
Safety Education Program	8,000	6,752	6,752	
Emergency Management	10,000			
Claims Paid - Property	350,000	(135,344)	(214,874)	79,530
Claims Paid - Property - ADA		2,529	2,529	
Claims Paid - Property - C.A.A.		43,630	43,629	1
Claims Paid - Property - CCL2		19,963	19,962	1
Claims Paid - Property - Constable		22,744	22,743	1
Claims Paid - Property - DA		12,269	12,269	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Administrative Services-Continued				
Claims Paid - Property - DENTC		63,083	63,082	1
Claims Paid - Property - Economic Development		363	363	
Claims Paid - Property - Enter Lease Co		1,607	1,607	
Claims Paid - Property - Head Start		20,040	20,039	1
Claims Paid - Property- Juvenile		7,190	7,189	1
Claims Paid - Property- LV		4,508	4,508	
Claims Paid - Rain Damage 2008		119,215	119,214	1
Claims Paid - Property- MIS		69,932	69,931	1
Claims Paid - Property- Mold		4,546	4,546	
Claims Paid - Property- P & G		634	633	1
Claims Paid - Property- PD		8,712	8,712	
Claims Paid - Property- Public Defender		81,191	81,191	
Claims Paid - Property- Quad City		632	632	
Claims Paid - Property- Rio Bravo		500	500	
Claims Paid - Property- Medical		172,868	172,867	1
Claims Paid - Property- Tax Office		1,060	1,060	
Claims Paid - Property- Vet		4,160	4,160	
Claims Paid - Property- Water Utilities		2,719	2,718	1
Total Administrative Services	1,739,804	1,756,309	1,633,721	122,588
Vehicle Maintenance				
Wages And Fringe Benefits	608,560	608,560	598,831	9,729
Uniforms	6,000	6,000	5,999	1
Fuel And Lubricants	80,000	79,109	43,911	35,198
Materials And Supplies	5,500	5,500	5,463	37
Minor Apparatus And Tools	8,000	8,000	7,632	368
Repairs And Maintenance Equipment	10,000	10,000	733	9,267
Repairs And Maintenance Fuel System	6,000	6,000	5,349	651
Repairs And Maintenance Vehicles	12,000	11,232	8,135	3,097
Total Vehicle Maintenance	736,060	734,401	676,053	58,348
General Operations				
Bank Charges	70,000	(1,793)	(1,794)	1
Telephone	370,000	23,618	19,016	4,602
Telephone / Maintenance		286,472	286,471	1
Cell Phones		38,564	38,468	96
311 Cost		32,000	32,000	
Internet		2,278	1,478	800
Appraisal District Cost	675,000	709,240	709,240	
Auditing and Accounting	40,000	36,364	23,945	12,419
Professional Services	315,000	281,220	278,020	3,200
Lunacy Costs	50,000	72,137	72,137	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
General Operations-Continued				
Utilities	900,000	991,602	990,762	840
Utilities - Villa Antigua		8,446	8,445	1
Payroll Reserve	330,000			
Repairs And Maintenance Building		799	799	
IDEO Work Study	10,000			
Total General Operations	2,760,000	2,480,947	2,458,987	21,960
Third Party Contracts				
Sacred Heart Children's	11,250	11,250	11,250	
Texas A&M Dance Program	1,000	1,000	1,000	
S.C.A.N. Matching	3,750	3,750	3,750	
American Red Cross	5,000	5,000	5,000	
Boys's & Girls' Club Laredo	18,750	18,750	18,750	
Industrial Development Board	88,125	88,125	88,125	
STDC (Elderly Nutrition Program)	43,750	43,750	43,750	
Crime Stoppers	1,500	1,500	1,500	
Laredo Regional Food Bank	7,500	7,500		7,500
Webb County Soil & Water Conserv.	5,000	5,000	5,000	
Bethany House	12,500	12,500	12,500	
TAMIU Guitar Ensemble	1,000	1,000	1,000	
Laredo Webb Co. Food Bank	18,750	18,750	18,750	
Children's International	65,000	65,000	65,000	
Boy Scouts of America	3,750	3,750	3,750	
Litracy Volunteer of America	1,200	1,200	1,200	
Casa Misericordia	10,000	10,000	10,000	
Habitat For Humanity	15,000	15,000	15,000	
Border Region MHMR	100,000	100,000	100,000	
BEST	2,000	2,000	2,000	
CASA	3,750	3,750		3,750
STCADA	26,300	26,300	26,300	
Safe Haven Program	80,000	80,000	80,000	
Kids Café	30,000	30,000	30,000	
Avanche	5,000	5,000	5,000	
Total Third Party Contracts	559,875	559,875	548,625	11,250
Grant Matching				
Rural Transportation Fund 980	45,000	45,000	45,000	
Meals On Wheels Fund 952	50,000	23,438	23,437	1
Social Services Fund 902	35,000	19,500	19,496	4
Elderly Nutrition Fund 955	100,000	100,000	100,000	
C.S.B.G. Fund 920	209,000	165,816	165,815	1
Laredo Auto Theft Task	35,000	35,000	35,000	

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Grant Matching-Continued				
Narcotics Task Force DEA	25,000	25,000	24,549	451
Laredo Financial TaskForce 295	20,000	18,605	(11,701)	30,306
SHCtr Capacity Building	127,000	122,815	121,885	930
Border Project TJPC-B-2	20,000	20,000	19,803	197
Juvenile Accountability	60,000	9,949	9,948	1
Progressive Sanct TJPC-K	200,000	200,000	196,134	3,866
New Progressive Sanct TJPC-O	17,500	17,500	17,231	269
VOCA-Victim Services Coordinator	7,150	7,150	7,150	
Rural Emergency Responders	123,000	43,003	32,872	10,131
Bullet Proof Vest	20,000	25,375	25,374	1
Total Grant Matching	1,093,650	878,151	831,993	46,158
County Judge's Office				
Wages And Fringe Benefits	558,204	558,204	534,808	23,396
Administrative Travel	15,000	5,319	5,319	
Postage	1,800	2,502	2,494	8
Dues And Memberships	40,000	39,442	36,264	3,178
Books And Subscriptions	1,250	739	739	
Training And Education	1,000	375	375	
Fuel And Lubricants	2,000			
Materials And Supplies	19,000	15,000	13,154	1,846
Goods for Public Events	1,000	950	949	1
Repairs And Maintenance Equipment	4,940	1,206	1,205	1
Repairs And Maintenance Vehicles	1,000	96	96	
Total County Judge's Office	645,194	623,833	595,403	28,430
Management Information Systems				
Wages And Fringe Benefits	753,482	753,482	699,856	53,626
Office Supplies	2,000	2,000	1,306	694
Postage	400	400	81	319
Dues And Memberships	400	400		400
Books And Subscriptions	38,000	33,281	33,170	111
Training And Education	13,900	17,900	13,997	3,903
Fuel And Lubricants	1,000	2,000	1,715	285
Materials And Supplies	10,000	18,000	17,907	93
Production Supplies	5,000	14,000	13,787	213
Minor Apparatus And Tools	10,000	49,719	45,836	3,883
Repairs And Maintenance Equipment	280,000	231,000	173,432	57,568
Repairs And Maintenance Software	260,000	260,000	247,452	12,548
Repairs And Maintenance Audio And Video	15,000	7,000	5,958	1,042
Total Management Information Systems	1,389,182	1,389,182	1,254,497	134,685

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Public Information Office				
Wages And Fringe Benefits	64,366	64,366	64,287	79
Administrative Travel	2,000			
Car Allowance	1,200	1,200	1,200	
Postage	50	50	48	2
Books And Subscriptions	150	150	143	7
Materials And Supplies	400	2,900	2,898	2
Repairs And Maintenance Equipment	500			
Total Public Information Office	68,666	68,666	68,576	90
County Treasurer's Office				
Wages And Fringe Benefits	720,258	720,258	708,446	11,812
Administrative Travel	2,360	2,091	2,091	
Local Mileage	175	54	53	1
Postage	6,000	5,708	5,707	1
Dues And Memberships	220	200	200	
Books And Subscriptions	225	165	114	51
Training And Education	5,000	3,088	2,051	1,037
Equipment Rental	3,000	2,880	2,748	132
Materials And Supplies	17,000	20,011	19,783	228
Repairs And Maintenance Equipment	3,000	2,783	1,855	928
Total County Treasurer's Office	757,238	757,238	743,048	14,190
County Auditor's Office				
Wages And Fringe Benefits	1,396,939	1,396,939	1,347,313	49,626
Administrative Travel	7,000	7,000	3,018	3,982
Local Mileage	500	500	186	314
Postage	800	800	650	150
Dues And Memberships	2,500	2,500	2,045	455
Books And Subscriptions	2,500	2,500	2,279	221
Training And Education	18,000	5,725	5,267	458
Professional Services	13,000	5,000		5,000
Materials And Supplies	15,200	41,200	37,063	4,137
Repairs And Maintenance Equipment	17,000	7,000	6,570	430
Total County Auditor's Office	1,473,439	1,469,164	1,404,391	64,773
Purchasing Agent's Office				
Wages And Fringe Benefits	658,305	658,305	639,721	18,584
Administrative Travel	8,000	8,000	4,051	3,949
Postage	3,500	3,500	1,435	2,065
Advertising	40,000	8,306	1,543	6,763
Advertising Purchasing		3,437	3,437	
Advertising Employment		15,439	14,654	785
Advertising Legal Notice		18,090	17,547	543

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Purchasing Agent's Office-Continued				
Grant Notices		986	986	
Non-County Legal Notices		764	763	1
Training And Education	5,000	5,000	4,340	660
Central Stores	20,000	20,000	6,731	13,269
Prof. Services /Develop	7,500	300	299	1
Uniforms	2,000	2,000	2,000	
Fuel And Lubricants	2,500	2,329	1,885	444
Materials And Supplies	18,000	18,171	18,161	10
Repairs And Maintenance Equipment	8,800	8,800	5,739	3,061
Repairs And Maintenance Vehicles	1,000	1,000	280	720
Total Purchasing Agent's Office	774,605	774,427	723,572	50,855
Tax Assessor-Collector's Office				
Wages And Fringe Benefits	2,136,669	2,125,715	1,942,451	183,264
Administrative Travel	6,000	4,000	3,994	6
Local Mileage	100	100		100
Postage	76,000	72,200	71,004	1,196
Advertising	1,500	900	900	
Dues And Memberships	500	500	330	170
Books And Subscriptions	2,000	2,404	2,404	
Training And Education	6,000	6,000	5,419	581
Equipment Rental	10,200	14,600	14,558	42
Professional Services	4,200	3,351	3,351	
Uniforms	400			
Fuel And Lubricants	2,000	2,575	2,571	4
Materials And Supplies	45,000	69,513	67,360	2,153
Minor Apparatus And Tools	6,370	22,001	21,996	5
Repairs And Maintenance Equipment	32,000	18,560	18,462	98
Repairs And Maintenance Vehicles	1,500	300	45	255
Software	24,150	5,058	4,356	702
Capital Outlay		10,858	10,857	1
Total Tax Assessor-Collector's Office	2,354,589	2,358,635	2,170,058	188,577
Building Maintenance				
Wages And Fringe Benefits	1,646,321	1,646,321	1,530,658	115,663
Administrative Travel	2,000	1,222	1,222	
Office Supplies	1,500	1,490	1,489	1
Training And Education	3,500	2,670	2,670	
Uniforms	11,000	10,247	10,247	
Fuel And Lubricants	21,000	31,431	31,430	1
Materials And Supplies	10,000	5,224	5,223	1
Minor Apparatus And Tools	10,000	17,502	17,501	1

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Building Maintenance-Continued				
Repairs And Maintenance Building	220,000	226,002	206,750	19,252
Repairs And Maintenance Equipment	75,000	46,402	46,402	
Repairs And Maintenance Vehicles	6,000	5,486	5,485	1
Janitorial Supplies	35,000	34,549	34,548	1
Landfill Fees	1,000	235	72	163
Capital Outlay		13,990	13,990	
Total Building Maintenance	2,042,321	2,042,771	1,907,687	135,084
Election Administration				
Wages And Fringe Benefits	259,897	259,897	252,696	7,201
Postage	30,200	30,200	30,110	90
Fuel And Lubricants	1,000	1,000	758	242
Materials And Supplies	4,000	4,000	3,999	1
Repairs And Maintenance Equipment	28,800	28,174		28,174
Repairs And Maintenance Vehicles	1,000	1,012	1,012	
Election Expense	152,000	152,614	152,613	1
Total Election Administration	476,897	476,897	441,188	35,709
General Government Expenditures	17,748,870	17,251,397	16,302,963	948,434
Less Capital Outlay-All Departments		24,848	24,847	1
Total Current General Government Expenditures	$ 17,748,870	17,226,549	16,278,116	948,433
PUBLIC SAFETY:				
Sheriff Bargaining Unit				
Wages And Fringe Benefits	4,740,371	4,809,227	4,646,185	163,042
Administrative Travel	12,000	16,908	16,908	
Office Supplies	17,000	21,961	21,961	
Postage	13,000	10,942	10,935	7
Dues And Memberships	1,000			
Books And Subscriptions	1,000	1,000	1,000	
Training And Education	22,000	21,450	21,449	1
Equipment Rental	20,000	13,238	13,238	
Radio Tower Lease	3,000			
Utilities	65,000	43,753	43,245	508
Uniforms	74,000	47,843	41,161	6,682
Fuel And Lubricants	200,000	302,311	291,781	10,530
Materials And Supplies	30,000	43,623	43,428	195
Minor Apparatus And Tools	6,500	8,803	8,660	143
Repairs And Maintenance Buildings	12,500	20,259	19,880	379
Repairs And Maintenance Equipment	30,000	26,018	26,018	
Repairs And Maintenance Vehicles	200,000	164,339	161,546	2,793

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Sheriff Bargaining Unit-Continued				
Canine Expenditures	500	439	439	
Stray Animal Account	2,000	3,106	3,105	1
Narcotics Disposal	50,000	9,105	9,105	
Forensic Examination	10,000	6,424	6,155	269
Total Sheriff Bargaining Unit	5,509,871	5,570,749	5,386,199	184,550
Sheriff Non Bargaining				
Wages And Fringe Benefits	485,988	485,636	484,405	1,231
Total Sheriff Non Bargaining	485,988	485,636	484,405	1,231
Sheriff, Mirando Sub-Station				
Wages And Fringe Benefits	281,243	278,258	269,714	8,544
Total Sheriff, Mirando Sub-Station	281,243	278,258	269,714	8,544
Medical Examiner and Morgue				
Wages And Fringe Benefits	320,015	320,015	296,280	23,735
Administrative Travel	1,000			
Local Mileage	100			
Office Supplies	1,500	1,461	1,461	
Postage	500	375	374	1
Dues And Memberships	300	300	300	
Books And Subscriptions	500	78	78	
Training And Education	3,500	2,683	2,682	1
Equipment Rental		260	260	
Professional Services	22,000	20,291	20,290	1
Utilities	10,000	14,670	14,669	1
Fuel And Lubricants	6,000	9,951	9,747	204
Materials And Supplies	5,000	5,167	5,166	1
Repairs And Maintenance Buildings	1,000	483	483	
Repairs And Maintenance Equipment	750	619	619	
Repairs And Maintenance Vehicles	350	721	720	1
Total Medical Examiner and Morgue	372,515	377,074	353,129	23,945
Emergency Medical Service				
Wages And Fringe Benefits	77,192	77,192	75,321	1,871
Fuel And Lubricants	7,000	7,000	5,484	1,516
Materials And Supplies	1,100	1,100		1,100
Repairs And Maintenance Vehicle	5,400	5,400	1,364	4,036
Total Emergency Medical Service	90,692	90,692	82,169	8,523
Constable Precinct 1				
Wages And Fringe Benefits	971,007	970,935	952,257	18,678
Administrative Travel	3,000	96	96	
Postage	600	411	355	56
Dues And Memberships	690	700	695	5

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
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	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Constable Precinct 1-Continued				
Books And Subscriptions	500	600	583	17
Training And Education	8,100	7,093	7,093	
Equipment Rental	2,400	896	890	6
Uniforms	11,600	18,826	18,689	137
Fuel And Lubricants	30,000	35,845	35,845	
Materials And Supplies	6,000	5,771	5,168	603
Minor Apparatus And Tools	300			
Repairs And Maintenance Equipment	2,000			
Repairs And Maintenance Vehicles	15,000	12,442	10,846	1,596
Total Constable Precinct 1	1,051,197	1,053,615	1,032,517	21,098
Constable Precinct 3				
Wages And Fringe Benefits	133,950	134,227	134,223	4
Administrative Travel	1,000			
Dues And Memberships	300	50	50	
Training And Education	3,500	2,000	2,000	
Uniforms	2,000	1,191	1,191	
Fuel And Lubricants	9,000	10,288	10,287	1
Materials And Supplies	2,000	1,861	1,861	
Repairs And Maintenance Vehicles	3,000	5,493	5,493	
Total Constable Precinct 3	154,750	155,110	155,105	5
Constable Precinct 4				
Wages And Fringe Benefits	478,094	464,600	450,915	13,685
Administrative Travel	1,500			
Postage	500			
Dues And Memberships	500			
Training And Education	5,000	4,919	4,919	
Equipment Rental	2,000	1,066	1,065	1
Uniforms	9,000	9,232	8,541	691
Fuel And Lubricants	17,000	22,298	22,298	
Materials And Supplies	4,000	2,988	2,987	1
Minor Apparatus And Tools	1,000	290	290	
Repairs And Maintenance Equipment	1,000	1,369	1,368	1
Repairs And Maintenance Vehicles	12,000	10,316	9,596	720
Total Constable Precinct 4	531,594	517,078	501,979	15,099
Constable Precinct 2				
Wages And Fringe Benefits	641,722	656,491	656,486	5
Administrative Travel	1,300	1,798	1,797	1
Postage	350	350	350	
Dues And Memberships	600			
Training And Education	4,000	2,822	2,821	1

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
PUBLIC SAFETY:				
Constable Precinct 2-Continued				
Equipment Rental	1,250	1,535	1,535	
Uniforms	5,400	5,393	5,393	
Fuel And Lubricants	19,400	28,400	28,400	
Materials And Supplies	3,000	1,968	1,967	1
Repairs And Maintenance Equipment	1,500	95	94	1
Repairs And Maintenance Vehicles	10,000	4,462	4,461	1
Total Constable Precinct 2	688,522	703,314	703,304	10
Justice Center Security				
Wages And Fringe Benefits	552,988	532,489	517,091	15,398
Administrative Travel	6,500			
Equipment Rental	2,000	603	602	1
Professional Services	10,000			
Uniforms	18,000	5,297	725	4,572
Fuel And Lubricants	2,000			
Materials And Supplies	3,600	3,600	3,326	274
Repairs And Maintenance Vehicles	1,200			
Total Justice Center Security	596,288	541,989	521,744	20,245
Public Safety Expenditures	9,762,660	9,773,515	9,490,265	283,250
Less Capital Outlay				
Total Current Public Safety Expenditures	$ 9,762,660	9,773,515	9,490,265	283,250
JUSTICE SYSTEM:				
49th District Judge's Office				
Wages And Fringe Benefits	583,097	583,097	569,714	13,383
Administrative Travel	4,000	4,823	4,073	750
Postage	1,500	1,274	1,101	173
Books And Subscriptions	5,950	6,164	6,164	
Training And Education	7,000	7,225	6,749	476
Professional Services	20,000	3,786		3,786
Court Appointed Attorney	8,000	8,000		8,000
Visiting Judge	8,500	8,500	932	7,568
49th District Judge's Office-Continued				
Materials And Supplies	6,500	29,378	28,250	1,128
Repairs And Maintenance Equipment	4,500	1,768	1,768	
Indigent Defend	85,000	80,032	60,361	19,671
Total 49th District Judge's Office	734,047	734,047	679,112	54,935
111th District Judge's Office				
Wages And Fringe Benefits	485,609	492,400	487,459	4,941
Administrative Travel	4,000	4,000	3,831	169

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Webb County, Texas
Budgetary Comparison Schedule Detail
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General Fund
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	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
111th District Judge's Office-Continued				
Postage	800	800	708	92
Dues And Memberships	500	500	250	250
Books And Subscriptions	2,500	2,500	65	2,435
Training And Education	7,500	7,500	5,265	2,235
Court Appointed Attorney	1,000	1,000		1,000
Visiting Judge	8,500	3,709	1,146	2,563
Materials And Supplies	5,075	5,075	3,105	1,970
Repairs And Maintenance Equipment	6,000	6,000	2,035	3,965
Total 111th District Judge's Office	521,484	523,484	503,864	19,620
341st District Judge's Office				
Wages And Fringe Benefits	443,900	442,035	442,031	4
Administrative Travel	4,000	3,059	1,932	1,127
Postage	1,500	1,500	653	847
Books And Subscriptions	5,500	7,477	7,477	
Training And Education	6,000	4,829	979	3,850
Professional Services	10,000	10,000		10,000
Court Appointed Attorney	8,050	8,050		8,050
Visiting Judge	8,500	8,500	3,133	5,367
Materials And Supplies	5,500	5,500	5,285	215
Repairs And Maintenance Equipment	6,500	6,500	3,516	2,984
Indigent Defend	85,000	85,000	24,922	60,078
Total 341st District Judge's Office	584,450	582,450	489,928	92,522
406th District Court				
Wages And Fringe Benefits	665,417	665,417	655,642	9,775
Administrative Travel	4,000	3,366	3,260	106
Postage	1,500	1,500	532	968
Books And Subscriptions	5,500	6,134	6,133	1
Training And Education	6,000	6,000	5,985	15
Professional Services	45,000	4,500		4,500
Court Appointed Attorney	107,500	107,500	99,118	8,382
Visiting Judge	5,500	5,500	990	4,510
Materials And Supplies	6,000	46,454	42,313	4,141
Repairs And Maintenance Equipment	8,000	8,046	8,045	1
Indigent Defend	85,000	85,000	84,599	401
Total 406th District Court	939,417	939,417	906,617	32,800
County Court-At-Law #1				
Wages And Fringe Benefits	614,427	618,819	615,574	3,245
Administrative Travel	4,000	3,933	1,425	2,508
Postage	500	500	435	65
Books And Subscriptions	2,500	2,532	2,532	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
County Court-At-Law #1-Continued				
Training And Education	6,000	5,400	1,528	3,872
Professional Services	5,000	1,000		1,000
Court Appointed Attorney	25,000	25,000	17,467	7,533
visiting Judge	6,000	6,000	4,382	1,618
Materials And Supplies	5,500	17,103	16,872	231
Repairs And Maintenance Equipment	5,000	5,000	1,104	3,896
Adult Misdemeanor	95,000	90,653	90,153	500
Juvenile Misdemeanor	95,000	49,566	48,780	786
Juvenile Felony	95,000	90,000	48,957	41,043
Dues And Memberships	51,000	48,939	45,800	3,139
Total County Court-At-Law	1,009,927	964,445	895,009	69,436
County Court-At-Law #2				
Wages And Fringe Benefits	699,278	731,890	731,785	105
Administrative Travel	4,000	6,667	6,666	1
Postage	500	120	119	1
Books And Subscriptions	2,500	1,868	1,868	
Training And Education	6,000	4,653	4,653	
Professional Services	5,000	5,000	5,000	
Court Appointed Attorney	25,000	12,563	12,563	
Visiting Judge	6,000	6,971	6,971	
Fuel And Lubricants	1,000	3,000	3,000	
Materials And Supplies	5,000	5,719	5,718	1
Repairs And Maintenance Equipment	5,000	2,205	2,204	1
Repairs And Maintenance Vehicles	1,000	709	709	
Adult Misdemeanor	95,000	105,508	105,508	
Juvenile Misdemeanor	95,000	115,291	115,291	
Juvenile Felony	95,000	95,960	95,960	
Dues And Memberships	51,000	43,575	43,575	
Total County Court-At-Law #2	1,096,278	1,141,699	1,141,590	109
Tax Cases Processing Department				
Wages And Fringe Benefits	44,881	44,942	44,939	3
Total Tax Cases Processing Department	44,881	44,942	44,939	3
Justice Of The Peace, Precinct 1 Place 1				
Wages And Fringe Benefits	336,566	338,553	336,860	1,693
Administrative Travel	3,500	3,367	2,649	718
Postage	2,000	2,000	2,000	
Books And Subscriptions	1,000	1,092	1,073	19
Equipment Rental	2,500	2,500		2,500
Professional Services	14,000	14,000		14,000
Materials And Supplies	7,000	7,041	7,040	1

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 1 Place 1-Continued				
Repairs And Maintenance Equipment	3,000	1,013	95	918
Total Justice Of The Peace, Precinct 1 Place 1	369,566	369,566	349,717	19,849
Justice Of The Peace, Precinct 1 Place 2				
Wages And Fringe Benefits	308,698	308,698	305,131	3,567
Administrative Travel	3,000	2,889	2,889	
Postage	2,500	408	308	100
Books And Subscriptions	750	154	154	
Equipment Rental	750			
Professional Services	15,000	15,000		15,000
Materials And Supplies	6,000	9,870	8,933	937
Repairs And Maintenance Equipment	2,600	2,279	2,278	1
Total Justice of the Peace, Precinct 1 Place 2	339,298	339,298	319,693	19,605
Justice Of The Peace, Precinct 2 Placel				
Wages And Fringe Benefits	382,253	382,253	379,815	2,438
Administrative Travel	3,500	1,115	1,114	1
Postage	2,000	1,725	1,724	1
Books And Subscriptions	500			
Equipment Rental	500			
Professional Services	14,500	13,740	13,739	1
Materials And Supplies	5,000	8,406	8,311	95
Repairs And Maintenance Equipment	500	754	677	77
Total Justice Of The Peace, Precinct 2 Place 1	408,753	407,993	405,380	2,613
Justice Of The Peace, Precinct 2 Place2				
Wages And Fringe Benefits	351,537	351,537	351,148	389
Administrative Travel	2,700	2,700	1,462	1,238
Local Mileage	500	500		500
Postage	1,500	1,500	1,500	
Equipment Rental	500	500	126	374
Professional Services	16,000	15,850	15,850	
Materials And Supplies	6,000	6,000	5,364	636
Repairs And Maintenance Equipment	500	500	75	425
Total Justice Of The Peace, Precinct 2 Place 2	379,237	379,087	375,525	3,562
Justice Of The Peace, Precinct 3				
Wages And Fringe Benefits	172,946	172,946	169,712	3,234
Administrative Travel	1,300			
Local Mileage	1,000	1,500	1,295	205
Postage	1,450	1,428	1,000	428
Dues And Memberships	300	300	50	250
Training And Education	1,300	1,300	437	863
Equipment Rental	300	1,327	1,327	

Continued

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 3-Continued				
Fuel And Lubricants	2,000	2,000	2,000	
Materials And Supplies	3,750	3,545	2,468	1,077
Repairs And Maintenance Equipment	2,200	2,200	943	1,257
Repairs And Maintenance Vehicle	1,000	1,000	314	686
Total Justice Of The Peace, Precinct 3	187,546	187,546	179,546	8,000
Justice Of The Peace, Precinct 4				
Wages And Fringe Benefits	688,723	688,723	669,033	19,690
Administrative Travel	3,600	3,579	1,937	1,642
Postage	10,000	10,000	10,000	
Equipment Rental	700	601	525	76
Professional Services	16,100	17,031	17,030	1
Materials And Supplies	12,000	12,099	12,098	1
Repairs And Maintenance Equipment	2,600	2,600	2,206	394
Total Justice Of The Peace, Precinct 4	733,723	734,633	712,829	21,804
Judicial-General				
Advertising Legal Notices	2,000			
Judicial District Fees	13,550	13,550	13,550	
Transcripts	35,000			
Transcripts 49th		390	389	1
Transcripts 341st		22,516	22,516	
Transcripts 406th		35,149	35,148	1
Transcripts CC1		517	517	
Court Appointed Attorney JPs	12,000			
Witness Expenditures	5,000	3,428		3,428
Court Interpreter/Reporter	11,000	8,984	780	8,204
Court Interpreter/Reporter 49th		6,208	6,208	
Court Interpreter/Reporter 111th		725	725	
Court Interpreter/Reporter 341st		970	970	
Court Interpreter/Reporter 406th		2,200	2,200	
Court Interpreter/Reporter CCL1		9,513	9,513	
Court Interpreter/Reporter CCL2		2,400	2,400	
Capital Murder Cases	25,000	5,000		5,000
Evaluation Services	30,000	30,925	27,880	3,045
Expert Witness	19,000	13,325		13,325
Expert Witness 406th		4,750	4,750	
Investigation Expenditure	2,000	2,000		2,000
Litigation Expense	21,000	1,000		1,000
Indigent Defendants JPs		12,000	3,750	8,250
Total Judicial General	175,550	175,550	131,296	44,254

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Webb County, Texas
Budgetary Comparison Schedule Detail
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General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
District Attorney				
Wages And Fringe Benefits	3,787,452	3,787,452	3,730,542	56,910
Administrative Travel	4,300	400	383	17
Postage	2,000	1,382	1,203	179
Dues And Memberships	4,600	3,794	3,001	793
Books And Subscriptions	19,300	18,623	18,412	211
Training And Education	4,400	4,491	4,490	1
Equipment Rental	4,400	4,400	4,391	9
Professional Services	13,600	15,934	15,124	810
Fuel And Lubricants	8,800	10,700	9,540	1,160
Materials And Supplies	17,000	19,000	18,991	9
Repairs And Maintenance Equipment	3,000	2,676	2,432	244
Repairs And Maintenance Vehicle	2,000	2,000	1,986	14
Total District Attorney	3,870,852	3,870,852	3,810,495	60,357
County Attorney				
Wages And Fringe Benefits	2,257,629	2,257,629	2,001,548	256,081
Administrative Travel	2,500			
Local Mileage	100			
Postage	5,000	4,038	4,037	1
Dues And Memberships	4,500	4,045	3,844	201
Books And Subscriptions	8,500	13,305	13,304	1
Training And Education	16,000	15,062	12,946	2,116
Equipment Rental	2,000	1,500	1,219	281
Professional Services	5,000	6,425	6,424	1
Witness Expenditures	500			
Fuel And Lubricants	5,500	7,400	6,969	431
Materials And Supplies	18,500	18,500	15,644	2,856
Repairs And Maintenance Equipment	3,350	4,350	4,247	103
Repairs And Maintenance Vehicle	2,000	3,100	2,859	241
Total County Attorney	2,331,079	2,335,354	2,073,041	262,313
Public Defender				
Wages And Fringe Benefits	1,838,654	1,838,654	1,789,096	49,558
Administrative Travel	15,000	16,164	16,163	1
Local Mileage	1,000			
Postage	1,000	330	325	5
Dues And Memberships	5,000	4,027	4,027	
Books And Subscriptions	8,000	7,838	7,650	188
Training And Education	6,000	10,388	10,388	
Equipment Rental	5,000	4,600	4,597	3
Transcripts	500	1,047	1,046	1
Professional Services	5,000	2,727	2,222	505

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Public Defender-Continued				
Witness Expenditures	1,000	886	318	568
Fuel And Lubricants	1,000	1,400	1,122	278
Materials And Supplies	13,000	13,335	13,307	28
Repairs And Maintenance Equipment	2,500	2,500	1,598	902
Repairs And Maintenance Vehicle	500	100	75	25
Expert Witness	1,000			
Investigation Expenditure	100	100	100	
Other Litigation Expense	100	258	258	
Total Public Defender	1,904,354	1,904,354	1,852,292	52,062
District Clerk				
Wages And Fringe Benefits	1,684,006	1,684,006	1,641,424	42,582
Administrative Travel	4,800	4,665	1,789	2,876
Local Mileage	600	735	734	1
Postage	29,700	29,700	29,229	471
Dues And Memberships	200	200	160	40
Books And Subscriptions	1,000	1,000	710	290
Training And Education	10,000	10,000	8,362	1,638
Materials And Supplies	35,000	35,000	34,471	529
Repairs And Maintenance Equipment	6,500	6,500	3,546	2,954
Total District Clerk	1,771,806	1,771,806	1,720,425	51,381
District Clerk Central Jury				
Wages And Fringe Benefits	166,723	166,723	162,657	4,066
Administrative Travel	4,000	3,971	758	3,213
Postage	18,800	18,800	13,197	5,603
Materials And Supplies	10,500	10,500	9,375	1,125
Repairs And Maintenance Equipment	3,000	3,000	2,334	666
Central Jury Petit Juror	114,000	92,026	60,000	32,026
Jurors - Other Expenses	20,000	34,323	34,322	1
Total District Clerk Central Jury	337,023	329,343	282,643	46,700
County Clerk				
Wages And Fringe Benefits	824,225	824,225	801,799	22,426
Administrative Travel	1,000	1,000	1,000	
Postage	7,500	7,500	7,325	175
Dues And Memberships	200	200	110	90
Books And Subscriptions	700	400	291	109
Training And Education	5,000	4,000	3,979	21
Equipment Rental	4,500	4,150	4,134	16
Fuel And Lubricants	2,000	1,050	664	386
Materials And Supplies	15,500	22,100	22,089	11
Repairs And Maintenance Equipment	8,000	4,000	3,124	876
Total County Clerk	868,625	868,625	844,515	24,110

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
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	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Law Library				
Wages And Fringe Benefits	94,464	94,464	94,357	107
Books And Subscriptions	60,500	62,119	62,118	1
Materials And Supplies	1,000	381	380	1
Repairs And Maintenance Equipment	1,000	894	893	1
Total Law Library	156,964	157,858	157,748	110
Bail Bond Board				
Wages And Fringe Benefits	40,162	40,222	40,220	2
Materials And Supplies	350	350	349	1
Repairs And Maintenance Equipment	600	540	195	345
Total Bail Bond Board	41,112	41,112	40,764	348
Indigent Defense Services				
Wages And Fringe Benefits	367,935	368,324	368,320	4
Local Mileage	1,200	811	237	574
Postage	1,200	1,200	328	872
Dues And Memberships	700	700	222	478
Training And Education	9,500	9,500	7,626	1,874
Equipment Rental	900	900	510	390
Printing Supplies	6,000	6,000	3,806	2,194
Professional Services	12,000	12,000	458	11,542
Materials And Supplies	7,500	7,500	6,649	851
Repairs And Maintenance Equipment	5,800	5,800	821	4,979
Total Indigent Defense Services	412,735	412,735	388,977	23,758
Juvenile Probation				
Wages And Fringe Benefits	1,817,472	1,805,472	1,707,904	97,568
Administrative Travel	1,500	1,189	998	191
Car Allowance	2,400	2,400	2,400	
Transportation Juvenile	2,500	2,417	722	1,695
Office Supplies	6,000	5,115	4,251	864
Postage	1,500	1,500	1,299	201
Advertising	1,500	2,563	2,563	
Dues And Memberships	300	300		300
Training And Education	5,500	5,500	4,516	984
Equipment Rental	4,500	4,500	1,539	2,961
Professional Services	52,000	30,000	28,593	1,407
Utilities	45,000	57,200	57,200	
Uniforms	2,000	2,000	1,490	510
Fuel And Lubricants		83	82	1
Materials And Supplies	5,500	1,627	338	1,289
Groceries	5,000			
Medicines	3,000	3,000	682	2,318

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Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Juvenile Probation-Continued				
Laundry and Linen	800	800		800
Minor Apparatus And Tools	3,000	3,075	3,075	
Repairs And Maintenance Building	8,000	7,848	3,625	4,223
Repairs And Maintenance Equipment	7,500	7,652	7,652	
Repairs And Maintenance Vehicle	7,000	7,036	7,036	
Janitorial Supplies	6,000	6,000	5,940	60
Medical Services	5,200	200	5	195
Capital Outlay		35,873	35,873	
Total Juvenile Probation	1,993,172	1,993,350	1,877,783	115,567
Justice System Expenditures	21,211,879	21,209,546	20,183,728	1,025,818
Less Capital Outlay		35,873	35,873	
Total Current Justice System Expenditures	$ 21,211,879	21,173,673	20,147,855	1,025,818
HEALTH AND HUMAN SERVICES:				
Indigent Health Care				
Physician Services	287,500	287,500	249,985	37,515
Prescription Drugs	250,000	250,000	87,618	162,382
Hospital Inpatient Services	1,045,000	1,045,000	363,691	681,309
HEALTH AND HUMAN SERVICES:				
Indigent Health Care-Continued				
Hospital Outpatient Services	745,000	745,000	130,309	614,691
Laboratory/X-ray Services	112,500	112,500	97,919	14,581
Total Indigent Health Care	2,440,000	2,440,000	929,522	1,510,478
Indigent Services Program				
Wages And Fringe Benefits	659,696	659,696	634,679	25,017
Administrative Travel	5,500	6,300	5,747	553
Postage	3,300	3,300	2,593	707
Books And Subscriptions	480	480		480
Professional Services	2,725	2,725	27	2,698
Fuel And Lubricants	3,000	3,000	2,827	173
Materials And Supplies	6,500	10,500	9,445	1,055
Repairs And Maintenance Equipment	7,000	4,000	1,432	2,568
Repairs And Maintenance Vehicle	1,600	1,600	457	1,143
Repairs And Maintenance Software	32,000	32,000	31,464	536
Janitorial Supplies	1,000	1,000	611	389
Indigent Medical	3,000	3,000	1,332	1,668
Indigent Burials	95,000	93,200	62,370	30,830
Indigent Utilities	100	100		100
Indigent Rents	100	100		100
Total Indigent Services Program	821,001	821,001	752,984	68,017

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Webb County, Texas
Budgetary Comparison Schedule Detail
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	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
HEALTH AND HUMAN SERVICES:				
Child Welfare				
Training and Education	250	250		250
Professional Services	1,000	1,000	88	912
Foster Care	1,000	1,000		1,000
Clothing Allowance	37,000	37,000	28,908	8,092
Materials And Supplies	1,000	1,000		1,000
Medical/Dental Exams	1,000	1,000		1,000
Awareness	700	700	700	
Total Child Welfare	41,950	41,950	29,696	12,254
General Operations-Health & Welfare				
City Health Contract	210,000	210,000	206,600	3,400
Animal Protective Society	50,000	50,000	50,000	
R B Cowl	90,000	90,000	90,000	
Animal Damage Control	25,200	26,400	26,400	
Fire Protection And Emergency Services	600,000	600,000	600,000	
Gateway Community Health	150,000	150,000	150,000	
Ministries	157,500	157,500	157,500	
Total General Operations - Health & Welfare	1,282,700	1,283,900	1,280,500	3,400
Veteran's Service Office				
Wages And Fringe Benefits	141,961	141,961	140,303	1,658
Administrative Travel	3,000	2,900	2,898	2
Postage	600	600	600	
Dues And Memberships	300	20	20	
Training And Education	500	244	244	
Equipment Rental	1,200	1,100	1,098	2
Materials And Supplies	2,000	3,217	3,175	42
Minor Apparatus And Tools	550	538	537	1
Repairs And Maintenance Equipment	500	275	200	75
Laredo Veteran Assistance	75,000	75,000	75,000	
Veteran Cementary Markers	10,000	9,756	7,500	2,256
Total Veteran's Service Office	235,611	235,611	231,575	4,036
Health And Human Services Expenditures	4,821,262	4,822,462	3,224,277	1,598,185
Less Capital Outlay				
Total Current Health And Human Services Expenditures	$ 4,821,262	4,822,462	3,224,277	1,598,185
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Extension Agent				
Wages And Fringe Benefits	142,437	142,437	135,454	6,983
Administrative Travel	13,000	15,400	13,740	1,660
Local Mileage	5,700	5,400	4,395	1,005
Postage	1,000	1,000	1,000	

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Webb County, Texas
Budgetary Comparison Schedule Detail
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	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Extension Agent-Continued				
Dues And Memberships	500	500	330	170
Books And Subscriptions	1,100	1,100	1,050	50
Equipment Rental	6,400	4,600	3,438	1,162
Materials And Supplies	3,500	3,500	3,333	167
Minor Apparatus And Tools	1,000	1,000	769	231
Repairs And Maintenance Equipment	300			
Total Extension Agent	174,937	174,937	163,509	11,428
Infrastructure And Envrironmental Services Expenditures	174,937	174,937	163,509	11,428
Less Capital Outlay				
Total Current Infrastructure And Environmental Services Expenditures	$ 174,937	174,937	163,509	11,428
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit				
Wages And Fringe Benefits	9,483,747	9,659,713	9,429,492	230,221
Administrative Travel	20,000	3,938	3,937	1
Special Travel	65,000	72,816	72,381	435
Office Supplies	22,500	17,938	17,937	1
Postage	3,600	2,207	2,206	1
Advertising	3,200	137	76	61
Dues And Memberships	1,000	700	656	44
Books And Subscriptions	7,700	2,838	2,823	15
Training And Education	23,000	8,025	8,024	1
Equipment Rental	30,000	19,713	19,713	
Professional Services	45,000	2,380	2,380	
Contract Services - Dimmit County	475,000	516,594	516,594	
Contract Services - Zapata County	25,000			
Contract Services - Other		936	936	
Utilities	335,000	309,351	309,350	1
Uniforms	30,000	16,647	15,319	1,328
Fuel And Lubricants	9,000	3,099	2,503	596
Materials And Supplies	32,000	34,296	32,492	1,804
Minor Apparatus And Tools	13,000	14,731	14,431	300
Repairs And Maintenance Building	85,000	189,148	168,540	20,608
Repairs And Maintenance Equipment	60,000	44,565	41,273	3,292
Repairs And Maintenance Software	13,000	13,544	12,660	884
Capital Outlay		28,847	28,847	
Total Jail Bargaining Unit	10,781,747	10,962,163	10,702,570	259,593
Jail Non Bargaining Unit				
Wages And Fringe Benefits	1,139,372	1,134,372	1,073,715	60,657
Total Jail Non Bargaining Unit	1,139,372	1,134,372	1,073,715	60,657

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Webb County, Texas
Budgetary Comparison Schedule Detail
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	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
CORRECTIONS AND REHABILITATION:				
Basic Supervision				
Materials And Supplies	7,000	7,000	6,305	695
Total Basic Supervision	7,000	7,000	6,305	695
Jail Purchasing				
Professional Services	200,000	199,330	193,818	5,512
Uniforms	10,000	10,000	3,123	6,877
Materials And Supplies	125,000	119,000	80,206	38,794
Groceries	800,000	833,870	833,870	
Medicines	130,000	122,307	104,627	17,680
Minor Apparatus And Tools	7,000	6,140	753	5,387
Janitorial Supplies	85,000	91,670	91,669	1
Medical Services	150,000	123,935	123,935	
Total Jail Purchasing	1,507,000	1,506,252	1,432,001	74,251
Corrections And Rehabilitation Expenditures	13,435,119	13,609,787	13,214,591	395,196
Less Capital Outlay		28,847	28,847	
Total Current Corrections And Rehabilitation Expenditures	$ 13,435,119	13,580,940	13,185,744	395,196
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Economic Development				
Wages And Fringe Benefits	319,729	319,729	289,860	29,869
Administrative Travel	7,000	7,000	6,957	43
Local Mileage	400	200	38	162
Postage	1,000	963	714	249
Books And Subscriptions	200	16	16	
Training And Education	400	287	287	
Fuel And Lubricants	2,000	2,734	2,734	
Materials And Supplies	1,500	1,800	1,762	38
Repairs And Maintenance Equipment	900	600	468	132
Repairs And Maintenance Vehicles	1,000	800	638	162
Total Economic Development	334,129	334,129	303,474	30,655
Quad City Community Center				
Wages And Fringe Benefits	165,636	165,636	165,150	486
Administrative Travel	700	700	654	46
Local Mileage	3,000	3,328	3,327	1
Books And Subscriptions	3,000	2,672	2,413	259
Utilities	40,000	65,722	61,163	4,559
Fuel And Lubricants	2,000	3,500	3,500	
Materials And Supplies	4,500	4,000	3,373	627
Goods For Public Events	1,000	1,000	788	212
Repairs And Maintenance Building	3,000	2,500	1,610	890
Repairs And Maintenance Equipment	2,000	1,500	600	900

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Quad City Community Center-Continued				
Repairs And Maintenance Vehicles	1,000	1,000	646	354
Janitorial Supplies	2,000	2,000	1,039	961
Total Quad City Community Center	227,836	253,558	244,263	9,295
Bruni Community Center				
Wages And Fringe Benefits	71,379	71,379	70,758	621
Administrative Travel	1,400	1,318	1,318	
Utilities	7,500	666	665	1
Fuel And Lubricants	1,000	2,051	2,050	1
Materials And Supplies	1,500	968	967	1
Goods For Public Events	1,000	361	361	
Repairs And Maintenance Building	900	144	143	1
Repairs And Maintenance Equipment	1,500			
Repairs And Maintenance Vehicles	1,000	36	35	1
Janitorial Supplies	1,500	532	532	
Total Bruni Community Center	88,679	77,455	76,829	626
El Cenizo Community Center				
Wages And Fringe Benefits	207,768	207,768	207,211	557
Administrative Travel	2,000			
Car Allowance	2,400	2,400	2,400	
Utilities	14,000	15,858	15,858	
Fuel And Lubricants	2,000	2,178	2,178	
Materials And Supplies	2,500	3,954	3,953	1
Goods For Public Events	1,000	1,899	1,898	1
Repairs And Maintenance Building	4,000	3,427	3,426	1
Repairs And Maintenance Equipment	1,500	1,172	1,171	1
Repairs And Maintenance Vehicles	1,500	1,111	1,110	1
Janitorial Supplies	2,500	2,385	2,384	1
Total El Cenizo Community Center	241,168	242,152	241,589	563
Larga Vista Center				
Wages And Fringe Benefits	161,595	161,595	161,015	580
Administrative Travel	1,400	745	744	1
Car Allowance	1,200	1,200	1,200	
Utilities	16,000	20,862	20,861	1
Fuel And Lubricants	2,500	4,300	4,300	
Materials And Supplies	1,500	1,768	1,768	
Goods For Public Events	1,000	856	856	
Repairs And Maintenance Building	2,000	2,264	2,263	1
Repairs And Maintenance Equipment	1,400	1,070	1,069	1
Repairs And Maintenance Vehicles	2,200	1,366	1,366	
Janitorial Supplies	1,000	575	574	1
Total Larga Vista Center	191,795	196,601	196,016	585

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Rio Bravo Community Center				
Wages And Fringe Benefits	166,555	171,406	171,403	3
Administrative Travel	1,400			
Car Allowance	1,200	1,200	1,200	
Utilities	25,000	33,225	33,224	1
Fuel And Lubricants	500			
Materials And Supplies	2,000	1,990	1,968	22
Goods For Public Events	1,000	864	864	
Repairs And Maintenance Building	3,500	4,270	4,269	1
Repairs And Maintenance Equipment	1,500	291	290	1
Repairs And Maintenance Vehicles	500	462	462	
Janitorial Supplies	2,000	1,400	1,400	
Total Rio Bravo Community Center	205,155	215,108	215,080	28
Fred and Anita Bruni Community Center				
Wages And Fringe Benefits	156,561	156,561	148,620	7,941
Administrative Travel	1,400	401	400	1
Car Allowance	1,200	1,200	1,200	
Utilities	14,000	12,415	12,415	
Fuel And Lubricants	4,000	291	291	
Materials And Supplies	2,000	2,247	2,247	
Goods For Public Events	1,000	715	714	1
Repairs And Maintenance Building	2,500	2,433	2,433	
Repairs And Maintenance Equipment	1,500	1,109	1,108	1
Repairs And Maintenance Vehicles	2,200	1,060	1,060	
Janitorial Supplies	1,000	500	499	1
Total Fred and Anita Bruni Community Center	187,361	178,932	170,987	7,945
Buenos Aires Community Center				
Wages And Fringe Benefits	103,795	103,795	101,290	2,505
Administrative Travel	1,400	1,400	1,399	1
Car Allowance	1,200	1,200	1,200	
Utilities	14,000			
Fuel And Lubricants	1,500			
Materials And Supplies	2,000	3,253	3,252	1
Goods For Public Events	1,000	1,615	1,615	
Repairs And Maintenance Building	1,500			
Repairs And Maintenance Equipment	1,500			
Repairs And Maintenance Vehicles	1,000			
Janitorial Supplies	1,000	901	901	
Total Buenos Aires Community Center	129,895	112,164	109,657	2,507

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

	2008			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Santa Teresita Community Center				
Wages And Fringe Benefits	119,075	119,075	117,421	1,654
Administrative Travel	1,400			
Car Allowance	1,200	1,100	1,100	
Utilities	12,500	5,733	5,733	
Fuel And Lubricants	3,000	4,252	4,252	
Materials And Supplies	1,500	2,231	2,231	
Goods For Public Events	1,000	1,620	1,620	
Repairs And Maintenance Building	2,000	3,728	3,727	1
Repairs And Maintenance Equipment	1,400	320	319	1
Repairs And Maintenance Vehicles	2,200	902	901	1
Janitorial Supplies	1,000	323	323	
Total Santa Teresita Community Center	146,275	139,284	137,627	1,657
La Presa Community Center				
Wages And Fringe Benefits	85,581	108,535	108,533	2
Administrative Travel	1,000			
Car Allowance	1,200	1,000	1,000	
Utilities	12,500	8,589	8,588	1
Fuel And Lubricants	3,000	100	100	
Materials And Supplies	1,000	3,383	3,382	1
Goods For Public Events	1,000	1,352	1,352	
Repairs And Maintenance Building	2,000	5,488	5,488	
Repairs And Maintenance Equipment	1,000	65	65	
Repairs And Maintenance Vehicles	2,000			
Janitorial Supplies	1,000	1,282	1,281	1
Total La Presa Community Center	111,281	129,794	129,789	5
Golf Course				
Professional Services	3,000	339		339
Water Rights		2,661	2,660	1
Utilities	39,000	39,000	36,449	2,551
Repairs And Maintenance Building	4,000	4,000		4,000
Repairs And Maintenance Equipment	10,000	10,000		10,000
Total Golf Course	56,000	56,000	39,109	16,891
Parks And Grounds				
Wages And Fringe Benefits	231,734	231,734	210,427	21,307
Equipment Rental	600	102	102	
Uniforms	3,400	3,400	3,321	79
Fuel And Lubricants	7,500	9,500	9,347	153
Materials And Supplies	5,000	3,907	3,876	31
Minor Apparatus And Tools	400	250	187	63
Repairs And Maintenance Equipment	2,000	2,057	2,057	

Continued

Webb County, Texas
Budgetary Comparison Schedule Detail
Schedule of Expenditures
General Fund
For The Year Ended September 30, 2008

		2008			
		Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
		Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:					
Parks And Grounds-Continued					
Repairs And Maintenance Vehicles		2,500	2,244	2,178	66
Landfill Fees		2,000	1,490	1,490	
Total Parks And Grounds		255,134	254,684	232,985	21,699
Community And Economic Development Expenditures		2,174,708	2,189,861	2,097,405	92,456
Less Capital Outlay					
Total Current Community And Economic Development Expenditures	$	2,174,708	2,189,861	2,097,405	92,456
Add Capital Outlay-All Departments			89,568	89,567	1
TOTAL GENERAL FUND EXPENDITURES	$	69,329,435	69,031,505	64,676,738	4,354,767

Concluded

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30,2008

	Special Revenues	Capital Projects	Debt Service	Total-Nonmajor Governmental Funds
ASSETS				
Cash and investments	4,676,100	16,639,569	785,360	22,101,029
Taxes receivable, net	170,090	-	1,091,089	1,261,179
Due from other funds	4,879,506	406,496	10,542	5,296,544
Receivable from other governments	3,077,879	295,281	-	3,373,160
Other receivables	64,791	-	379	65,170
Inventories	8,300	-	-	8,300
Other assets	11,868	-	5,248	17,116
Total assets	12,888,534	17,341,346	1,892,618	32,122,498
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	1,915,859	211,962	-	2,127,821
Due to other funds	1,921,906	382,690	2	2,304,598
Payable to other governments	80,643	-	-	80,643
Deferred revenue	578,780	-	1,036,112	1,614,892
Other accrued expenditures	925,835	-	-	925,835
Other payables	255,935	694,977	-	950,912
Total liabilities	5,678,958	1,289,629	1,036,114	8,004,701
Fund balances:				
Reserved for:				
Inventories	8,300	-	-	8,300
Debt service	-	-	1,315,719	1,315,719
Capital projects	-	18,654,303	-	18,654,303
Special revenues	6,641,825	-	-	6,641,825
Unreserved, reported in:				
Debt service			(459,215)	(459,215)
Capital projects		(2,602,586)		(2,602,586)
Special revenues	559,451			559,451
Total fund balances	7,209,576	16,051,717	856,504	24,117,797
Total liabilities and fund balances	$ 12,888,534	$ 17,341,346	$ 1,892,618	$ 32,122,498

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2008

	Special Revenues	Capital Projects	Debt Service	Total-Nonmajor Governmental Funds
REVENUES				
Property Taxes	$ 996,147	$ -	$ 6,788,531	$ 7,784,678
Sales and miscellaneous taxes	469,252	-	-	469,252
Fees and fines	5,519,835	-	-	5,519,835
Intergovernmental	19,045,316	2,382,452	-	21,427,768
Charges for services	4,150,681	-	-	4,150,681
Investment earnings	189,960	468,953	100,464	759,377
Miscellaneous	1,581,088	483,217	1,162	2,065,467
Grant matching	3,661,407	-	-	3,661,407
Total revenues	35,613,686	3,334,622	6,890,157	45,838,465
EXPENDITURES				
Current:				
General government	1,023,572	98,662	-	1,122,234
Public safety	5,420,977	21,569	-	5,442,546
Justice system	3,464,288	149,754	-	3,614,042
Health and human services	13,937,856	2,822	-	13,940,678
Infrastructure and environmental services	6,106,289	270,496	-	6,376,785
Corrections and rehabilitation	2,385,540	-	-	2,385,540
Community and economic development	702,604	264,996	-	967,600
Debt Service				
Principal	19,458	-	4,547,630	4,567,088
Interest and other charges	505	-	2,912,856	2,913,361
Bond issuance cost	-	75,001	192,447	267,448
Payments to escrow agent	-	-	436,629	436,629
Capital outlay	959,228	11,229,596	-	12,188,824
Total Expenditures	34,020,317	12,112,896	8,089,562	54,222,775
Excess (deficiency) of revenues over expenditures	1,593,369	(8,778,274)	(1,199,405)	(8,384,310)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	5,575,000	15,215,000	20,790,000
Payments to refunded bond escrow agent	-	-	(15,011,513)	(15,011,513)
Transfers in	203,365	1,353,351	536,703	2,093,419
Transfers out	(1,238,005)	(752,664)	-	(1,990,669)
Proceeds from sale of equipment	720	-	-	720
Total other financing sources and (uses)	(1,033,920)	6,175,687	740,190	5,881,958
Net change in fund balances	559,449	(2,602,587)	(459,215)	(2,502,353)
Fund balances - beginning, Restated	6,650,127	18,654,304	1,315,719	26,620,150
Fund balances - ending	$ 7,209,576	$ 16,051,717	$ 856,504	$ 24,117,797

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WEBB COUNTY FUNDS

WEBB COUNTY CLERK ARCHIVE FUND

These revenues are in compliance to state law to providing a copy in a format other than paper of a record maintained by County Clerk.

WEBB COUNTY HOTEL/MOTEL OCCUPANCY TAX FUND

This fund accounts for revenues received from the levy of hotel/motel occupancy taxes. The revenues have been designated for recreational and tourist promotional activities.

WEBB COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND

These revenues are collected by Webb County in compliance with state law to cover records management and preservation cost for Webb County.

DISTRICT CLERK PRESERVATION FUND

This fund is established to account for fees authorized by state law to cover any expenditures approved in advance from this fund for records management preservation of automation purposes for Webb County.

WEBB COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

These revenues are collected by Webb County in compliance with state law to cover records management and preservation cost for the Webb County Clerk.

ROAD AND BRIDGE FUND

The Road and Bridge Fund is a constitutional fund established to account for resources restricted for constructing and maintaining roads and bridges. The County is divided into four precincts. A consolidated budget is provided for all precincts and is administered by the Road and Bridge Superintendent.

JUSTICE COURT TECHNOLOGY FUND

These revenues are earned by the County Justice of the Peace departments in compliance with state law to purchase technological enhancements for Justice of the Peace Courts.

ELECTION CONTRACT SERVICES FUND

These revenues are earned by the election department from contracting with governmental entities to administer their elections.

WEBB COUNTY CONSTABLE PRECINCT 1 STATE FORFEITURE FUND

These funds account for certain revenues that are used for investigation of crime purpose.

WEBB COUNTY FUNDS - continued

WEBB COUNTY CONSTABLE PRECINCT 1 FEDERAL FORFEITURE FUND

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

WEBB COUNTY CONSTABLE PRECINCT 4 FEDERAL FORFEITURE FUND

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal equitable sharing guidelines.

WEBB COUNTY SHERIFF FEDERAL FORFEITURE FUND

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific restrictions according to federal guidelines.

WEBB COUNTY SHERIFF STATE FORFEITURE FUND

These funds account for certain revenues that are used for investigation of crime purposes.

WEBB COUNTY DISTRICT ATTORNEY FEDERAL FORFEITURE FUND

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE FUND

These funds account for certain revenues that are used for investigation of crime purposes.

DISTRICT ATTORNEY HOT CHECK FEE FUND

This fund is administered by the District Attorney's office. Service charges for collections of insufficient fund checks are recorded here.

COURTHOUSE SECURITY FEES FUND

These revenues are collected by Webb County in compliance with state law to cover security costs.

J.P. COURTHOUSE SECURITY

These revenues are collected by Webb County in compliance with state law to cover Justice of the Peace Courthouse security costs.

WEBB COUNTY FUNDS - continued

LAREDO-WEBB COUNTY CHILD WELFARE UNIT FUND

The Laredo-Webb County Child Welfare Unit was created under the State of Texas statutes, Texas Department of Human Services and Webb County, Texas. The parties agreed to enter into a county-wide, jointly financed, state administered, regionally operated child protection programs to meet the needs of abused and/or neglected children and children with special needs, including, but not limited to, adoption. The Unit is a blended component unit of Webb County, Texas.

WEBB COUNTY SHERIFF INMATE COMMISSARY SALES COMMISSION FUND

This fund records revenue from commissions from gross commissary sales and expenditures are designated for the benefit of Webb County inmates.

WEBB COUNTY SHERIFF JAIL MATCH/PATCH PROGRAM (Mamas and their children/Papas and their Children)

The purpose of the Program is to maintain and strengthen the parent child relationship during the incarceration of the parent.

RURAL RAIL TRANSPORTATION DISTRICT FUND

This fund was established January 2003 to provide the essential elements for the continued economic vitality and of the County's rural area according to Article 6550c.

STATE COMPTROLLER - LAW ENFORCEMENT OFFICER'S STANDARDS AND EDUCATION ACCOUNTS

These revenues are from the State Comptroller's Office. This grant provides for continued training and education for Webb County law enforcement officers.

STATE COMPTROLLER'S OFFICE - 49TH JUDICIAL DISTRICT FUND

Revenues are from the State Comptroller's Office. This grant is used to supplement payroll and operating expenditures for administration of justice.

COURT INITIATED GUARDIANSHIP

This fund was established January 2008 for the support of the judiciary in guardian ships initiated under Section 683, Texas Probate Code. Fees collected are to supplement other available county funds used to: (1) pay the compensation of a guardian ad litem appointed by a court under Section 683, Texas Probate Code, (2) pay the compensation of an

WEBB COUNTY FUNDS – continued

attorney ad litem appointed by a court to represent a proposed ward in a guardianship proceeding initiated under Section 683, Texas Probate Code and (3) fund local guardianship programs that provide guardians for indigent incapacitated persons who do not have family members suitable and willing to serve as guardians.

PAYROLL CLEARING FUND

The Webb County Payroll Fund accounts for payroll transactions for Webb County.

THE NATIONAL RIFLE ASSOCIATION FOUNDATION

Revenues are from the NRA Foundation. Funds will be used to buy public safety and law enforcement equipment.

SELF HELP CENTER

Funds will be used for the administration and operational activities of the Self Help Center, which provides public and educational services to colonia residents.

NEIGHBOR TO NEIGHBOR

AREP (CPL Retail Energy and WTU Retail Energy) provide funding for needy people experiencing an energy emergency or crises.

CITY OF LAREDO

ELDERLY NUTRITION PROGRAM

Revenues are from the City of Laredo and Webb County, Texas. These funds are used to provide meals and other nutrition services to older people with the greatest economic or social need.

WEBB COUNTY SHERIFF RADIO COMMUNICATIONS

Revenues are from the City of Laredo, Texas. Funds will be used for Sheriff Radio Communication equipment and office supplies.

FEDERAL GRANTS

U.S. Department of Health and Human Services

HEAD START

These revenues are received from the Department of Health and Human Services. Enrolled students receive education, nutrition, disability and medical services. In addition, parents receive literacy services.

COMPREHENSIVE ENERGY ASSISTANCE PROGRAM

Revenues are from the Texas Department of Housing and Community Affairs. These funds are to be used for energy assistance of Webb County residents.

WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS-LIHEAP

Revenues are from the U.S. Department of Health and Human Services pass through the Texas Department of Housing and Community Affairs. These funds are used to weatherize homes for low-income families, the elderly and handicapped persons.

Revenues are from the U.S. Department of Energy passed through Texas Department of Housing and Community Affairs. These funds are used to weatherize home for low-income families, the elderly and handicapped persons.

COMMUNITY SERVICE BLOCK GRANT

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to provide a range of services to address the needs of low income individuals to ameliorate the causes and conditions of poverty.

Revenues are from Webb County and are designated to support payroll expenditures for the Community Action Agency Social Services Program.

SUBSTANCE ABUSE TREATMENT (AAMA)

Revenues are from the U.S. Department of Health and Human Services pass through the AAMA, Concilio Hispano Libre. These funds are used to provide substance abuse treatment and support services to their affected families.

MEALS ON WHEELS

Revenues are from the U.S. Department of Health and Human Services and the City of Laredo, Texas. These funds are used to help alleviate and prevent malnutrition by providing home delivery of nutritious meals.

Federal Grants – continued

U.S. Department of Housing and Urban Development

HOME CONTRACT FOR DEED CONVERSION CONTRACT 1000568

Revenues are from the U. S. Department of Housing and Urban Development and passed through the Texas Department of Housing and Community Affairs. Funds will assist in implementing an acquisition or acquisition with rehabilitation program in the colonia areas.

U.S. Department of Housing and Urban Development

HOMEOWNER OCCUPIED HOUSING ASSISTANCE PROGRAM CONTRACT 1000494

Revenues are from the U.S. Department of Housing and Urban Development and passed through the Texas Department of Housing and Community Affairs. Funds shall provide grants to homeowner for their habitation or reconstruction of their home.

SELF HELP CENTER PROGRAM CONTRACT 724003

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds shall provide for legal services, public facility services, public services, and rehabilitation of private properties in the targeted areas of Los Altos, Tanquecitos I & II, San Carlos I & II and D5 Acres.

U.S. Department of Agriculture

CHILD AND ADULT CARE FOOD PROGRAM

These revenues are provided by the Department of Human Services. This program provides nutritional meals to students participating in the Head Start Program.

HOUSING PRESERVATION GRANT

These revenues are provided by USDA Rural Development. The funds will assist families with essential home repairs. Repairs will correct health and safety hazards and improve living conditions of the homes owned and occupied by very low and low income individuals.

U.S. Department of Justice

BULLET PROOF VESTS PARTNERSHIP

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are use to purchase bulletproof vests.

Federal Grants – continued

DRUG ENFORCEMENT AGENCY – LAREDO FINANCIAL TASK FORCE
Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program.

U.S. Department of Justice

DRUG ENFORCEMENT AGENCY - NARCOTICS TASK FORCE

Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program. This program enhances and coordinates America's drug-control efforts among Local, State and Federal law enforcement agencies in order to eliminate or reduce drug trafficking and its harmful consequences in critical regions of the United States.

CRIMINAL JUSTICE DIVISION - JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT

Revenues are from the Office of the Governor. These funds assist early prevention and early intervention projects to address conditions that contribute to delinquent behavior.

VICTIMS OF CRIME ACT (VOCA)

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds provide services to victims pursuant to Section 57.002 of the Juvenile Justice Code.

OPERATION BORDER STAR

Revenues are from the Office of the Governor of Texas Criminal Justice Division. These funds are to be used to increase the presence of law enforcement along the Texas-Mexico Border and other ports-of-entry and to target statistically supported areas of violent crime.

SOUTH TEXAS ANTI-VIOLENCE PROJECT

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division. The Task Force is dedicated to combating the buying, selling, smuggling, and distributing of drugs.

WEBB COUNTY SHERIFF OPERATION LINEBACKER GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs passed through the Texas Border Sheriff's Coalition. Funds shall provide for additional personnel, equipment, supplies, contractual support, training, technical assistance and information systems for criminal justice.

FEDERAL GRANTS - continued

U.S. Department of Justice

CRIMINAL JUSTICE DIVISION - STDC JUVENILE ACCOUNTABILITY INCENTIVE BLOCK

Revenues are passed through South Texas Development Council. These funds were appropriated for training and education regarding delinquent behavior.

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO FINANCIAL TASK FORCE

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division through a grant awarded to the City of Laredo. This grant funds a multi-agency, multi-jurisdictional Financial Task Force that combines the efforts of federal, state and local law enforcement.

U.S. Federal Emergency Management Agency

EMERGENCY FOOD AND SHELTER PROGRAM

Revenues are provided from the U.S. Federal Emergency Management Agency. These funds are used to provide low income families with rent/mortgage and utility assistance.

Revenues are from Webb County and are designated to support payroll expenditures for the Community Action Agency Emergency Food and Shelter programs.

Other revenues are provided by TXU Energy, First Choice Power and Reliant Energy. The funds are to be used to assist persons in financial distress to meet their energy related costs.

U.S. Department of Transportation

PUBLIC TRANSPORATION FOR NON-UBRANIZED AREAS

Revenues are from the U.S. Department of Transportation. This program is used to enhance the access of persons living in rural areas to health care, public services, education and employment.

FEDERAL GRANTS - continued

U.S. Department of Homeland Security

HOMELAND SECURITY GRANT PROGRAM

Revenues are from the Department of Homeland Security. Funds are used to support the following prevention activities: information sharing to preempt terrorist attacks; target hardening to reduce vulnerability of selected high value targets; recognition and mapping of potential or developing threats; interoperable communications; and, interdiction of terrorists before they can execute a threat or intervention activities that prevent terrorists from executing a threat.

U.S. Department of the Treasury, Bureau of Alcohol, Tobacco & Firearms

GANG RESISTANCE EDUCATION AND TRAINING PROGRAM (G.R.E.A.T)

Revenues are from the U.S. Alcohol, Tobacco and Firearms Agency. This grant uses the skill of ATF, State, and Local Law Enforcement Personnel to develop a program to educate youths about the dangers associated with joining street gangs.

STATE GRANTS

Community Justice Assistance Division

SUBSTANCE ABUSE FELONY PROGRAM

Revenues are from the State of Texas Community Justice Assistance Division. An intensive therapeutic community program for offenders who are sentenced by a judge as a condition of community supervision or as a modification of parole/community supervision.

COMMUNITY CORRECTIONS PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. A Pre-sentence Investigation Unit will provide the courts with in-depth information, alternative sanctions and supervision plans based on Defendants needs/risks factor.

DAY REPORTING CENTER

Revenues are from the State of Texas Community Justice Assistance Division. The fund provides an outlet for community service and continued education.

STATE GRANTS-continued

BASIC SUPERVISION PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division and from Adult Probation fees collected. Adult Probation Fund rehabilitates offenders and takes action against probationers who are unable to follow court imposed probation rules.

TREATMENT INCARCERATION PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division. The Treatment Incarceration Program contracts for outpatient, inpatient, and detoxification services for offenders currently on community supervision with an alcohol/drug related illness.

MENTALLY IMPAIRED CASELOAD

These revenues are from the State of Texas Community Justice Assistance Division. Funds are used to pay the salary of the Community Supervision Officer working with a specialized caseload of mental health offenders.

Texas Juvenile Probation Commission

BORDER PROJECT

Revenues are from the Texas Juvenile Probation Commission to provide juvenile supervision program.

COMMUNITY CORRECTIONS

Revenues are from the Texas Juvenile Probation Commission to provide funding to local juvenile boards for the purpose of developing community-based probation program alternatives for juveniles at risk of commitment to the Texas Youth Commission.

PROGRESSIVE SANCTIONS ISJPO

Revenues are from the Texas Juvenile Probation Commission to provide funding for intensive supervision juvenile probation officer(s) to provide intensive services for those juvenile offenders who are primarily assigned to Level 4 of the Progressive Sanctions Model.

STATE GRANTS – continued

SALARY ADJUSTMENT JUVENILE OFFICERS

Revenues are from the Texas Juvenile Probation Commission to provide funding to Juvenile Probation Departments in the amount of $2,850 for certified juvenile probation officers and $1,425 for certified detention officers as a salary supplement.

STATE AID

Revenues are from the Texas Juvenile Probation Commission to provide funding to local juvenile boards to support basic juvenile probation services and juveniles justice programs to assist the Juvenile Board in adhering to the Commission's standards and policies.

PROGRESSIVE SANCTIONS JPO

Revenues are from the Texas Juvenile Probation Commission to provide funding for JPO(s) for the provision of juvenile probation services and juvenile justice programs to offenders who are assigned to Levels 1, 2 or 3 of the Progressive Sanctions Model.

PROGRESSIVE SANCTIONS LEVEL 1-2-3 PROGRAMS

Revenues are from the Texas Juvenile Probation Commission to provide funds for juvenile probation officers and/or juvenile justice programs for juveniles who are assigned to Levels 1, 2 and 3 of the Progressive Sanctions Model.

JUSTICE BENEFITS, INC.

Revenues are from Texas Juvenile Probation Commission. Justice Benefits Inc., a business unit of Unificare, LTD., provides professional assistance to explore opportunities for new Federal Financial Participation (FFP), to review prospects for expansion of existing FFP, and to secure additional FFP as may be appropriated for the board.

INTENSIVE COMMUNITY BASED PROGRAM

Revenues are from Texas Juvenile Probation Commission. The Intensive Community Based Program provides funding for services for habitual misdemeanor youth. The grant funds are intended to serve a priority population of juvenile offenders adjudicated for misdemeanor offenses that, under prior law, were eligible for commitment to the Texas Youth Commission.

STATE GRANTS - continued

DIVERSIONARY PLACEMENT FUND

Revenues are from Texas Juvenile Probation Commission. The Diversionary Placement Fund is designed to provide secure post-adjudication or non-secure residential placement resources to local juvenile probation departments for placement at a rate not to exceed $90 per juvenile per day.

JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM

Revenues are from the Texas Education Agency which are to be used to implement provisions of Chapter 37 of the Texas Education Code which requires juvenile justice alternative education programs be established to service local area school districts.

Texas Automobile Theft Prevention Authority

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO AUTO THEFT TASK FORCE

Revenues are from the Automobile Theft Prevention Authority (ATPA) of the state of Texas through a grant awarded to the City of Laredo. The Task Force will detect, investigate and apprehend individuals involved in auto theft in the area.

Texas Parks & Wildlife Department

COMMUNITY OUTDOOR OUTREACH PROGRAM

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

OUTDOOR YOUTH POSSE CO-OP

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

Texas State Comptroller

SENATE BILL 55 STATEWIDE TOBACCO EDUCATION AND PREVENTION

These revenues are to be used for enforcement and compliance activities of tobacco sales as suggested by the comptroller.

STATE GRANTS - continued

Texas Task Force on Indigent Defense

EQUALIZATION DISBURSEMENT GRANT

These revenues are from the Texas Task Force on Indigent Defense. These revenues will help counties improve their indigent defense systems.

Office of the Attorney General

OFFICE OF THE ATTORNEY GENERAL CONTRACT #00-07-C0134

Revenues are from The Office of The Attorney General. The purpose of this agreement is to provide the Webb County Child Support registry with mechanism for supporting and improving the IV-D child support case services provided by the County.

WEBB COUNTY SHERIFF DEPARTMENT OTHER VICTIM ASSISTANCE GRANT-CONTRACT #08-02512.

Funds are provided by the office of the Attorney General. Funds shall provide direct crime victims services, outreach, and training for professionals and volunteers in Webb County.

Office of the Governor

WEBB COUNTY DISTRICT ATTORNEY OTHER VICTIM ASSISTANCE GRANT CONTRACT #08-02520

Funds are provided by the Office of the Attorney General. Funds shall provide direct crime victim services, outreach and training for professionals and volunteers in Webb County.

TEXAS VINE

Revenues are from the Office of the Attorney General. The purpose of this agreement is to reimburse Webb County for certain cost incurred in the participation in a statewide crime victim notification service.

STATE GRANTS - continued

Office of the Governor

BORDER SECURITY ENHANCEMENT OPERATIONS PROJECT-OPERATION BORDER STAR

Revenues are from the Division of Emergency Management. These funds are to be used to reimburse Webb County for Sheriff Department personnel overtime cost, travel, and operating expenditures for participating in a project to enhance border security along the Texas-Mexico border.

Criminal Justice Division

WEBB COUNTY SHERIFF OPERATION LINEBACKER GRANT (STATE GRANT)

Revenues are from the Office of the Governor, Criminal Justice Division of Texas, passed through the Texas Border Sheriff's Coalition. Funds shall provide for support a wide range of projects designed to reduce crime and improve the criminal and juvenile justice systems.

WEBB COUNTY CRIME VICTIMS COMMUNITY OUTREACH SERVICES PROGRAM

Revenues are from the Office of the Governor, Criminal Justice Division of Texas. Funds shall provide assistance to restore crime victims to full physical, mental and emotional health. Also, Webb County shall conduct community outreach efforts, develop and revise publications, make presentations and issue out publications.

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Webb County Clerk Archive	Webb County Hotel/Motel Occupancy Tax	Webb County Records Management and Preservation	District Clerk Preservation
ASSETS				
Cash and investments	$ 11,740	$ 151,600	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	198,805	-	77,360	21,272
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	1,500	-	-
Total assets	210,545	153,100	77,360	21,272
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	571	31,450	1,167	-
Due to other funds	370	-	72	3
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	3,125	-	3,710	-
Other payables	-	-	-	-
Total liabilities	4,066	31,450	4,949	3
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	143,236	96,750	64,972	22,346
Unreserved	63,243	24,900	7,439	(1,077)
Total fund balances	206,479	121,650	72,411	21,269
Total liabilities and fund balances	$ 210,545	$ 153,100	$ 77,360	$ 21,272

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Webb County Clerk Records Management and Preservation	Road and Bridge	Justice Court Technology	Election Contract Services
ASSETS				
Cash and investments	$ 11,740	$ -	$ -	$ 64,060
Taxes receivable, net	-	170,090	-	-
Due from other funds	137,419	2,144,398	254,429	3,004
Receivable from other governments	-	32,005	-	-
Other receivables	-	20,157	-	-
Inventories	-	-	-	-
Other assets	-	100	-	-
Total assets	149,159	2,366,750	254,429	67,064
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	103,926	5,104	-
Due to other funds	-	259	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	159,528	-	-
Other accrued expenditures	7,349	185,135	-	-
Other payables	-	14,387	-	-
Total liabilities	7,349	463,235	5,104	-
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	126,195	1,796,501	201,681	23,222
Unreserved	15,615	107,014	47,644	43,842
Total fund balances	141,810	1,903,515	249,325	67,064
Total liabilities and fund balances	$ 149,159	$ 2,366,750	$ 254,429	$ 67,064

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Webb County Constable Precinct 1 State Forfeiture	Webb County Constable Precinct 1 Federal Forfeiture	Webb County Constable Precinct 4 Federal Forfeiture	Webb County Sheriff Federal Forfeiture
ASSETS				
Cash and investments	$ -	$ 23,353	$ 3,968	$ 300,410
Taxes receivable, net	-	-	-	-
Due from other funds	3,265	-	-	33
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	3,265	23,353	3,968	300,443
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	4,620	-	10,066
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	2,340	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	6,960	-	10,066
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	516	29,241	5,495	172,290
Unreserved	2,749	(12,848)	(1,527)	118,087
Total fund balances	3,265	16,393	3,968	290,377
Total liabilities and fund balances	$ 3,265	$ 23,353	$ 3,968	$ 300,443

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Webb County Sheriff State Forfeiture	Webb County District Attorney Federal Forfeiture	Webb County District Attorney State Forfeiture	District Attorney Hot Check Fee
ASSETS				
Cash and investments	$ 657,000	$ 307,180	$ 697,455	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,788	199,248	30	48,243
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	6,298	-	-	-
Total assets	665,086	506,428	697,485	48,243
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	40,144	188,133	23,025	-
Due to other funds	2,501	1,154	2,787	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	16,942	11,569	3,235	1,808
Other payables	-	-	-	-
Total liabilities	59,587	200,856	29,047	1,808
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	347,384	991,456	631,975	44,947
Unreserved	258,115	(685,884)	36,463	1,488
Total fund balances	605,499	305,572	668,438	46,435
Total liabilities and fund balances	$ 665,086	$ 506,428	$ 697,485	$ 48,243

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Courthouse Security Fees	J.P. Courthouse Security	Laredo Webb County Child Welfare Unit	Webb County Sheriff Inmate Commissary Sales Commission
ASSETS				
Cash and investments	$ 2,348	$ -	$ 123,803	$ 57,500
Taxes receivable, net	-	-	-	-
Due from other funds	6,260	49,448	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	8,608	49,448	123,803	57,500
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	8,608	-	967	927
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	8,608	-	967	927
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	17,417	30,676	122,048	80,759
Unreserved	(17,417)	18,772	788	(24,186)
Total fund balances	-	49,448	122,836	56,573
Total liabilities and fund balances	$ 8,608	$ 49,448	$ 123,803	$ 57,500

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Webb County Sheriff Jail Match/Patch Program	Rural Rail Transportation District	State Comptroller - Law Enforcement Officer's Standards and Education Account	State Comptroller - 49th Judicial District
ASSETS				
Cash and investments	$ -	$ -	$ -	$ 90,953
Taxes receivable, net	-	-	-	-
Due from other funds	-	9,722	30,334	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	-	9,722	30,334	90,953
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	1,480
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	-	-	1,480
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	1,222	13,265	19,334	48,002
Unreserved	(1,222)	(3,543)	11,000	41,471
Total fund balances	-	9,722	30,334	89,473
Total liabilities and fund balances	$ -	$ 9,722	$ 30,334	$ 90,953

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Court Initiated Guardianship	Payroll Clearing	National Rifle Association Foundation	Self Help Center
ASSETS				
Cash and investments	$ -	$ 7,577	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	2,840	768,452	4,930	7,608
Receivable from other governments	-	-	-	-
Other receivables	-	(17)	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	2,840	776,012	4,930	7,608
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	775,628	-	1,979
Due to other funds	-	384	-	1,213
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	4,416
Other payables	-	-	-	-
Total liabilities	-	776,012	-	7,608
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	2,840	-	4,930	-
Total fund balances	2,840	-	4,930	-
Total liabilities and fund balances	$ 2,840	$ 776,012	$ 4,930	$ 7,608

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Neighbor-to-Neighbor	Elderly Nutrition	Webb County Sheriff Radio Communications	Headstart
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	562	3,340	118,079	-
Receivable from other governments	9,145	3,627	-	625,256
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	3,870
Total assets	9,707	6,967	118,079	629,126
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	9,662	4,544	3,718	236,223
Due to other funds	-	-	-	65,764
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	2,423	-	327,139
Other payables	45	-	-	-
Total liabilities	9,707	6,967	3,718	629,126
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	36,863	-
Unreserved	-	-	77,498	-
Total fund balances	-	-	114,361	-
Total liabilities and fund balances	$ 9,707	$ 6,967	$ 118,079	$ 629,126

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Comprehensive Energy Assistance Program	Weatherization Assistance For Low Income Persons	Community Service Block Grant	AAMA - Substance Abuse Treatment
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	4,524	5,779	13,740	50
Receivable from other governments	128,892	43,978	129,184	15,374
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	133,416	49,757	142,924	15,424
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	15,207	8,092	5,817	15,374
Due to other funds	116,634	41,665	110,869	50
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	1,575	-	26,238	-
Other payables	-	-	-	-
Total liabilities	133,416	49,757	142,924	15,424
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 133,416	$ 49,757	$ 142,924	$ 15,424

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Meals on Wheels	TDHCA Contract 1000568	Home Owner Occupied 1000494	TDHCA Self Help Center 724003
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	32,846	1,213	-	4,574
Receivable from other governments	54,905	41,455	-	208,810
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	100
Total assets	87,751	42,668	-	213,484
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	50,555	-	-	75,875
Due to other funds	26,563	42,668	-	104,494
Payable to other governments	-	-	-	23,722
Deferred revenue	-	-	-	-
Other accrued expenditures	10,633	-	-	3,615
Other payables	-	-	-	5,778
Total liabilities	87,751	42,668	-	213,484
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 87,751	$ 42,668	$ -	$ 213,484

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Child And Adult Care Food Program	Housing Preservation Grant	U.S. Department Of Justice-Bullet Proof Vests Partnership Program	DEA - Laredo Financial Task Force
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	23,212	55	7,500	177
Receivable from other governments	143,882	89,048	25,374	41,594
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	167,094	89,103	32,874	41,771
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	55,583	11,694	32,874	-
Due to other funds	94,208	69,102	-	30,629
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	17,303	-	-	11,142
Other payables	-	8,307	-	-
Total liabilities	167,094	89,103	32,874	41,771
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 167,094	$ 89,103	$ 32,874	$ 41,771

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	DEA Narcotics Task Force	CJD Juvenile Accountability Incentive Block	Victims of Crime Act	Operation Border Star
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	488	-	-	-
Receivable from other governments	78,383	-	-	42,936
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	78,871	-	-	42,936
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	3,949
Due to other funds	65,654	-	-	38,987
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	13,217	-	-	-
Other payables	-	-	-	-
Total liabilities	78,871	-	-	42,936
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 78,871	$ -	$ -	$ 42,936

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	South TX Anti-violent Project	JAG. Operation Linebacker	CJD STDC Juvenile Accountability Incentive Block	CJD City of Laredo Financial Task Force
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	557	-	158	4,997
Receivable from other governments	116,523	-	-	50,520
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	117,080	-	158	55,517
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	48,014	-	-	55,517
Payable to other governments	-	-	-	-
Deferred revenue	17,574	-	158	-
Other accrued expenditures	51,492	-	-	-
Other payables	-	-	-	-
Total liabilities	117,080	-	158	55,517
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 117,080	$ -	$ 158	$ 55,517

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	CAA Emergency Food & Shelter	Public Transportation For Non Urbanized Areas	Homeland Security Program	U.S. Treasury Dept. Bureau of Alcohol, Tobacco, & Firearms Gang Resistance & Education And Training Program (G.R.E.A.T)
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	46,740	24,425	-	-
Receivable from other governments	-	144,401	-	-
Other receivables	-	-	-	-
Inventories	-	8,300	-	-
Other assets	-	-	-	-
Total assets	46,740	177,126	-	-
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	9,740	7,847	-	-
Due to other funds	1,253	141,652	-	-
Payable to other governments	-	-	-	-
Deferred revenue	33,840	-	-	-
Other accrued expenditures	1,907	19,327	-	-
Other payables	-	-	-	-
Total liabilities	46,740	168,826	-	-
Fund balances:				
Reserved for:				
Inventories	-	8,300	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	8,300	-	-
Total liabilities and fund balances	$ 46,740	$ 177,126	$ -	$ -

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	CJAD Substance Abuse Felony	CJAD Community Corrections	CJAD Day Reporting Center	CJAD Basic Supervision Program
ASSETS				
Cash and investments	$ 58,756	$ 73,454	$ 11,122	$ 826,908
Taxes receivable, net	-	-	-	-
Due from other funds	55	21,655	182	33,271
Receivable from other governments	-	-	43,170	-
Other receivables	-	101	-	10,171
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	58,811	95,210	54,474	870,350
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3,394	-	-	16,524
Due to other funds	-	27,674	2,200	21,411
Payable to other governments	-	-	-	-
Deferred revenue	11,853	52,768	26,899	105,660
Other accrued expenditures	-	14,768	9,195	66,800
Other payables	-	-	-	170,782
Total liabilities	15,247	95,210	38,294	381,177
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	93,020
Unreserved	43,564	-	16,180	396,153
Total fund balances	43,564	-	16,180	489,173
Total liabilities and fund balances	$ 58,811	$ 95,210	$ 54,474	$ 870,350

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	CJAD Treatment Incarceration Program	CJAD Mentally Impaired Caseload	TJPC Border Project	TJPC Community Corrections
ASSETS				
Cash and investments	$ 30,323	$ 12,998	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	79	77	6,359	190,483
Receivable from other governments	51,556	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	81,958	13,075	6,359	190,483
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	21,897	-	60	37,690
Due to other funds	1,285	2,453	-	63,651
Payable to other governments	-	-	-	7,139
Deferred revenue	45,632	7,190	620	70,846
Other accrued expenditures	3,499	3,432	2,045	11,157
Other payables	-	-	3,634	-
Total liabilities	72,313	13,075	6,359	190,483
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	9,645	-	-	-
Total fund balances	9,645	-	-	-
Total liabilities and fund balances	$ 81,958	$ 13,075	$ 6,359	$ 190,483

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Progressive Sanctions ISJPO	TJPC Salary Adjustment Juvenile Officers	TJPC State Aid	Progressive Sanctions JPO
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	2,850	22,047	42,566	404
Receivable from other governments	-	-	-	35,231
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	2,850	22,047	42,566	35,635
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	12,027	-
Due to other funds	-	-	3,761	16,640
Payable to other governments	-	6,077	868	-
Deferred revenue	887	11,360	21,803	-
Other accrued expenditures	1,963	4,610	4,107	18,995
Other payables	-	-	-	-
Total liabilities	2,850	22,047	42,566	35,635
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 2,850	$ 22,047	$ 42,566	$ 35,635

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	TJPC Progressive Sanction Level 1,2,3	Justice Benefits	Intensive Community-Based Program	TJPC-Diversionary Placement
ASSETS				
Cash and investments	$ -	$ 817,126	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	9,960	243	33,592	33,706
Receivable from other governments	-	-	14,508	29,402
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	9,960	817,369	48,100	63,108
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	4,700	1,531	7,699	54,580
Due to other funds	-	19,524	-	8,528
Payable to other governments	2,017	-	40,401	-
Deferred revenue	1,764	-	-	-
Other accrued expenditures	1,479	14,747	-	-
Other payables	-	-	-	-
Total liabilities	9,960	35,802	48,100	63,108
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	818,208	-	-
Unreserved	-	(36,641)	-	-
Total fund balances	-	781,567	-	-
Total liabilities and fund balances	$ 9,960	$ 817,369	$ 48,100	$ 63,108

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	TJPC JJAEP	CJD City of Laredo Auto Theft Task Force	Texas Parks & Wildlife-Community Outdoor Outreach Program	Outdoor Youth Posse CO-OP
ASSETS				
Cash and investments	$ 334,726	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	889	832	-	2
Receivable from other governments	108,941	2,820	1,753	-
Other receivables	34,173	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	478,729	3,652	1,753	2
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	7,940	-	49	-
Due to other funds	16,022	-	1,704	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	2
Other accrued expenditures	37,891	3,652	-	-
Other payables	-	-	-	-
Total liabilities	61,853	3,652	1,753	2
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	596,985	-	-	-
Unreserved	(180,109)	-	-	-
Total fund balances	416,876	-	-	-
Total liabilities and fund balances	$ 478,729	$ 3,652	$ 1,753	$ 2

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	State Comptroller Office Senate Bill 55 Statewide Tabacco Education & Prevention	Indigent Def Equalization	OAG Contract 07-C0134	OVAG Contract 08-02512
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	8,742	109,402	66,356	2
Receivable from other governments	-	76,961	-	10,908
Other receivables	206	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	8,948	186,363	66,356	10,910
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	12,435	-	102
Due to other funds	-	-	-	9,168
Payable to other governments	419	-	-	-
Deferred revenue	8,056	-	-	-
Other accrued expenditures	473	-	-	1,640
Other payables	-	-	-	-
Total liabilities	8,948	12,435	-	10,910
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	65,819	-
Unreserved	-	173,928	537	-
Total fund balances	-	173,928	66,356	-
Total liabilities and fund balances	$ 8,948	$ 186,363	$ 66,356	$ 10,910

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	OVAG Contract 08-02520	Office of Attorney General -Texas VINE	Operation Border Star LBSP-08	CJD Operation Linebacker
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	33,848	-
Receivable from other governments	9,496	2,509	664,627	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Other assets	-	-	-	-
Total assets	9,496	2,509	698,475	-
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	2,509	-	-
Due to other funds	7,414	-	645,473	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	2,082	-	-	-
Other payables	-	-	53,002	-
Total liabilities	9,496	2,509	698,475	-
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Special revenues	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 9,496	$ 2,509	$ 698,475	$ -

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	CJD-Crime Victim Community Outreach	Total-Nonmajor Special Revenues Funds
ASSETS		
Cash and investments	$ -	$ 4,676,100
Taxes receivable, net	-	170,090
Due from other funds	-	4,879,506
Receivable from other governments	705	3,077,879
Other receivables	-	64,791
Inventories	-	8,300
Other assets	-	11,868
Total assets	705	12,888,534
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	155	1,915,859
Due to other funds	550	1,921,906
Payable to other governments	-	80,643
Deferred revenue	-	578,780
Other accrued expenditures	-	925,835
Other payables	-	255,935
Total liabilities	705	5,678,958
Fund balances:		
Reserved for:		
Inventories	-	8,300
Special revenues	-	6,641,825
Unreserved	-	559,451
Total fund balances	-	7,209,576
Total liabilities and fund balances	$ 705	$ 12,888,534

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Webb County Clerk Archive	Webb County Hotel/Motel Occupancy Tax	Webb County Records Management and Preservation	District Clerk Preservation
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	469,252	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	181,604	-	43,856	33,667
Investment earnings	-	3,810	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	181,604	473,062	43,856	33,667
EXPENDITURES				
Current:				
General government	118,361	308,163	96,417	34,744
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	118,361	308,163	96,417	34,744
Excess (deficiency) of revenues over (under) expenditures	63,243	164,899	(52,561)	(1,077)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	60,000	-
Transfers out	-	(140,000)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	(140,000)	60,000	-
Net change in fund balances	63,243	24,899	7,439	(1,077)
Fund balances - beginning, Restated	143,236	96,751	64,972	22,346
Fund balances - ending	$ 206,479	$ 121,650	$ 72,411	$ 21,269

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Webb County Clerk Records Management and Preservation	Road and Bridge	Justice Court Technology	Election Contract Services
REVENUES				
Property Taxes	$ -	$ 996,147	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	2,212,997	-	-
Intergovernmental	-	73,082	-	-
Charges for services	200,549	2,488,866	79,842	284,601
Investment earnings	-	-	-	1,265
Miscellaneous	-	108,294	-	35,386
Grant matching	-	-	-	-
Total revenues	200,549	5,879,386	79,842	321,252
EXPENDITURES				
Current:				
General government	184,934	-	-	277,410
Public safety	-	2,740	-	-
Justice system	-	-	32,198	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	5,338,937	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	66,995	-	-
Total Expenditures	184,934	5,408,672	32,198	277,410
Excess (deficiency) of revenues over (under) expenditures	15,615	470,714	47,644	43,842
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,300	-	-
Transfers out	-	(365,000)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	(363,700)	-	-
Net change in fund balances	15,615	107,014	47,644	43,842
Fund balances - beginning, Restated	126,195	1,796,501	201,681	23,222
Fund balances - ending	$ 141,810	$ 1,903,515	$ 249,325	$ 67,064

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Webb County Constable Precinct 1 State Forfeiture	Webb County Constable Precinct 1 Federal Forfeiture	Webb County Constable Precinct 4 Federal Forfeiture	Webb County Sheriff Federal Forfeiture
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	3,181	1,046	-	358,730
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	976	166	2,775
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	3,181	2,022	166	361,505
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	432	14,870	1,693	102,797
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	140,621
Total Expenditures	432	14,870	1,693	243,418
Excess (deficiency) of revenues over (under) expenditures	2,749	(12,848)	(1,527)	118,087
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	2,749	(12,848)	(1,527)	118,087
Fund balances - beginning, Restated	516	29,241	5,495	172,290
Fund balances - ending	$ 3,265	$ 16,393	$ 3,968	$ 290,377

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Webb County Sheriff State Forfeiture	Webb County District Attorney Federal Forfeiture	Webb County District Attorney State Forfeiture	District Attorney Hot Check Fee
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	1,771,875	544,043	627,963	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	29,265
Investment earnings	39,438	27,871	31,445	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	1,811,313	571,914	659,408	29,265
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	1,528,546	560,999	622,945	-
Justice system	-	-	-	27,777
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	15,043	255,500	-	-
Total Expenditures	1,543,589	816,499	622,945	27,777
Excess (deficiency) of revenues over (under) expenditures	267,724	(244,585)	36,463	1,488
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(9,610)	(441,299)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	(9,610)	(441,299)	-	-
Net change in fund balances	258,114	(685,884)	36,463	1,488
Fund balances - beginning, Restated	347,385	991,456	631,975	44,947
Fund balances - ending	$ 605,499	$ 305,572	$ 668,438	$ 46,435

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Courthouse Security Fees	J.P. Courthouse Security	Laredo Webb County Child Welfare Unit	Webb County Sheriff Inmate Commissary Sales Commission
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	203,444	18,772	-	-
Investment earnings	-	-	3,992	-
Miscellaneous	-	-	20	18,985
Grant matching	-	-	-	-
Total revenues	203,444	18,772	4,012	18,985
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	3,223	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	43,172
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	3,223	43,172
Excess (deficiency) of revenues over (under) expenditures	203,444	18,772	789	(24,187)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(220,861)	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	(220,861)	-	-	-
Net change in fund balances	(17,417)	18,772	789	(24,187)
Fund balances - beginning, Restated	17,417	30,676	122,047	80,760
Fund balances - ending	$ -	$ 49,448	$ 122,836	$ 56,573

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Webb County Sheriff Jail Match/Patch Program	Rural Rail Transportation District	State Comptroller - Law Enforcement Officer's Standards and Education Account	State Comptroller - 49th Judicial District
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	23,959	67,260
Charges for services	-	-	-	-
Investment earnings	-	-	-	2,285
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	23,959	69,545
EXPENDITURES				
Current:				
General government	-	3,543	-	-
Public safety	-	-	-	-
Justice system	-	-	12,959	28,074
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	1,222	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	1,222	3,543	12,959	28,074
Excess (deficiency) of revenues over (under) expenditures	(1,222)	(3,543)	11,000	41,471
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	(1,222)	(3,543)	11,000	41,471
Fund balances - beginning, Restated	1,222	13,265	19,334	48,002
Fund balances - ending	$ -	$ 9,722	$ 30,334	$ 89,473

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Court Initiated Guardianship	Payroll Clearing	National Rifle Association Foundation	Self Help Center
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	13,440	-
Charges for services	2,840	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	121,885
Total revenues	2,840	-	13,440	121,885
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	8,510	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	121,885
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	8,510	121,885
Excess (deficiency) of revenues over (under) expenditures	2,840	-	4,930	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	2,840	-	4,930	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ 2,840	$ -	$ 4,930	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Neighbor-to-Neighbor	Elderly Nutrition	Webb County Sheriff Radio Communications	Headstart
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	41,528	-	105,000	7,894,764
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	117,193	-	2,767,984
Total revenues	41,528	117,193	105,000	10,662,748
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	27,502	-
Justice system	-	-	-	-
Health and human services	41,528	117,193	-	10,459,824
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	19,458
Interest and other charges	-	-	-	505
Capital outlay	-	-	-	182,961
Total Expenditures	41,528	117,193	27,502	10,662,748
Excess (deficiency) of revenues over (under) expenditures	-	-	77,498	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	77,498	-
Fund balances - beginning, Restated	-	-	36,863	-
Fund balances - ending	$ -	$ -	$ 114,361	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Comprehensive Energy Assistance Program	Weatherization Assistance For Low Income Persons	Community Service Block Grant	AAMA - Substance Abuse Treatment
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	539,228	217,770	535,318	443,776
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	133,857	-
Total revenues	539,228	217,770	669,175	443,776
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	539,228	217,770	669,175	443,776
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	539,228	217,770	669,175	443,776
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Meals on Wheels	TDHCA Contract 1000568	Home Owner Occupied 1000494	TDHCA Self Help Center 724003
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	419,214	151,034	23,703	326,485
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	36,156	-	-	-
Total revenues	455,370	151,034	23,703	326,485
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	455,370	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	151,034	23,703	297,872
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	28,613
Total Expenditures	455,370	151,034	23,703	326,485
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Child And Adult Care Food Program	Housing Preservation Grant	U.S. Department Of Justice-Bullet Proof Vests Partnership Program	DEA - Laredo Financial Task Force
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	848,247	89,048	25,374	204,660
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	25,374	3,817
Total revenues	848,247	89,048	50,748	208,477
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	50,748	239,733
Justice system	-	-	-	-
Health and human services	848,247	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	89,048	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	848,247	89,048	50,748	239,733
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(31,256)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	31,256
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	31,256
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	DEA Narcotics Task Force	CJD Juvenile Accountability Incentive Block	Victims of Crime Act	Operation Border Star
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	217,453	4,745	20,802	110,025
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	24,549	9,920	7,178	-
Total revenues	242,002	14,665	27,980	110,025
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	280,045	-	-	110,025
Justice system	-	14,665	27,980	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	280,045	14,665	27,980	110,025
Excess (deficiency) of revenues over (under) expenditures	(38,043)	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	38,043	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	38,043	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	South TX Anti-violent Project	JAG. Operation Linebacker	CJD STDC Juvenile Accountability Incentive Block	CJD City of Laredo Financial Task Force
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	623,176	70,990	-	70,150
Charges for services	-	-	-	-
Investment earnings	1,176	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	13,646
Total revenues	624,352	70,990	-	83,796
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	626,273	12,210	-	83,796
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	58,780	-	-
Total Expenditures	626,273	70,990	-	83,796
Excess (deficiency) of revenues over (under) expenditures	(1,921)	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	1,921	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	1,921	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	CAA Emergency Food & Shelter	Public Transportation For Non Urbanized Areas	Homeland Security Program	U.S. Treasury Dept. Bureau of Alcohol, Tobacco, & Firearms Gang Resistance & Education And Training Program (G.R.E.A.T)
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	16,324	689,899	24,091	27,158
Charges for services	-	119,012	-	-
Investment earnings	-	-	-	-
Miscellaneous	73,123	-	-	16,907
Grant matching	20,571	99,825	-	-
Total revenues	110,018	908,736	24,091	44,065
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	44,065
Justice system	-	-	-	-
Health and human services	110,018	-	-	-
Infrastructure and environmental services	-	767,352	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	142,104	24,091	-
Total Expenditures	110,018	909,456	24,091	44,065
Excess (deficiency) of revenues over (under) expenditures	-	(720)	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	720	-	-
Total other financing sources and (uses)	-	720	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	8,300	-	-
Fund balances - ending	$ -	$ 8,300	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	CJAD Substance Abuse Felony	CJAD Community Corrections	CJAD Day Reporting Center	CJAD Basic Supervision Program
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	76,068	330,252	182,074	602,818
Charges for services	-	-	-	-
Investment earnings	-	-	-	28,973
Miscellaneous	-	8,867	-	1,286,634
Grant matching	-	-	-	-
Total revenues	76,068	339,119	182,074	1,918,425
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	32,504	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	385,299	165,894	1,461,037
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	32,504	385,299	165,894	1,461,037
Excess (deficiency) of revenues over (under) expenditures	43,564	(46,180)	16,180	457,388
OTHER FINANCING SOURCES (USES)				
Transfers in	-	46,180	-	-
Transfers out	-	-	-	(61,235)
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	46,180	-	(61,235)
Net change in fund balances	43,564	-	16,180	396,153
Fund balances - beginning, Restated	-	-	-	93,020
Fund balances - ending	$ 43,564	$ -	$ 16,180	$ 489,173

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	CJAD Treatment Incarceration Program	CJAD Mentally Impaired Caseload	TJPC Border Project	TJPC Community Corrections
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	270,807	52,699	26,710	535,122
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	19,803	-
Total revenues	270,807	52,699	46,513	535,122
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	46,513	535,122
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	261,162	67,754	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	261,162	67,754	46,513	535,122
Excess (deficiency) of revenues over (under) expenditures	9,645	(15,055)	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	15,055	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	15,055	-	-
Net change in fund balances	9,645	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ 9,645	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Progressive Sanctions ISJPO	TJPC Salary Adjustment Juvenile Officers	TJPC State Aid	Progressive Sanctions JPO
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	27,443	106,145	189,690	234,751
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	17,231	-	-	196,134
Total revenues	44,674	106,145	189,690	430,885
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	44,674	106,145	189,690	430,885
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	44,674	106,145	189,690	430,885
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	TJPC Progressive Sanction Level 1,2,3	Justice Benefits	Intensive Community - Based Program	TJPC-Diversionary Placement
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	50,280	259,243	165,182	149,668
Charges for services	-	-	-	-
Investment earnings	-	27,695	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	50,280	286,938	165,182	149,668
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	50,280	323,579	165,182	149,668
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	50,280	323,579	165,182	149,668
Excess (deficiency) of revenues over (under) expenditures	-	(36,641)	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	(36,641)	-	-
Fund balances - beginning, Restated	-	818,208	-	-
Fund balances - ending	$ -	$ 781,567	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	TJPC JJAEP	CJD City of Laredo Auto Theft Task Force	Texas Parks & Wildlife-Community Outdoor Outreach Program	Outdoor Youth Posse CO-OP
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	520,057	33,630	5,234	3,380
Charges for services	458,126	-	-	-
Investment earnings	18,093	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	35,836	456	9,992
Total revenues	996,276	69,466	5,690	13,372
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	79,076	-	-
Justice system	1,176,385	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	5,690	13,372
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	1,176,385	79,076	5,690	13,372
Excess (deficiency) of revenues over (under) expenditures	(180,109)	(9,610)	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	9,610	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	9,610	-	-
Net change in fund balances	(180,109)	-	-	-
Fund balances - beginning, Restated	596,985	-	-	-
Fund balances - ending	$ 416,876	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	State Comptroller Office Senate Bill 55 Statewide Tabacco Education & Prevention	Indigent Def Equalization	OAG Contract 07-C0134	OVAG Contract 08-02512
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	5,174	230,883	537	41,565
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	5,174	230,883	537	41,565
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	5,174	-	-	-
Justice system	-	12,435	-	41,565
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	44,520	-	-
Total Expenditures	5,174	56,955	-	41,565
Excess (deficiency) of revenues over (under) expenditures	-	173,928	537	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	173,928	537	-
Fund balances - beginning, Restated	-	-	65,819	-
Fund balances - ending	$ -	$ 173,928	$ 66,356	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	OVAG Contract 08-02520	Office of Attorney General -Texas VINE	Operation Border Star LBSP-08	CJD Operation Linebacker
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	48,512	30,108	936,615	5,112
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	32,872	-
Grant matching	-	-	-	-
Total revenues	48,512	30,108	969,487	5,112
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	30,108	969,487	5,112
Justice system	48,512	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	48,512	30,108	969,487	5,112
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	CJD-Crime Victim Community Outreach	Total-Nonmajor Special Revenues Funds
REVENUES		
Property Taxes	$ -	$ 996,147
Sales and miscellaneous taxes	-	469,252
Fees and fines	-	5,519,835
Intergovernmental	7,854	19,045,316
Charges for services	6,237	4,150,681
Investment earnings	-	189,960
Miscellaneous	-	1,581,088
Grant matching	-	3,661,407
Total revenues	14,091	35,613,686
EXPENDITURES		
Current:		
General government	-	1,023,572
Public safety	14,091	5,420,977
Justice system	-	3,464,288
Health and human services	-	13,937,856
Infrastructure and environmental services	-	6,106,289
Corrections and rehabilitation	-	2,385,540
Community and economic development	-	702,604
Debt Service		
Principal	-	19,458
Interest and other charges	-	505
Capital outlay	-	959,228
Total Expenditures	14,091	34,020,317
Excess (deficiency) of revenues over (under) expenditures	-	1,593,369
OTHER FINANCING SOURCES (USES)		
Transfers in	-	203,365
Transfers out	-	(1,238,005)
Proceeds from sale of equipment	-	720
Total other financing sources and (uses)	-	(1,033,920)
Net change in fund balances	-	559,449
Fund balances - beginning, Restated	-	6,650,127
Fund balances - ending	$ -	$ 7,209,576

Concluded

Webb County, Texas
Webb County Clerk Archive Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES				
Fees of Office				
County Clerk	$ 223,600	181,604	(41,996)	211,035
Total Revenues	$ 223,600	181,604	(41,996)	211,035
EXPENDITURES				
Current:				
General Government				
Salaries and Fringe Benefits	$ 118,123	92,289	25,834	91,523
Administrative Travel	2,500	2,447	53	1,200
Office Supplies	2,500	2,471	29	1,985
Training & Education	1,500	1,500		3,119
Professional Services	207,000	3,262	203,738	209,938
Materials & Supplies	6,000	5,502	498	23,599
Repairs & Maintenance - Software	11,000	10,890	110	
Total Expenditures	$ 348,623	118,361	230,262	331,364
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$ (125,023)	63,243	188,266	(120,329)
Fund Balances- Beginning		143,236		263,565
Fund Balances- Ending		$ 206,479		143,236

Webb County, Texas
Webb County Hotel/Motel Occupancy Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES					
Taxes	$	475,000	469,252	(5,748)	480,210
Interest		3,840	3,810	(30)	4,047
Total Revenues	$	478,840	473,062	(5,778)	484,257
EXPENDITURES					
Current:					
General Government					
Third Party Contracts	$	334,800	308,163	26,637	348,285
Total Expenditures	$	334,800	308,163	26,637	348,285
Excess (Deficiency) Of Revenue Over (Under) Expenditures		144,040	164,899	20,859	135,972
Other Financing Sources (Uses)					
Transfers In	$				18,601
Transfers Out		(140,000)	(140,000)		(128,811)
Total Other Financing Sources (Uses)	$	(140,000)	(140,000)		(110,210)
Net change in fund balances	$	4,040	24,899	20,859	25,762
Fund Balances- Beginning			96,751		70,989
Fund Balances- Ending			$ 121,650		96,751

Webb County, Texas
Webb County Records Management And Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES				
Fees of Office				
District Clerk	$ 25,000	36,387	11,387	33,103
County Clerk	7,500	5,957	(1,543)	11,262
Basic Supervision	2,000	1,512	(488)	2,856
Total Revenues	$ 34,500	43,856	9,356	47,221
EXPENDITURES				
Current:				
General Government				
Salaries And Fringe Benefits	$ 92,905	84,252	8,653	81,523
Records Management And Preservation	14,400	12,165	2,235	12,034
Total Expenditures	$ 107,305	96,417	10,888	93,557
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(72,805)	(52,561)	20,244	(46,336)
Other Financing Sources (Uses):				
Transfers In	$ 60,000	60,000		60,000
Total Other Financing Sources (Uses)	$ 60,000	60,000		60,000
Net change in fund balances	$ (12,805)	7,439	20,244	13,664
Fund Balances- Beginning		64,972		51,308
Fund Balances- Ending		$ 72,411		64,972

Webb County, Texas
District Clerk Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES				
Fees Of Office				
District Clerk	$ 26,000	33,667	7,667	30,825
Total Revenues	$ 26,000	33,667	7,667	30,825
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	$ 34,745	34,744	1	14,156
Capital Outlay	10,255		10,255	24,768
Total Expenditures	$ 45,000	34,744	10,256	38,924
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$ (19,000)	(1,077)	17,923	(8,099)
Fund Balances- Beginning		22,346		30,445
Fund Balances- Ending		$ 21,269		22,346

Webb County, Texas
Webb County Clerk Records Management And Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As of 9/30/07
REVENUES					
Fees of Office					
County Clerk	$ 223,600	223,600	200,549	(23,051)	219,074
Total Revenues	$ 223,600	223,600	200,549	(23,051)	219,074
EXPENDITURES					
Current:					
General Government					
Salaries And Fringe Benefits	$ 170,258	181,558	171,760	9,798	168,097
Records Management And Preservation	178,342	167,042	13,174	153,868	90,031
Total Expenditures	$ 348,600	348,600	184,934	163,666	258,128
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$ (125,000)	(125,000)	15,615	140,615	(39,054)
Fund Balances- Beginning			126,195		165,249
Fund Balances- Ending			$ 141,810		126,195

Webb County, Texas
Road And Bridge Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As of 9/30/07
REVENUES					
Property Taxes	$ 1,052,654	1,052,654	996,147	(56,507)	699,752
Fees	2,484,500	2,484,500	2,488,866	4,366	2,465,757
Fines And Forfeitures	2,071,200	2,071,200	2,212,997	141,797	2,101,433
Intergovernmental	72,500	72,200	73,082	882	53,801
Miscellaneous	64,400	43,400	108,294	64,894	91,369
Total Revenues	$ 5,745,254	5,723,954	5,879,386	155,432	5,412,112
EXPENDITURES					
Current:					
Public Safety					
Road And Bridge	$ 23,289	7,789	2,740	5,049	51,117
Infrastructure And Environmental Services					
Road And Bridge	5,957,533	5,732,508	5,338,937	393,571	4,794,587
Capital Outlay		70,500	66,995	3,505	607,034
Total Expenditures	$ 5,980,822	5,810,797	5,408,672	402,125	5,452,738
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(235,568)	(86,843)	470,714	557,557	(40,626)
Other Financing Sources (Uses)					
Transfers In	$	1,300	1,300		7,243
Transfers Out	(365,000)	(365,000)	(365,000)		
Proceeds from Sale of Equipment	1,500	1,500		(1,500)	
Total Other Financing Sources (Uses)	$ (363,500)	(362,200)	(363,700)	(1,500)	7,243
Net change in fund balances	$ (599,068)	(449,043)	107,014	556,057	(33,383)
Fund Balances- Beginning			1,796,500		1,829,883
Fund Balances- Ending			$ 1,903,514		1,796,500

Webb County, Texas
Justice Court Technology Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES				
Fees Of Office	$ 69,500	79,842	10,342	82,912
Total Revenues	$ 69,500	79,842	10,342	82,912
EXPENDITURES				
Current:				
Justice System				
Minor Apparatus & Tools	$ 34,213	32,198	2,015	41,220
Capital Outlay	166,937		166,937	70,273
Total Expenditures	$ 201,150	32,198	168,952	111,493
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$ (131,650)	47,644	179,294	(28,581)
Fund Balances- Beginning		201,681		230,262
Fund Balances- Ending		$ 249,325		201,681

Webb County, Texas
Election Contract Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES				
Fees Of Office	$ 267,195	284,601	17,406	276,081
Interest		1,265	1,265	3,346
Other Revenues		35,386	35,386	
Total Revenues	$ 267,195	321,252	54,057	279,427
EXPENDITURES				
Current:				
General Government				
Elections Expense	$ 277,411	277,410	1	262,802
Total Expenditures	$ 277,411	277,410	1	262,802
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$ (10,216)	43,842	54,058	16,625
Fund Balances- Beginning		23,222		6,597
Fund Balances- Ending		$ 67,064		23,222

Webb County, Texas
Webb County Constable Precinct 1 State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES				
Fines And Forfeiture	$ 44,000	3,181	(40,819)	
Total Revenues	$ 44,000	3,181	(40,819)	
EXPENDITURES				
Current:				
Public Safety				
Training & Education	$			600
Uniforms				3,376
Minor Apparatus & Tools				2,087
Fire Arms & Ammunition	83		83	120
Repairs & Maintenance Vehicles				5,448
Canine Expenditures				1,129
Drug Free Campaign	432	432		16,737
Drug/Crime Prevention Education				500
Total Expenditures	$ 515	432	83	29,997
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$ 43,485	2,749	(40,736)	(29,997)
Fund Balances- Beginning		516		30,513
Fund Balances- Ending		$ 3,265		516

Webb County, Texas
Webb County Constable Precinct 1 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES					
Fines And Forfeiture	$		1,046	1,046	
Interest			976	976	1,863
Total Revenues	$		2,022	2,022	1,863
EXPENDITURES					
Current:					
Public Safety					
Training & Education	$	4,388	326	4,062	
Uniforms		3,112	3,112		
Fuel & Lubricants		4,000	2,283	1,717	5,000
Fire & Ammo		5,000	2,124	2,876	
K9 Expense		4,500	2,886	1,614	
Drug Free Campaign		6,112	4,139	1,973	
Total Expenditures	$	27,112	14,870	12,242	5,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$	(27,112)	(12,848)	14,264	(3,137)
Fund Balances- Beginning			29,241		32,378
Fund Balances- Ending			$ 16,393		29,241

Webb County, Texas
Webb County Constable Precinct 4 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES					
Fines And Forfeiture	$	5,000		(5,000)	
Interest			166	166	329
Total Revenues	$	5,000	166	(4,834)	329
EXPENDITURES					
Current:					
Public Safety					
Repairs & Maintenance - Vehicles	$	2,000		2,000	
Drug Free Campaign		2,000	1,693	307	1,591
Total Expenditures	$	4,000	1,693	2,307	1,591
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$	1,000	(1,527)	(2,527)	(1,262)
Fund Balances- Beginning			5,495		6,757
Fund Balances- Ending			$ 3,968		5,495

Webb County, Texas
Webb County Sheriff Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES					
Fines And Forfeiture	$	168,868	358,730	189,862	33,972
Interest		10,000	2,775	(7,225)	9,932
Total Revenues	$	178,868	361,505	182,637	43,904
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	$	44,357	29,536	14,821	
Administration Travel		4,197	3,791	406	
Training & Education		20,000	10,000	10,000	
Minor Apparatus & Tools		4,025	4,025		
Fire Arms & Ammunition		47,018	47,010	8	35,466
Building Maintenance		12,445	8,435	4,010	
Capital Outlay		140,621	140,621		19,853
Total Expenditures	$	272,663	243,418	29,245	55,319
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$	(93,795)	118,087	211,882	(11,415)
Fund Balances- Beginning			172,290		183,705
Fund Balances- Ending			$ 290,377		172,290

Webb County, Texas
Webb County Sheriff State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget-Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES					
Fines And Forfeiture	$	1,427,160	1,771,875	344,715	180,812
Interest		20,000	39,438	19,438	26,935
Total Revenues	$	1,447,160	1,811,313	364,153	207,747
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	$	387,043	385,432	1,611	168,399
Administrative Travel		8,000	7,014	986	
Postage and Courier Service		1,000	424	576	19,275
Books And Subscriptions					312
Training And Education		19,738	19,738		
Equipment Rental		49,600	46,763	2,837	48,228
Professional Services		115,227	114,623	604	80,639
Uniforms		2,949	384	2,565	2,983
Fuel & Luricants		142,450	58,505	83,945	
Materials And Supplies		75,259	73,784	1,475	39,657
Minor Apparatus & Tools		146,499	144,966	1,533	35,550
Repairs And Maintenance - Buildings		118,327	21,212	97,115	
Repairs And Maintenance - Equipment		7,000	5,877	1,123	
Repairs And Maintenance - Vehicles		800	278	522	
Canine Purchase		200	165	35	318
Drug Free Campaign		124,825	117,738	7,087	23,970
Expense For Other Law Enforcement		2,048	1,937	111	271
Support Assistance		519,827	519,825	2	20,591
Investigation Expenditure		3,000	3,000		
BPV 305		7,000	6,881	119	
Capital Outlay		39,457	15,043	24,414	11,176
Total Expenditures	$	1,770,249	1,543,589	226,660	451,369
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(323,089)	267,724	590,813	(243,622)
Other Financing Sources (Uses)					
Transfers Out	$	(10,324)	(9,610)	(714)	
Total Other Financing Sources (Uses)	$	(10,324)	(9,610)	(714)	
Net change in fund balances	$	(333,413)	258,114		(243,622)
Fund Balances- Beginning			347,385		591,007
Fund Balances- Ending			$ 605,499		347,385

Webb County, Texas
Webb County District Attorney Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES					
Fines And Forfeiture	$	310,000	544,043	234,043	190,758
Interest		40,000	27,871	(12,129)	63,464
Total Revenues	$	350,000	571,914	221,914	254,222
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	$	229,254	199,329	29,925	138,119
Administrative Travel		17,056	15,210	1,846	16,268
Telephone		2,720	2,607	113	
Dues And Memberships		3,700	3,658	42	3,176
Books And Subscriptions		3,447	3,003	444	6,039
Training And Education		15,007	13,465	1,542	44,547
Equipment Rental		3,856	2,457	1,399	1,474
Professional Services		32,451	30,865	1,586	284
Witness Expenditures		3,550	2,709	841	4,069
Uniforms		4,400	240	4,160	6,955
Materials And Supplies		29,541	26,912	2,629	13,428
Minor Apparatus & Tools		114,110	112,004	2,106	122,958
Fire Arms And Ammunition		6,000	5,458	542	
Repairs And Maintenance - Equipment		644	557	87	
Repairs And Maintenance - Vehicles		11,424	8,814	2,610	10,378
Drug Free Campaign		34,287	27,424	6,863	5,273
Expense For Other Law Enforcement		109,042	106,287	2,755	4,799
Bullet Proof Vests		3,708		3,708	
Capital Outlay		266,395	255,500	10,895	149,149
Total Expenditures	$	890,592	816,499	74,093	526,916
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(540,592)	(244,585)	296,007	(272,694)
Other Financing Sources (Uses)					
Transfers Out	$	(443,663)	(441,299)	(2,364)	(1,392)
Total Other Financing Sources (Uses)	$	(443,663)	(441,299)	(2,364)	(1,392)
Net change in fund balances	$	(984,255)	(685,884)	293,643	(274,086)
Fund Balances- Beginning			991,456		1,265,542
Fund Balances- Ending			$ 305,572		991,456

Webb County, Texas
Webb County District Attorney State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES					
Fines And Forfeiture	$	117,541	627,963	510,422	154,249
Interest		14,085	31,445	17,360	30,033
Total Revenues	$	131,626	659,408	527,782	184,282
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	$	117,441	32,069	85,372	(96)
Investigations		3,000		3,000	
Administrative Travel		5,791	4,733	1,058	2,815
Telephone		450	445	5	795
Postage & Courier Services					7
Dues And Memberships		1,725	1,725		
Training And Education		60,787	60,487	300	1,457
Trial Case Expense		11,800	11,045	755	299
Uniforms		6,500	6,460	40	5,411
Fuel And Lubricants		46,000	45,503	497	3,119
Materials And Supplies		2,000	1,622	378	1,992
Minor Apparatus & Tools		5,000	1,342	3,658	
Repairs & Maintenance - Vehicle		57	57		
Drug Free Campaign		444,934	431,959	12,975	65,113
Expense For Other Law Enforcement		26,100	25,498	602	
Total Expenditures	$	731,585	622,945	108,640	80,912
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$	(599,959)	36,463	636,422	103,370
Fund Balances- Beginning			631,975		528,605
Fund Balances- Ending			$ 668,438		631,975

Webb County, Texas
District Attorney Hot Check Fee Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES				
Fees Of Office	$ 54,000	29,265	(24,735)	32,706
Total Revenues	$ 54,000	29,265	(24,735)	32,706
EXPENDITURES				
Current:				
Justice System				
Personnel And Fringe Benefits	$ 37,647	27,777	9,870	30,909
Total Expenditures	$ 37,647	27,777	9,870	30,909
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$ 16,353	1,488	(14,865)	1,797
Fund Balances- Beginning		44,947		43,150
Fund Balances- Ending		$ 46,435		44,947

Webb County, Texas
Courthouse Security Fees Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES					
Fees Of Office					
Justice of the Peace Pct. 1 Place 1	$	1,500	1,442	(58)	1,547
Justice of the Peace Pct. 1 Place 2		2,000	1,557	(443)	1,366
Justice of the Peace Pct. 2 Place 1		7,000	5,056	(1,944)	6,420
Justice of the Peace Pct. 2 Place 2		2,000	711	(1,289)	1,434
Justice of the Peace Pct. 3		3,000	2,600	(400)	3,015
Justice of the Peace Pct. 4		48,000	48,316	316	49,018
Adult Probation		500	401	(99)	751
County Clerk		35,000	46,416	11,416	53,992
District Clerk		96,000	96,945	945	99,175
Total Revenues	$	195,000	203,444	8,444	216,718
EXPENDITURES					
Current:					
Justice System	$				
Total Expenditures	$				
Excess (Deficiency) Of Revenue Over (Under) Expenditures		195,000	203,444	8,444	216,718
Other Financing Sources (Uses):					
Transfers Out	$	(225,000)	(220,861)	(4,139)	(225,000)
Total Other Financing Sources (Uses)	$	(225,000)	(220,861)	(4,139)	(225,000)
Net change in fund balances	$	(30,000)	(17,417)	4,305	(8,282)
Fund Balances- Beginning			17,417		25,699
Fund Balances- Ending			$		17,417

Webb County, Texas
J.P. Courthouse Security Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES				
Fees Of Office				
Justice of the Peace Pct. 1 Place 1	$ 350	479	129	498
Justice of the Peace Pct. 1 Place 2	200	470	270	421
Justice of the Peace Pct. 2 Place 1	1,500	1,181	(319)	1,619
Justice of the Peace Pct. 2 Place 2	300	158	(142)	311
Justice of the Peace Pct. 3	1,000	823	(177)	942
Justice of the Peace Pct. 4	15,000	15,661	661	15,557
Juvenile Probation				10
Total Revenues	$ 18,350	18,772	422	19,358
EXPENDITURES				
Current:				
Justice System				
Materials And Supplies	$			
Total Expenditures	$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$ 18,350	18,772	422	19,358
Fund Balances- Beginning		30,676		11,318
Fund Balances- Ending		$ 49,448		30,676

Webb County, Texas
Webb County Sheriff Inmate Commissary Sales Commission Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES					
Interest	$				
Commissary Commission		18,494	18,985	491	14,196
Total Revenues	$	18,494	18,985	491	14,196
EXPENDITURES					
Current:					
Corrections And Rehabilitation					
Professional Services	$	23,202	23,202		
Materials And Supplies		20,000	19,970	30	36,870
Total Expenditures	$	43,202	43,172	30	36,870
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$	(24,708)	(24,187)	521	(22,674)
Fund Balances- Beginning			80,760		103,434
Fund Balances- Ending			$ 56,573		80,760

Webb County, Texas
Laredo-Webb County Child Welfare Unit
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES				
Interest	$ 6,000	3,992	(2,008)	6,391
Miscellaneous		20	20	10
Total Revenues	$ 6,000	4,012	(1,988)	6,401
EXPENDITURES				
Current:				
Health And Human Services				
Foster Care	$ 1,200		1,200	
Miscellaneous	1,200	537	663	1,020
Awareness And Activities	3,600	2,686	914	3,725
Total Expenditures	$ 6,000	3,223	2,777	4,745
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$	789	789	1,656
Fund Balances - Beginning		122,047		120,391
Fund Balances - Ending		$ 122,836		122,047

Webb County, Texas
Webb County Sheriff Jail Match/Patch Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES				
Intergovernmental				
Revenue In Kind				
Inmate Revenue	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Corrections And Rehabilitation				
Materials And Supplies	$ 1,222	1,222		
Total Expenditures	$ 1,222	1,222		
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$ (1,222)	(1,222)		
Fund Balances- Beginning		1,222		1,222
Fund Balances- Ending		$		1,222

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Webb County, Texas
Rural Rail Transportation District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES					
Revenue From Webb County	$				
Total Revenues	$				
EXPENDITURES					
Current:					
General Government:					
Administrative Travel	$	6,500	3,543	2,957	9,862
Professional Services		1,000		1,000	
Total Expenditures	$	7,500	3,543	3,957	9,862
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$	(7,500)	(3,543)	3,957	(9,862)
Fund Balances- Beginning			13,265		23,127
Fund Balances- Ending			$ 9,722		13,265

Webb County, Texas
State Comptroller - Law Enforcement Officer's Standards and Education Account
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES				
Intergovernmental	$ 20,880	23,959	3,079	15,697
Total Revenues	$ 20,880	23,959	3,079	15,697
EXPENDITURES				
Current:				
Justice System				
Training And Education	$ 20,695	12,959	7,736	16,669
Total Expenditures	$ 20,695	12,959	7,736	16,669
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$ 185	11,000	10,815	(972)
Fund Balances- Beginning		19,334		20,306
Fund Balances- Ending		$ 30,334		19,334

Webb County, Texas
49th Judicial District Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES					
Intergovernmental	$		67,260	67,260	
Interest			2,285	2,285	3,244
Total Revenues	$		69,545	69,545	3,244
EXPENDITURES					
Current:					
Justice System					
Personnel And Fringe Benefits	$	23,937	23,937		19,751
Administrative Travel					
Cell Phones		3,879	3,878	1	695
Materials And Supplies		1,330	259	1,071	2,329
Total Expenditures	$	29,146	28,074	1,072	22,775
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$	(29,146)	41,471	70,617	(19,531)
Fund Balances- Beginning			48,002		67,533
Fund Balances- Ending			$ 89,473		48,002

Webb County, Texas
Court Initiated Guardianship
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Fugures
for Year Ended September 30, 2007

	2008			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget-Positive (Negative)	Total Prior Year As Of 9/30/07
REVENUES				
Fees for Service	$	2,840	2,840	
Total Revenues	$	2,840	2,840	
EXPENDITURES				
Current:				
Justice System	$			
Total Expenditures	$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$	2,840	2,840	
Fund Balance Beginning Of Year				
Fund Balance End Of Year		$ 2,840		

Webb County, Texas
National Rifle Association Foundation
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2008 with Comparative Figures for Year Ended September 30, 2007

	2008			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget-Positive (Negative)	Total Prior Year As Of 9/30/07
REVENUES				
Intergovernmental	$ 13,440	13,440		
Total Revenues	$ 13,440	13,440		
EXPENDITURES				
Current:				
Public Safety:				
Minor Tools & Apparatus	$ 13,440	8,510	4,930	
Total Expenditures	$ 13,440	8,510	4,930	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$	4,930	4,930	
Fund Balances-Beginning				
Fund Balances-Ending		$ 4,930		

Webb County, Texas
Self Help Center Grant Match
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	2008				
	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/07	Amounts	Total
REVENUES					
Grant Matching	$ 127,000	127,000		121,885	121,885
Total Revenues	$ 127,000	127,000		121,885	121,885
EXPENDITURES					
Current:					
Community And Economic Development:					
Personnel	$ 98,800	98,159		93,044	93,044
Operations	28,200	28,841		28,841	28,841
Total Expenditures	$ 127,000	127,000		121,885	121,885
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/07
(5,115)	
(5,115)	
5,115	
5,115	

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Webb County, Texas
Elderly Nutrition Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant Period 10/01/07 - 9/30/08				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/07
REVENUES					
Grant Matching	$ 102,000	117,193	117,193		106,702
Total Revenues	$ 102,000	117,193	117,193		106,702
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	$ 36,775	37,561	37,561		36,209
Fringe Benefits	20,025	19,964	19,964		19,406
Consumable Supplies	34,000	46,192	46,192		40,605
Other	11,200	13,476	13,476		10,482
Total Expenditures	$ 102,000	117,193	117,193		106,702
Excess (Deficiency) of Revenues Over (Under) Expenditures	$				
Fund Balances-Beginning					
Fund Balances-Ending			$		

Webb County, Texas
Neighbor-to-Neighbor
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	2008			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/07	Actual Amounts	Total
REVENUES				
Intergovernmental	$ 282,155	239,257	41,528	280,785
Total Revenues	$ 282,155	239,257	41,528	280,785
EXPENDITURES				
Current:				
Health And Human Services				
Operating Expenses	$ 282,155	239,257	41,528	280,785
Total Expenditures	$ 282,155	239,257	41,528	280,785
Excess (Deficiency) Of Revenues Over (Under) Expenditures				
Other Financing Sources (Uses):				
Operating Transfers In	$			
Total Other Financing Sources (Uses)	$			
Net Change in Fund Balances	$			
Fund Balances - Beginning				
Fund Balances - Ending			$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/07
(1,370)	239,257
(1,370)	239,257
1,370	239,379
1,370	239,379
	(122)
	122
	122

Webb County, Texas
City of Laredo-Sheriff Radio Communication
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	2008				
	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/07	Amounts	Total
REVENUES					
Intergovernmental	$ 85,000	190,000	311	105,000	105,311
Total Revenues	$ 85,000	190,000	311	105,000	105,311
EXPENDITURES					
Current:					
Public Safety:					
Office Supplies	$ 40,260	24,009	9,819	10,053	19,872
Minor Tools & Apparatus	42,500	44,400	31,236	13,085	44,321
Repairs & Maintenace Buildings	2,240	6,861	5,765		5,765
Repairs & Maintenace Equipment		9,730	1,628	4,364	5,992
Total Expenditures	$ 85,000	85,000	48,448	27,502	75,950
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$	105,000	(48,137)	77,498	29,361
Fund Balances - Beginning				36,863	
Fund Balances - Ending				$ 114,361	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/07
(84,689)	311
(84,689)	311
4,137	9,819
79	31,236
1,096	5,765
3,738	1,628
9,050	48,448
(75,639)	(48,137)
	85,000
	36,863

Webb County, Texas
Head Start Program
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
For Year Ended September 30, 2007

	Budgeted Amounts		Grant # 06CH0929/42 Grant Period 9/01/07 - 8/31/08			Variance with Final Budget Positive
	Original	Final	Cumulative Thru 9/30/07	Actual Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 7,856,285	7,856,285	659,868	7,174,068	7,833,936	(22,349)
Miscellaneous:						
In-Kind	1,964,071	2,709,100	190,886	2,518,214	2,709,100	
Total Revenues	$ 9,820,356	10,565,385	850,754	9,692,282	10,543,036	(22,349)
EXPENDITURES						
Current:						
Health And Human Services:						
Personnel	$ 4,900,574	4,602,878	413,586	4,189,292	4,602,878	
Fringe Benefits	2,113,560	1,958,649	173,628	1,777,350	1,950,978	7,671
Travel	28,000	28,000	3,757	21,365	25,122	2,878
Supplies	145,179	203,837	10,797	191,149	201,946	1,891
Contractual	73,000	57,736	1,396	47,951	49,347	8,389
Other	595,972	802,222	56,704	744,037	800,741	1,481
In-Kind Services	1,964,071	2,709,100	190,886	2,518,214	2,709,100	
Principal and Interest		19,963		19,963	19,963	
Capital Outlay		183,000		182,961	182,961	39
Total Expenditures	$ 9,820,356	10,565,385	850,754	9,692,282	10,543,036	22,349
Excess (Deficiency) of Revenues Over (Under) Expenditures	$					
Fund Balances-Beginning						
Fund Balances-Ending					$	

Grant # 06CH0929/43
Grant Period 9/01/08 - 8/31/09

Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Actual Amounts	Total Prior Year
Original	Final	Amounts	(Negative)	As Of 9/30/08	As Of 9/30/07
7,856,285	7,904,285	720,696	(7,183,589)	7,894,764	7,936,062
1,966,471	1,976,071	249,770	(1,726,301)	2,767,984	2,063,180
9,822,756	9,880,356	970,466	(8,909,890)	10,662,748	9,999,242
4,925,528	4,925,528	462,630	4,462,898	4,651,922	4,393,070
2,076,453	2,076,453	182,127	1,894,326	1,959,477	1,983,531
30,000	30,000	1,115	28,885	22,480	23,387
145,179	145,179	11,991	133,188	203,140	376,520
64,000	64,000	2,118	61,882	50,069	197,586
615,125	663,125	60,715	602,410	804,752	816,937
1,966,471	1,976,071	249,770	1,726,301	2,767,984	2,063,180
				19,963	26,618
				182,961	118,413
9,822,756	9,880,356	970,466	8,909,890	10,662,748	9,999,242

Webb County, Texas
Comprehensive Energy Assistance Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #587047 /587 Grant Period 1/01/07 - 12/31/07					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	Thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 496,302	595,443	427,165	165,242	592,407	(3,036)
Grant Matching		3,000	3,000		3,000	
Total Revenues	$ 496,302	598,443	430,165	165,242	595,407	(3,036)
EXPENDITURES						
Current:						
Health And Human Services:						
Administrative	$ 34,344	25,479	18,652	12,108	30,760	(5,281)
Case Management	29,371	30,281	21,051	9,229	30,280	1
Direct Services:						
Energy Crisis	103,621	72,363	72,363		72,363	
Co-Payment	103,621	156,239	134,831	21,408	156,239	
Elderly And Disabled Assistance	103,621	176,784	139,008	37,726	176,734	50
Heating/Cooling Systems	99,304	107,564	19,776	79,807	99,583	7,981
Direct Services Support	21,588	25,901	20,937	4,964	25,901	
Training And Travel Allowance	832	832	547		547	285
Other		3,000	3,000		3,000	
Total Expenditures	$ 496,302	598,443	430,165	165,242	595,407	3,036
Excess (Deficiency) of Revenues Over (Under) Expenditures	$					
Fund Balances-Beginning						
Fund Balances-Ending					$	

Grant #587048 /587 Grant Period 1/01/08 - 12/31/08					
Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Actual Amounts	Total Prior Year
Original	Final	Amounts	(Negative)	As Of 9/30/08	As Of 9/30/07
371,317	602,254	373,986	(228,268)	539,228	679,194
371,317	602,254	373,986	(228,268)	539,228	679,194
26,677	43,226	1,928	41,298	14,036	22,025
22,708	36,013	35,402	611	44,631	15,158
76,261	107,433	107,131	302	107,131	47,338
76,261	127,018	89,644	37,374	111,052	227,774
76,262	155,604	104,535	51,069	142,261	275,829
76,261	116,019	34,922	81,097	114,729	66,973
16,055	16,109		16,109	4,964	24,097
832	832	424	408	424	
371,317	602,254	373,986	228,268	539,228	679,194

Webb County, Texas
Weatherization Assistance For Low Income Persons
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	LIHEAP Grant # 817047 Grant Period 4/01/07 - 3/31/08					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	Thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 105,057	111,708	10,052	94,688	104,740	(6,968)
Total Revenues	$ 105,057	111,708	10,052	94,688	104,740	(6,968)
EXPENDITURES						
Current:						
Health And Human Services:						
Administrative	$ 7,127	500		463	463	37
Materials And Supplies	25,565	41,268	387	37,589	37,976	3,292
Program Support	34,087	24,012	8,212	15,142	23,354	658
Labor	25,565	34,895		32,537	32,537	2,358
Travel	3,245	3,245	1,453	1,228	2,681	
Health And Safety	9,468	7,788		7,729	7,729	59
Roof Repair						
Total Expenditures	$ 105,057	111,708	10,052	94,688	104,740	6,404
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

LIHEAP Grant # 818047 Grant Period 4/01/07 - 3/31/09					
Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Actual Amounts	Total Prior Year
Original	Final	Amounts	(Negative)	As Of 9/30/08	As Of 9/30/07
89,883	100,018	32,730	(67,288)	127,418	85,079
89,883	100,018	32,730	(67,288)	127,418	85,079
6,490	7,041	161	6,880	624	4,558
25,983	29,171	7,939	21,232	45,528	27,629
23,087	23,087	13,417	9,670	28,559	20,348
25,984	29,171	9,177	19,994	41,714	23,945
	2,500		2,500	1,228	1,453
8,339	9,048	2,036	7,012	9,765	2,881
					4,265
89,883	100,018	32,730	67,288	127,418	85,079

Webb County, Texas
Weatherization Assistance For Low Income Persons
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Budgeted Amounts		DOE Grant # 567047 Grant Period 4/01/07 - 3/31/08			Variance with Final Budge Positive
	Original	Final	Cumulative Thru 9/30/07	Actual Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 60,369	74,943	12,193	56,816	69,009	(5,934)
Total Revenues	$ 60,369	74,943	12,193	56,816	69,009	(5,934)
EXPENDITURES						
Current:						
Health And Human Services:						
Administration	$ 5,860	500		462	462	38
Materials And Supplies	10,000	26,220	2,278	20,961	23,239	2,981
Program Support	24,851	20,500	6,814	13,680	20,494	6
Labor	10,000	20,013	1,464	17,103	18,567	1,446
State/DOE Required Travel	1,770	1,770	1,637		1,637	133
Fiscal Audit	800	800		800	800	
Insurance	2,174	189		189	189	
Health And Safety	4,984	4,951		3,621	3,621	1,330
Total Expenditures	$ 60,439	74,943	12,193	56,816	69,009	5,934
Excess (Deficiency) of Revenues Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

Budgeted Amounts		DOE Grant # 568047 Grant Period 4/01/08 - 3/31/09			
Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
69,610	76,745	33,536	(43,209)	90,352	58,559
69,610	76,745	33,536	(43,209)	90,352	58,559
6,694	7,408	699	6,709	1,161	4,633
10,000	15,779	6,520	9,259	27,481	12,950
27,664	27,664	14,358	13,306	28,038	17,212
14,000	14,000	4,730	9,270	21,833	19,320
2,668	2,668	631	2,037	631	2,142
800	800		800	800	800
2,044	2,044	1,950	94	2,139	47
5,740	6,382	4,648	1,734	8,269	1,454
69,610	76,745	33,536	43,209	90,352	58,559
					1,417
					1,322

Webb County, Texas
Community Services Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures for Year Ended September 30, 2007

	Grant # 616047/617 Grant Period 1/01/07 - 12/31/07					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	Thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 495,750	495,750	207,207	288,543	495,750	
Grant Matching	136,755	299,115	128,815	21,186	150,001	(149,114)
Total Revenues	$ 632,505	794,865	336,022	309,729	645,751	(149,114)
EXPENDITURES						
Current:						
Health And Human Services:						
Personnel	$ 374,901	534,694	223,325	195,340	418,665	116,029
Fringe Benefits	157,050	187,312	75,816	78,411	154,227	33,085
Travel	7,254	3,874	3,874		3,874	
Supplies	16,817	12,781	5,759	7,022	12,781	
Other	76,483	56,204	27,248	28,956	56,204	
Total Expenditures	$ 632,505	794,865	336,022	309,729	645,751	149,114
Excess (Deficiency) of Revenues Over (Under) Expenditures	$					
Fund Balances-Beginning						
Fund Balances-Ending					$	

Grant # 61080000236

Grant Period 1/01/08 - 12/31/08

Budgeted Amounts					
Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
532,499	532,499	246,775	(285,724)	535,318	464,234
149,114	314,521	112,671	(201,850)	133,857	159,360
681,613	847,020	359,446	(487,574)	669,175	623,594
452,841	582,947	239,640	343,307	434,980	409,595
152,884	188,185	83,474	104,711	161,885	147,610
3,730	3,730	778	2,952	778	5,777
20,433	20,433	10,349	10,084	17,371	10,104
51,725	51,725	25,205	26,520	54,161	50,508
681,613	847,020	359,446	487,574	669,175	623,594

Webb County, Texas
Department of Health And Human Services
Substance Abuse and Mental Health Services Administration (SAMHSA)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

Grant # 5 H79 TI7235-03
Budget Period 8/15/07 - 8/14/08 Ext 11/30/2008

	Budgeted Amount		Cumulative	Actual	
	Original	Final	Thru 9/30/07	Amounts	Total
REVENUES					
Intergovernmental	$ 500,000	527,497	39,829	443,776	483,605
Total Revenues	$ 500,000	527,497	39,829	443,776	483,605
EXPENDITURES					
Current:					
Health And Human Services:					
Salaries And Fringe Benefits	$ 350,747	377,500	27,867	319,415	347,282
Supplies	8,550	4,481	289	3,495	3,784
Travel	14,720	9,758	1,705	7,168	8,873
Other	77,183	88,106	8,368	70,210	78,578
Professional Services	48,800	47,652	1,600	43,488	45,088
Total Expenditures	$ 500,000	527,497	39,829	443,776	483,605
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/07
(43,892)	568,046
(43,892)	568,046
30,218	432,299
697	5,096
885	14,325
9,528	77,780
2,565	38,546
43,892	568,046

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Webb County, Texas
Meals On Wheels
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant # 000158100 Grant Period 10/01/07 - 9/30/08				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/07
REVENUES					
Intergovernmental	$ 476,910	476,910	419,214	(57,696)	404,369
Grant Matching	69,500	75,500	36,156	(39,344)	74,249
Total Revenues	$ 546,410	552,410	455,370	(97,040)	478,618
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	$ 222,419	234,359	175,406	58,953	177,060
Fringe Benefits	66,412	83,582	68,216	15,366	71,134
Travel		362	362		16,308
Consumable Supplies	100,538	101,231	98,328	2,903	117,753
Other	157,041	132,876	113,058	19,818	85,328
Capital Outlay					11,035
Total Expenditures	$ 546,410	552,410	455,370	97,040	478,618
Excess (Deficiency) of Revenues Over (Under) Expenditures	$				
Fund Balances-Beginning					
Fund Balances-Ending			$		

Webb County, Texas
TDHCA Contract for Deed Conversion #1000568
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #1000568 Grant Period 10/14/05 - 7/31/08				
	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/07	Amounts	Total
REVENUES					
Intergovernmental	$ 520,000	171,600	9,930	151,034	160,964
Total Revenues	$ 520,000	171,600	9,930	151,034	160,964
EXPENDITURES					
Current:					
Community And Economic Development:					
Housing Rehabilitation	$ 250,000	114,692		114,692	114,692
Deed Conversion	250,000	50,308	5,500	36,667	42,167
Administration	20,000	6,600	4,430	(325)	4,105
Total Expenditures	$ 520,000	171,600	9,930	151,034	160,964
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/07
(10,636)	6,488
(10,636)	6,488
8,141	3,000
2,495	3,488
10,636	6,488

Webb County, Texas
TDHCA Owner Occupied Assistance #1000494
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #1000494 Grant Period 10/03/05 - 3/31/08				
	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/07	Amounts	Total
REVENUES					
Intergovernmental	$ 70,261	76,648	36,588	23,703	60,291
Total Revenues	$ 70,261	76,648	36,588	23,703	60,291
EXPENDITURES					
Current:					
Community And Economic Development:					
Housing Rehabilitation	$ 67,559	73,700	35,980	22,462	58,442
Administration	2,702	2,948	608	1,241	1,849
Total Expenditures	$ 70,261	76,648	36,588	23,703	60,291
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/07
(16,357)	36,588
(16,357)	36,588
15,258	35,980
1,099	608
16,357	36,588

Webb County, Texas
Self Help Center Contract #724003
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #724003 Grant Period 11/01/04 - 10/31/08				
	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/07	Amounts	Total
REVENUES					
Intergovernmental	$ 1,265,060	1,265,060	764,096	326,485	1,090,581
Total Revenues	$ 1,265,060	1,265,060	764,096	326,485	1,090,581
EXPENDITURES					
Current:					
Community And Economic Development:					
Personnel	$ 99,291	98,643	146,806	(48,163)	98,643
Operations	87,189	88,855	86,147	2,708	88,855
Program Cost	1,035,569	1,035,576	496,580	364,517	861,097
Administration	43,011	41,986	34,563	7,423	41,986
Total Expenditures	$ 1,265,060	1,265,060	764,096	326,485	1,090,581
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/07
(174,479)	232,301
(174,479)	232,301
	53,992
	23,048
174,479	147,302
	7,959
174,479	232,301

Webb County, Texas
Child And Adult Care Food Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant # 75G7034 Grant Period 10/01/07 - 9/30/08				
	Budgeted Amounts			Variance with Final Budget	
	Original	Final	Actual Amounts	Positive (Negative)	Total Prior Year As Of 9/30/07
REVENUES					
Intergovernmental	$ 840,041	848,247	848,247		728,756
Interest					10
Total Revenues	$ 840,041	848,247	848,247		728,766
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	$ 267,236	267,236	251,137	16,099	250,076
Fringe Benefits	138,225	138,225	128,887	9,338	135,077
Administration	1,200	1,200	649	551	4,294
Operations	38,380	38,381	30,556	7,825	43,862
Food	395,000	437,018	437,018		295,457
Total Expenditures	$ 840,041	882,060	848,247	33,813	728,766
Excess (Deficiency) of Revenues Over (Under) Expenditures	$	(33,813)		33,813	
Fund Balances-Beginning					
Fund Balances- Ending			$		

Webb County, Texas
U.S. Department Of Justice - Bullet Proof Vests Partnership
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures for Year Ended September 30, 2007

	Grant Period: 10/01/07 - 09/30/08			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/07
REVENUES				
Intergovernmental	$ 26,075	25,374	(701)	
Revenue From Webb	26,075	25,374	(701)	
Total Revenues	$ 52,150	50,748	(1,402)	
EXPENDITURES				
Current:				
Public Safety:				
Bullet Proof Vests	$ 52,150	50,748	1,402	
Total Expenditures	$ 52,150	50,748	1,402	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending		$		

Webb County, Texas
Drug Enforcement Agency - Laredo Financial Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant Period 10/01/07 - 9/30/08				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Years
	Original	Final	Amounts	(Negative)	As Of 9/30/07
REVENUES					
Intergovernmental	$ 206,290	206,290	204,660	(1,630)	221,837
Revenue from Webb County	3,817	3,817	3,817		8,162
Total Revenues	$ 210,107	210,107	208,477	(1,630)	229,999
EXPENDITURES					
Current:					
Public Safety:					
Salaries	$ 156,658	184,895	180,904	3,991	173,788
Fringe Benefits	53,449	58,832	58,829	3	56,211
Total Expenditures	$ 210,107	243,727	239,733	3,994	229,999
Excess (Deficiency) Of Revenues Over (Under) Expenditures		(33,620)	(31,256)	2,364	
Other Financing Sources (Uses):					
Operating Transfers In	$	33,620	31,256	(2,364)	
Total Other Financing Sources (Uses)	$	33,620	31,256	(2,364)	
Net Change in Fund Balances	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County Texas
Drug Enforcement Agency - Narcotics Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
For Year Ended September 30, 2007

	Grant # Hidta Webb County Grant Period 10/01/07 - 09/30/08				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/07
REVENUES					
Intergovernmental	$ 221,327	221,327	217,453	(3,874)	244,594
Grant Matching	64,964	25,000	24,549	(451)	6,614
Total Revenues	$ 286,291	246,327	242,002	(4,325)	251,208
EXPENDITURES					
Current:					
Public Safety:					
Personnel	$ 150,577	150,577	148,010	2,567	137,028
Overtime	56,466	56,466	56,181	285	39,123
Fringe Benefits	79,248	79,248	75,854	3,394	75,057
Total Expenditures	$ 286,291	286,291	280,045	6,246	251,208
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(39,964)	(38,043)	1,921	
Other Financing Sources (Uses):					
Operating Transfers In	$	39,964	38,043	(1,921)	
Total Other Financing Sources (Uses)	$	39,964	38,043	(1,921)	
Net Change In Fund Balances	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Criminal Justice Division
Juvenile Accountability Incentive Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures for Year Ended September 30, 2007

	Grant #JB-04-J20-13831-09 Grant Period 8/01/07 - 7/31/08					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	Thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 11,948	16,694	11,948	4,745	16,693	(1)
Grant Matching	1,328	60,000	1,328	9,920	11,248	(48,752)
Total Revenues	$ 13,276	76,694	13,276	14,665	27,941	(48,753)
EXPENDITURES						
Current:						
Justice System:						
Personnel	$ 13,276	76,694	13,276	14,665	27,941	48,753
Total Expenditures	$ 13,276	76,694	13,276	14,665	27,941	48,753
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

Grant #JB-04-J20-13831-10 Grant Period 8/01/08 - 7/31/09				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As of 9/30/08	Total Prior Year As Of 9/30/07
16,680		(16,680)	4,745	18,785
1,853		(1,853)	9,920	59,495
18,533		(18,533)	14,665	78,280
13,276		13,276	14,665	78,280
13,276		13,276	14,665	78,280

Webb County, Texas
Criminal Justice Division
Victims of Crime Act (VOCA)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Grant # VA-06-V30-18211-02 Grant Period 7/1/07 - 6/30/08			
	Original and Final Budgeted Amounts	Cumulative thru 9/30/07	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 27,654	6,853	20,802	27,655	
Grant Matching	7,037	1,713	5,323	7,036	
Total Revenues	$ 34,691	8,566	26,125	34,691	
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	$ 34,691	8,566	26,125	34,691	
Travel					
Minor Tools/Apparatus-Equipment					
Operating Expenses					
Total Expenditures	$ 34,691	8,566	26,125	34,691	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

	2008			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
			20,802	24,286
1,857	1,855	(2)	7,178	6,524
1,857	1,855	(2)	27,980	30,810
1,857	1,855	2	27,980	27,758
				1,471
				1,339
				242
1,857	1,855	2	27,980	30,810

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Webb County, Texas
Office of the Governor - Criminal Justice Division
Operation Border Star
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Contract# DJ-06-A10-19790-01 Grant Period 11/01/07 - 09/30/08			
	Original And Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/07
REVENUES				
Intergovernmental	$ 171,400	110,025	(61,375)	
Total Revenues	$ 171,400	110,025	(61,375)	
EXPENDITURES				
Current:				
Public Safety:				
Personnel	$ 123,591	88,114	35,477	
Fringe Benefits	47,809	21,911	25,898	
Total Expenditures	$ 171,400	110,025	61,375	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending		$		

Webb County, Texas
Criminal Justice Division - South Texas Anti-Violence Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #DJ-05-A10-18272-01 Grant Period 4/01/06 to 11/30/07					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	Thru 9/30/07	Amount	Total	(Negative)
REVENUES						
Intergovernmental	$ 1,601,799	1,598,773	1,469,789	24,268	1,494,057	(104,716)
Fines And Forfeitures		3,026	3,434		3,434	408
Grant Matching	201,055	201,055	113,071		113,071	(87,984)
Interest			9,827	1,176	11,003	11,003
Total Revenues	$ 1,802,854	1,802,854	1,596,121	25,444	1,621,565	(181,289)
EXPENDITURES						
Current:						
Public Safety:						
Salaries And Fringe Benefits	$ 898,479	952,980	943,644	8,430	952,074	906
Contractual	527,415	467,154	442,574		442,574	24,580
Travel	17,000	17,000	11,639		11,639	5,361
Operating Expenses	359,960	365,720	259,551	18,935	278,486	87,234
Total Expenditures	$ 1,802,854	1,802,854	1,657,408	27,365	1,684,773	118,081
Excess (Deficiency) Of Revenue Over (Under) Expenditures			(61,287)	(1,921)	(63,208)	(63,208)
Other Financing Sources (Uses):						
Operating Transfers In	$		61,287	1,921	63,208	
Total Other Financing Sources (Uses)	$		61,287	1,921	63,208	
Net Change in Fund Balances	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

Grant #DJ-06-A10-1827202
Grant Period 10/01/07 to Ext. 11/30/08

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
614,600	598,908	(15,692)	623,176	1,469,789
				3,434
				113,071
			1,176	9,827
614,600	598,908	(15,692)	624,352	1,596,121
614,600	598,908	15,692	607,338	943,644
				442,574
				11,639
			18,935	259,551
614,600	598,908	15,692	626,273	1,657,408
			(1,921)	(61,287)
			1,921	61,287
			1,921	61,287

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Webb County, Texas
Department Of Justice - Office of Justice Programs
Operation Linebacker
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Contract# 2006-DD-BX-0504 Grant Period 05/01/07 - 04/30/08			
	Original And Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/07
REVENUES				
Intergovernmental	$ 781,765	70,990	(710,775)	465,324
Total Revenues	$ 781,765	70,990	(710,775)	465,324
EXPENDITURES				
Current:				
Public Safety:				
Overtime & Fringe Benefits	$ 12,210	12,210		
Vehicle Maintenance	127,555		127,555	
Capital Outlay	642,000	58,780	583,220	465,324
Total Expenditures	$ 781,765	70,990	710,775	465,324
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending		$		

Webb County, Texas
Criminal Justice Division
STDC - Juvenile Accountability Incentive Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	2008			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/07	Actual Amount	Total
REVENUES				
Intergovernmental	$ 11,356	11,198		11,198
Total Revenues	$ 11,356	11,198		11,198
EXPENDITURES				
Current:				
Justice System:				
Training And Education	$ 11,356	11,198		11,198
Total Expenditures	$ 11,356	11,198		11,198
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending			$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/07
(158)	11,198
(158)	11,198
158	11,198
158	11,198

Webb County, Texas
Criminal Justice Division - City of Laredo Financial Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Grant # I7PSSP571 Grant Period 1/01/07 - 12/31/07					
		Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
		Original	Final	Thru 9/30/07	Amounts	Total	(Negative)
REVENUES							
Intergovernmental	$	76,383	76,383	60,703	15,680	76,383	
Grant Matching		7,821	9,421		8,709	8,709	(712)
Total Revenues	$	84,204	85,804	60,703	24,389	85,092	(712)
EXPENDITURES							
Current:							
Public Safety:							
Salaries	$	63,409	65,009	45,873	18,454	64,327	682
Fringe Benefits		20,795	20,795	14,830	5,935	20,765	30
Total Expenditures	$	84,204	85,804	60,703	24,389	85,092	712
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$						
Fund Balances - Beginning							
Fund Balances - Ending						$	

	Grant # I8PSSP571 Grant Period 1/01/08 - 12/31/08			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
76,236	54,470	(21,766)	70,150	78,698
6,000	4,937	(1,063)	13,646	
82,236	59,407	(22,829)	83,796	78,698
61,858	45,129	16,729	63,583	59,421
20,378	14,278	6,100	20,213	19,277
82,236	59,407	22,829	83,796	78,698

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Webb County, Texas
CAA Emergency Food And Shelter
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures for Year Ended September 30, 2007

	Grant # 843800-005				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/07
REVENUES					
Intergovernmental	$ 2,052	16,749	16,324	(425)	20,640
Grant Matching	36,000	36,000	20,571	(15,429)	32,795
Miscellaneous	28,845	106,539	73,123	(33,416)	59,271
Total Revenues	$ 66,897	159,288	110,018	(49,270)	112,706
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	$ 29,115	29,115	17,840	11,275	26,798
Fringe Benefits	6,885	6,885	2,731	4,154	5,997
Indigent Utilities	2,052	16,749	16,324	425	20,640
Other Indigent Utilities	28,845	106,539	73,123	33,416	61,271
Total Expenditures	$ 66,897	159,288	110,018	49,270	114,706
Excess (Deficiency) of Revenues Over (Under) Expenditures					(2,000)
Other Financing Sources (Uses):					
Transfer In	$				2,000
Total Other Financing Sources (Uses):	$				2,000
Net Change in Fund Balances	$				
Fund Balances-Beginning					
Fund Balances-Ending			$		

Webb County, Texas
Public Transportation For Nonurbanized Areas
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant # 51722F7263 Grant Period 9/01/07 - 8/31/08					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	Thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Fees	$ 120,000	120,000	8,179	109,007	117,186	(2,814)
Intergovernmental	340,224	736,937	50,881	671,553	722,434	(14,503)
Grant Matching	67,700	67,700		45,670	45,670	(22,030)
Miscellaneous:						
In Kind	30,000	30,000	2,500	27,500	30,000	
Total Revenues	$ 557,924	954,637	61,560	853,730	915,290	(39,347)
EXPENDITURES						
Current:						
Infrastructure And Environmental Services:						
Administrative	$ 92,951	140,134	11,402	125,195	136,597	3,537
Operating Expenses	349,431	641,246	47,658	559,651	607,309	33,937
In-Kind Services	30,000	30,000	2,500	27,500	30,000	
Capital Outlay	85,542	143,977		142,104	142,104	1,873
Total Expenditures	$ 557,924	955,357	61,560	854,450	916,010	39,347
Excess (Deficiency) of Revenues Over (Under) Expenditures		(720)		(720)	(720)	
Other Financing Sources (Uses):						
Sale of Capital Assets	$	720		720	720	
Total Other Financing Sources (Uses):	$	720		720	720	
Net Change in Fund Balances	$					
Fund Balances-Beginning, Restated						
Fund Balances-Ending					$	

Grant # 51922F7038

Grant Period 9/01/08 - 8/31/09

Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Actual Amounts	Total Prior Year
Original	Final	Amounts	(Negative)	As Of 9/30/08	As Of 9/30/07
120,000	120,000	10,005	(109,995)	119,012	117,212
698,165	787,972	18,346	(769,626)	689,899	635,303
67,700	106,155	24,155	(82,000)	69,825	72,749
30,000	30,000	2,500	(27,500)	30,000	30,000
915,865	1,044,127	55,006	(989,121)	908,736	855,264
146,438	156,797	11,762	145,035	136,957	133,998
528,231	646,134	40,744	605,390	600,395	641,254
30,000	30,000	2,500	27,500	30,000	30,000
211,196	211,196		211,196	142,104	50,012
915,865	1,044,127	55,006	989,121	909,456	855,264
				(720)	
				720	
				720	
				8,300	3,519
				8,300	3,519

Webb County, Texas
Governor's Division of Emergency Management
Homeland Security Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

Grant # 2006-GE-T6-0068
Grant Period: 07/01/06 - 02/28/08

	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/07	Amounts	Total
REVENUES					
Intergovernmental	$ 29,625	52,910	28,754	24,091	52,845
Total Revenues	$ 29,625	52,910	28,754	24,091	52,845
EXPENDITURES					
Current:					
General Government:					
Minor Tools And Apparatus	$ 1,350	1,350	1,350		1,350
Public Safety:					
Minor Tools And Apparatus	28,275	27,404	27,404		27,404
Capital Outlay		24,156		24,091	24,091
Total Expenditures	$ 29,625	52,910	28,754	24,091	52,845
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/07
(65)	
(65)	
65	
65	

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Webb County, Texas
U.S. Treasury Department, Bureau of Alcohol, Tobacco & Firearms
Gang Resistance Education and Training Program (G.R.E.A.T)
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with comparative Figures
for Year Ended September 30, 2007

	Grant # 2006JVFX0116 Grant Period 07/01/06 - 06/30/09				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/07
REVENUES					
Intergovernmental	$ 250,000	250,000	27,158	(222,842)	61,249
In Kind Contribution	67,273	67,273	16,907	(50,366)	6,594
Total Revenues	$ 317,273	317,273	44,065	(273,208)	67,843
EXPENDITURES					
Current;					
Public Safety:					
Personnel	$ 125,087	125,087	18,507	106,580	6,057
Fringe Benefits	46,603	46,603	6,845	39,758	2,482
Administrative Travel	34,700	34,700	347	34,353	26,567
Materials And Supplies	29,300	26,661	1,459	25,202	11,824
Uniforms		2,639		2,639	2,639
Minor Apparatus And Tools	14,310	14,310		14,310	11,680
Expenditures In Kind	67,273	67,273	16,907	50,366	6,594
Total Expenditures	$ 317,273	317,273	44,065	273,208	67,843
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Community Justice Assistance Division - Substance Abuse Felony Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant Period 9/01/07 - 8/31/08				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/07	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Payments By Program Participants	$				
Intergovernmental	70,337		70,337	70,337	
Other Revenue					
Total Revenues	$ 70,337		70,337	70,337	
EXPENDITURES					
Current:					
Corrections And Rehabilitation:					
Salaries And Fringe Benefits	$ 69,898		26,334	26,334	43,564
Travel And Furnished Transportation					
Contractual Services					
Professional Fees	439		439	439	
Supplies And Operating Expenditures					
Facilities, Utilities And Equipment					
Total Expenditures	$ 70,337		26,773	26,773	43,564
Excess (Deficiency) Of Revenue Over (Under) Expenditures			43,564	43,564	43,564
Other Financing Sources (Uses):					
Operating Transfers In	$				
Total Other Financing Sources (Uses)	$				
Net Change In Fund Balances	$		43,564	43,564	43,564
Fund Balances - Beginning					
Fund Balances - Ending				$ 43,564	

Original and Final Budgeted Amounts	Grant Period 9/01/08 - 8/31/09 Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
70,337	5,731	(64,606)	76,068	
70,337	5,731	(64,606)	76,068	
69,898	5,731	64,167	32,065	
439		439	439	
70,337	5,731	64,606	32,504	
			43,564	
			43,564	
			43,564	

Webb County, Texas
Community Justice Assistance Division - Community Corrections Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Budgeted Amounts		Grant Period 9/01/07 - 8/31/08			Variance with Final Budget Positive
	Original	Final	Cumulative Thru 9/30/07	Actual Amounts	Total	(Negative)
REVENUES						
Payments By Program Participants	$					
Intergovernmental	311,844	311,844	27,106	304,772	331,878	20,034
Other Revenue	18,000	18,000	1,681	8,069	9,750	(8,250)
Total Revenues	$ 329,844	329,844	28,787	312,841	341,628	11,784
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	$ 439,580	434,305	28,787	357,071	385,858	48,447
Travel And Furnished Transportation						
Contractual Services	2,600	2,098		50	50	2,048
Professional Fees	1,900	1,900		1,900	1,900	
Supplies And Operating Expenditures						
Facilities, Utilities And Equipment						
Total Expenditures	$ 444,080	438,303	28,787	359,021	387,808	50,495
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(114,236)	(108,459)		(46,180)	(46,180)	62,279
Other Financing Sources (Uses):						
Operating Transfers In	$ 114,236	108,459		46,180	46,180	(62,279)
Total Other Financing Sources (Uses)	$ 114,236	108,459		46,180	46,180	(62,279)
Net Change In Fund Balances	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

Original and Final Budgeted Amounts	Grant Period 9/01/08 - 8/31/09 Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
				252,116
311,844	25,480	(286,364)	330,252	337,304
18,000	798	(17,202)	8,867	50,126
329,844	26,278	(303,566)	339,119	639,546
439,580	26,278	413,302	383,349	627,455
2,600		2,600	50	1,550
1,900		1,900	1,900	2,335
				26,716
444,080	26,278	417,802	385,299	658,056
(114,236)		114,236	(46,180)	(8,406)
114,236		(114,236)	46,180	
114,236		(114,236)	46,180	
				(8,460)
				8,460

Webb County, Texas
Community Justice Assistance Division - Day Reporting Center
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant Period 9/01/07 - 8/31/08					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	Thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 175,824	175,824	10,021	165,803	175,824	
Total Revenues	$ 175,824	175,824	10,021	165,803	175,824	
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	$ 160,666	160,090	11,845	144,005	155,850	4,240
Travel And Furnished Transportation						
Contract Service For Offenders						
Professional Fees	1,158	1,158		1,158	1,158	
Supplies And Operating Expenditures	14,000	14,576	(1,824)	4,460	2,636	11,940
Facilities, Utilities And Equipment						
Total Expenditures	$ 175,824	175,824	10,021	149,623	159,644	16,180
Excess (Deficiency) Of Revenues Over (Under) Expenditures				16,180	16,180	16,180
Other Financing Sources (Uses):						
Operating Transfers In	$					
Total Other Financing Sources (Uses)	$					
Net Change In Fund Balances	$			16,180	16,180	16,180
Fund Balances - Beginning, Restated						
Fund Balances - Ending					$ 16,180	

	Grant Period 9/01/08 - 8/31/09			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
175,824	16,271	(159,553)	182,074	290,385
175,824	16,271	(159,553)	182,074	290,385
160,666	15,551	145,115	159,556	169,373
				2,389
				488
1,158		1,158	1,158	4,792
14,000	720	13,280	5,180	35,920
				82,351
175,824	16,271	159,553	165,894	295,313
			16,180	(4,928)
				1,120
				1,120
			16,180	(3,808)
				4,649
			16,180	841

Webb County, Texas
Community Justice Assistance Division - Basic Supervision Program
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Grant Period 9/01/07 - 8/31/08					
		Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
		Original	Final	Thru 9/30/07	Amounts	Total	(Negative)
REVENUES							
Payments By Program Participants	$	275,000	275,000	27,148	282,597	309,745	34,745
Probation Fees		849,743	849,743	72,310	700,815	773,125	(76,618)
Intergovernmental		559,297	559,297	2,955	556,342	559,297	
Interest		12,000	12,000	2,765	26,834	29,599	17,599
Other Revenue		4,000	99,847	5	219,431	219,436	119,589
Total Revenues	$	1,700,040	1,795,887	105,183	1,786,019	1,891,202	95,315
EXPENDITURES							
Current:							
Corrections And Rehabilitation:							
Salaries And Fringe Benefits	$	1,329,879	1,366,335	91,734	1,108,905	1,200,639	165,696
Travel And Furnished Transportation		40,800	50,800	2,064	41,306	43,370	7,430
Contract Service For Offenders		16,000	19,000	600	14,175	14,775	4,225
Professional Fees		24,600	62,645	1,045	32,482	33,527	29,118
Supplies And Operating Expenditures		138,160	150,150	8,878	117,605	126,483	23,667
Facilities, Utilities And Equipment		21,200	21,200	862	14,158	15,020	6,180
Total Expenditures	$	1,570,639	1,670,130	105,183	1,328,631	1,433,814	236,316
Excess (Deficiency) Of Revenue Over (Under) Expenditures		129,401	125,757		457,388	457,388	331,631
Other Financing Sources (Uses):							
Operating Transfers Out	$	(129,401)	(125,757)		(61,235)	(61,235)	64,522
Total Other Financing Sources (Uses)	$	(129,401)	(125,757)		(61,235)	(61,235)	64,522
Net Change In Fund Balance	$				396,153	396,153	396,153
Fund Balances - Beginning, Restated						93,020	
Fund Balances - Ending						$ 489,173	

Original and Final Budgeted Amounts	Grant Period 9/01/08 - 8/31/09 Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
275,000	27,191	(247,809)	309,788	27,148
849,743	55,048	(794,695)	755,863	674,980
559,297	46,476	(512,821)	602,818	660,055
12,000	2,139	(9,861)	28,973	19,948
4,000	1,552	(2,448)	220,983	2,992
1,700,040	132,406	(1,567,634)	1,918,425	1,385,123
1,329,879	110,686	1,219,193	1,219,591	913,627
40,800	1,397	39,403	42,703	14,264
16,000	690	15,310	14,865	9,800
24,600	1,743	22,857	34,225	51,571
138,160	16,472	121,688	134,077	69,121
21,200	1,418	19,782	15,576	11,035
1,570,639	132,406	1,438,233	1,461,037	1,069,418
129,401		(129,401)	457,388	315,705
(129,401)		129,401	(61,235)	(1,211)
(129,401)		129,401	(61,235)	(1,211)
			396,153	314,494
			93,020	(203,218)
			489,173	111,276

Webb County, Texas
Community Justice Assistance Division - Treatment Incarceration Program
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant Period 9/01/07 - 8/31/08					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	Thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 216,000	284,500	19,617	264,883	284,500	
Total Revenues	$ 216,000	284,500	19,617	264,883	284,500	
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	$ 68,180	70,333	5,210	63,083	68,293	2,040
Travel And Furnished Transportation						
Contract Service For Offenders	147,000	207,347	14,407	186,843	201,250	6,097
Professional Fees	820	2,000		2,000	2,000	
Supplies And Operating Expenditures		4,820		3,312	3,312	1,508
Total Expenditures	$ 216,000	284,500	19,617	255,238	274,855	9,645
Excess (Deficiency) Of Revenue Over (Under) Expenditures				9,645	9,645	9,645
Other Financing Sources (Uses):						
Operating Transfers In	$					
Total Other Financing Sources (Uses)	$					
Net Change In Fund Balances	$			9,645	9,645	9,645
Fund Balances - Beginning						
Fund Balances - Ending					$ 9,645	

	Grant Period 9/01/08 - 8/31/09			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/08
216,000	5,924	(210,076)	270,807	154,669
216,000	5,924	(210,076)	270,807	154,669
68,180	5,924	62,256	69,007	89,459
147,000		147,000	186,843	154,277
820		820	2,000	1,450
			3,312	8,731
216,000	5,924	210,076	261,162	253,917
			9,645	(99,248)
			9,645	(99,248)
				99,248
			9,645	

Webb County, Texas
Community Justice Assistance Division - Mentally Impaired Caseload
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant Period 9/01/07 - 8/31/08					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	Thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 51,993	51,993	5,102	46,891	51,993	
Total Revenues	$ 51,993	51,993	5,102	46,891	51,993	
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	$ 66,858	68,991	5,102	61,646	66,748	2,243
Travel & Furnished Transportation						
Professional Fees	300	300		300	300	
Supplies & Operating Expenditures						
Facilities, Utilities And Equipment						
Total Expenditures	$ 67,158	69,291	5,102	61,946	67,048	2,243
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(15,165)	(17,298)		(15,055)	(15,055)	2,243
Other Financing Sources (Uses):						
Operating Transfers In	$ 15,165	17,298		15,055	15,055	(2,243)
Total Other Financing Sources (Uses)	$ 15,165	17,298		15,055	15,055	(2,243)
Net Change In Fund Balances	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

Grant Period 9/01/08 - 8/31/09				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
51,993	5,808	(46,185)	52,699	54,594
51,993	5,808	(46,185)	52,699	54,594
66,858	5,808	61,050	67,454	54,221
				605
300		300	300	375
				1,516
67,158	5,808	61,350	67,754	56,717
(15,165)		15,165	(15,055)	(2,123)
15,165		(15,165)	15,055	90
15,165		(15,165)	15,055	90
				(2,033)
				2,033

Webb County, Texas
Texas Juvenile Probation Commission - Border Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Grant #TJPC-B-2008-240 Grant Period 9/01/07 - 8/31/08				
		Original and Final Budgeted Amounts	Cumulative thru 9/30/07	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES						
Intergovernmental	$	26,537	3,631	22,906	26,537	
Grant Matching		20,000		19,803	19,803	(197)
Total Revenues	$	46,537	3,631	42,709	46,340	(197)
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	$	41,737	3,231	38,309	41,540	197
Total Expenditures		4,800	400	4,400	4,800	
	$	46,537	3,631	42,709	46,340	197
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

	Grant #TJPC-B-2009-240 Grant Period 9/01/08 - 8/31/09			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
26,536	3,804	(22,732)	26,710	26,406
20,000		(20,000)	19,803	21,306
46,536	3,804	(42,732)	46,513	47,712
46,536	3,804	42,732	42,113	44,585
			4,400	3,127
46,536	3,804	42,732	46,513	47,712

Webb County, Texas
Texas Juvenile Probation Commission - Community Corrections
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #TJPC-Y-2008-240 Grant Period 9/01/07 - 8/31/08					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 543,639	543,639	21,139	515,361	536,500	(7,139)
Total Revenues	$ 543,639	543,639	21,139	515,361	536,500	(7,139)
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	$ 312,516	383,427	18,324	365,103	383,427	
Travel						
Operating Expenses		21,705	175	21,526	21,701	4
Non-residential Services	7,500	10,511		10,510	10,510	1
Residentital Services	15,142	127,996	2,640	118,222	120,862	7,134
Total Expenditures	$ 335,158	543,639	21,139	515,361	536,500	7,139
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

	Grant #TJPC-Y-2009-240 Grant Period 9/01/08 - 8/31/09			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
543,639	19,761	(523,878)	535,122	334,021
543,639	19,761	(523,878)	535,122	334,021
345,334	18,128	327,206	383,231	287,736
				4,680
43,505	1,233	42,272	22,759	12,928
54,800		54,800	10,510	13,200
100,000	400	99,600	118,622	15,477
543,639	19,761	523,878	535,122	334,021

Webb County, Texas
Texas Juvenile Probation Commission - Progressive Sanctions ISJPO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #TJPC-O-2008-240 Grant Period 9/01/07 - 8/31/08				
	Original and Final Budgeted Amounts	Cumulative thru 9/30/07	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 27,240	3,450	23,790	27,240	
Grant Matching	17,500		17,231	17,231	(269)
Total Revenues	$ 44,740	3,450	41,021	44,471	(269)
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	$ 44,740	3,450	41,021	44,471	269
Total Expenditures	$ 44,740	3,450	41,021	44,471	269
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Grant #TJPC-O-2009-240 Grant Period 9/01/08 - 8/31/09				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
27,240	3,653	(23,587)	27,443	27,011
17,500		(17,500)	17,231	20,287
44,740	3,653	(41,087)	44,674	47,298
44,740	3,653	41,087	44,674	47,298
44,740	3,653	41,087	44,674	47,298

Webb County, Texas
Texas Juvenile Probation Commission - Salary Adjustment Juvenile Officers
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Grant #TJPC-Z-2008-240 Grant Period 9/01/07 - 8/31/08			
	Original and Final Budgeted Amounts	Cumulative thru 9/30/07	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 111,150	6,093	98,980	105,073	(6,077)
Total Revenues	$ 111,150	6,093	98,980	105,073	(6,077)
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	$ 111,150	6,093	98,980	105,073	6,077
Total Expenditures	$ 111,150	6,093	98,980	105,073	6,077
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

	Grant #TJPC-Z-2009-240 Grant Period 9/01/08 - 8/31/09			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 09/30/07
111,150	7,165	(103,985)	106,145	106,579
111,150	7,165	(103,985)	106,145	106,579
111,150	7,165	103,985	106,145	106,579
111,150	7,165	103,985	106,145	106,579

Webb County, Texas
Texas Juvenile Probation Commission - State Aid
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #TJPC-A-2008-240 Grant Period 9/01/07 - 8/31/08					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 190,356	190,356	9,721	179,767	189,488	(868)
Total Revenues	$ 190,356	190,356	9,721	179,767	189,488	(868)
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	$ 151,656	130,472	5,782	124,690	130,472	
Travel	25,500	25,806	1,739	24,067	25,806	
Operating Expenses		11,069		10,895	10,895	174
Non-residential Services	13,200	18,755	2,200	16,555	18,755	
Residential Services		4,254		3,560	3,560	694
Total Expenditures	$ 190,356	190,356	9,721	179,767	189,488	868
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
	Grant #TJPC-A-2009-240 Grant Period 9/01/08 - 8/31/09			
190,356	9,923	(180,433)	189,690	190,595
190,356	9,923	(180,433)	189,690	190,595
151,117	6,950	144,167	131,640	85,504
17,439	2,973	14,466	27,040	25,497
			10,895	2,387
21,800		21,800	16,555	15,200
			3,560	62,007
190,356	9,923	180,433	189,690	190,595

Webb County, Texas
Texas Juvenile Probation Commission - Progressive Sanctions JPO
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #TJPC-F-2008-240 Grant Period 9/01/07 - 8/31/08				
	Original and Final Budgeted Amounts	Cumulative thru 9/30/07	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 232,566	33,046	199,520	232,566	
Grant Matching	200,000		196,134	196,134	(3,866)
Total Revenues	$ 432,566	33,046	395,654	428,700	(3,866)
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	$ 432,566	33,046	395,654	428,700	3,866
Total Expenditures	$ 432,566	33,046	395,654	428,700	3,866
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Grant #TJPC-F-2009-240 Grant Period 9/01/08 - 8/31/09				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
232,566	35,231	(197,335)	234,751	236,150
200,000		(200,000)	196,134	198,090
432,566	35,231	(397,335)	430,885	434,240
432,566	35,231	397,335	430,885	431,691
432,566	35,231	397,335	430,885	431,691
				2,549
				(2,549)

Webb County, Texas
Texas Juvenile Probation Commission - Progressive Sanctions Level 1-2-3
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures for Year Ended September 30, 2007

	Project #TJPC-G-2008-240 Grant Period 9/01/07 - 8/31/08					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 46,339	46,339		44,321	44,321	(2,018)
Total Revenues	$ 46,339	46,339		44,321	44,321	(2,018)
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	$ 46,339					
Non-residential		46,339		44,321	44,321	2,018
Total Expenditures	$ 46,339	46,339		44,321	44,321	2,018
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
	Project #TJPC-G-2009-240 Grant Period 9/01/08 - 8/31/09			
46,339	5,959	(40,380)	50,280	36,851
46,339	5,959	(40,380)	50,280	36,851
35,342	2,667	32,675	2,667	21,867
10,997	3,292	7,705	47,613	14,984
46,339		40,380	50,280	36,851

Webb County, Texas
U. S. Department Of Justice
Justice Benefits, Inc.
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #TJPC-E-08-240 Grant Period 9/01/07 - 8/31/08					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$			259,243	259,243	259,243
Interest Income			3,544	26,050	29,594	29,594
Total Revenues	$		3,544	285,293	288,837	288,837
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	$ 319,057	295,157	17,899	229,289	247,188	47,969
Travel	5,000	10,000	176	8,826	9,002	998
Operating Expenses						
Professional Services		38,886		38,886	38,886	
Residential Services		18,900		18,900	18,900	
Total Expenditures	$ 324,057	362,943	18,075	295,901	313,976	48,967
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$ (324,057)	(362,943)	(14,531)	(10,608)	(25,139)	239,870
Fund Balances - Beginning					832,739	
Fund Balances - Ending					$ 807,600	

Original and Final Budgeted Amounts	Grant #TJPC-E-09-240 Grant Period 9/01/08 - 8/31/09 Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
			259,243	275,963
				11,693
	1,645	1,645	27,695	43,668
	1,645	1,645	286,938	331,324
308,971	26,956	282,015	256,245	203,084
12,000	722	11,278	9,548	24,676
				31,711
			38,886	41,394
			18,900	
320,971	27,678	293,293	323,579	300,865
(320,971)	(26,033)	294,938	(36,641)	30,459
			818,208	787,749
			781,567	818,208

Webb County, Texas
Texas Juvenile Probation Commission
Intensive Community -Based Program (ICBP)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #TJPC-X-08-240 Grant Period 9/01/07 - 8/31/08		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	$ 191,075	150,674	(40,401)
Total Revenues	$ 191,075	150,674	(40,401)
EXPENDITURES			
Current:			
Justice System:			
Salaries And Fringe Benefits	$ 181,638	142,143	39,495
Travel	2,840	2,338	502
Non-Residential Services	6,597	6,193	404
Total Expenditures	$ 191,075	150,674	40,401
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$		
Fund Balances - Beginning			
Fund Balances - Ending		$	

	Grant #TJPC-X-09-240 Grant Period 9/01/08 - 8/31/09			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
191,075	14,508	(176,567)	165,182	
191,075	14,508	(176,567)	165,182	
176,779	14,508	162,271	156,651	
			2,338	
14,296		14,296	6,193	
191,075	14,508	176,567	165,182	

Webb County, Texas
Texas Juvenile Probation Commission - Diversionary Placement
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #TJPC-H-2008-240 Grant Period 9/01/07 - 8/31/08				
	Original and Final Budgeted Amounts	Cumulative thru 9/30/07	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 341,967		149,668	149,668	(192,299)
Total Revenues	$ 341,967		149,668	149,668	(192,299)
EXPENDITURES					
Current:					
Justice System:					
Residential Services	$ 341,967		149,668	149,668	192,299
Total Expenditures	$ 341,967		149,668	149,668	192,299
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

	Grant #TJPC-H-2009-240 Grant Period 9/01/08 - 8/31/09			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 09/30/07
443,292		(443,292)	149,668	
443,292		(443,292)	149,668	
443,292		443,292	149,668	
443,292		443,292	149,668	

Webb County, Texas
Texas Juvenile Probation Commission - Juvenile Justice Alternative Education Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #TJPC-P-2008-240 Grant Period 9/01/07 - 8/31/08					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 322,584	474,948	43,529	431,419	474,948	
Charges And Fees	645,166	492,802	64,701	422,971	487,672	(5,130)
Other Revenue						
Interest			2,907	17,301	20,208	20,208
Total Revenues	$ 967,750	967,750	111,137	871,691	982,828	15,078
EXPENDITURES						
Current:						
Justice System:						
Salaries And Fringe Benefits	$ 1,196,945	1,033,183	81,677	803,648	885,325	147,858
Operating Expenses	157,600	321,362	10,042	276,759	286,801	34,561
Total Expenditures	$ 1,354,545	1,354,545	91,719	1,080,407	1,172,126	182,418
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(386,795)	(386,795)	19,418	(208,716)	(189,298)	(84,031)
Other Financing Sources (Uses):						
Operating Transfer Out	$					
Total Other Financing Sources (Uses)	$					
Net Change In Fund Balances	$ (386,795)	(386,795)	19,418	(208,716)	(189,298)	(84,031)
Fund Balances - beginning, Restated					577,566	
Fund Balances - ending					$ 388,268	

Grant #TJPC-P-2009-240 Grant Period 9/01/08 - 8/31/09				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 09/30/07
510,828	88,638	(422,190)	520,057	310,386
555,672	35,155	(520,517)	458,126	362,474
				1,214,775
	792	792	18,093	22,825
1,066,500	124,585	(941,915)	996,276	1,910,460
914,830	70,829	844,001	874,477	624,655
263,300	25,149	238,151	301,908	165,421
1,178,130	95,978	1,082,152	1,176,385	790,076
(111,630)	28,607	140,237	(180,109)	1,120,384
				(750,000)
				(750,000)
(111,630)	28,607	140,237	(180,109)	370,384
			596,985	223,861
			416,876	594,245

Webb County, Texas
Criminal Justice Division - City Of Laredo Auto Theft Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant # SAT-T101-10057-08 Grant Period 9/01/07 - 8/31/08					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	As Of 9/30/07	Amount	Total	(Negative)
REVENUES						
Intergovernmental	$ 33,559	33,559	2,749	30,810	33,559	
Grant Matching	35,000	35,000	3,202	31,798	35,000	
Total Revenues	$ 68,559	68,559	5,951	62,608	68,559	
EXPENDITURES						
Current:						
Public Safety:						
Salaries	$ 49,665	59,414	4,467	54,430	58,897	517
Fringe Benefits	18,894	19,469	1,484	17,788	19,272	197
Total Expenditures	$ 68,559	78,883	5,951	72,218	78,169	714
Excess (Deficiency) Of Revenues Over (Under) Expenditures		(10,324)		(9,610)	(9,610)	(714)
Other Financing Sources (Uses):						
Operating Transfers In	$	10,324		9,610	9,610	
Total Other Financing Sources (Uses)	$	10,324		9,610	9,610	
Net Change in Fund Balances	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

	Grant # SAT-T101-10057-09 Grant Period 9/01/08 - 8/31/09			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
36,803	2,820	(33,983)	33,630	39,234
48,459	4,038	(44,421)	35,836	37,593
85,262	6,858	(78,404)	69,466	76,827
66,540	5,208	61,332	59,638	58,075
18,722	1,650	17,072	19,438	18,752
85,262	6,858	78,404	79,076	76,827
			(9,610)	
			9,610	
			9,610	

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Webb County, Texas
Texas Parks & Wildlife
Community Outdoor Outreach Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Grant #52-000439 Grant Period 4/15/08 - 6/30/09			
		Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/07
REVENUES					
Intergovernmental	$	25,000	5,234	(19,766)	29,560
In-Kind Contribution		10,000	456	(9,544)	5,491
Total Revenues	$	35,000	5,690	(29,310)	35,051
EXPENDITURES					
Current:					
Community And Economic Development:					
Children's Field Trips	$	25,000	5,234	19,766	29,560
In-Kind Expenditures		10,000	456	9,544	5,491
Total Expenditures	$	35,000	5,690	29,310	35,051
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Texas Department of Wildlife
Outdoor Youth Posse CO-OP
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Project #52-000390 Grant Period 4/15/06 - 7/15/07 Ext 7/15/08			
		Original and Final Budgeted Amounts	Cumulative Thru 9/30/07	Actual Amount	Total
REVENUES					
Intergovernmental	$	30,000	26,580	3,380	29,960
In-Kind Contribution		10,000		9,992	9,992
Total Revenues	$	40,000	26,580	13,372	39,952
EXPENDITURES					
Current:					
Community And Economic Development:					
Children's Field Trips	$	30,000	26,580	3,380	29,960
In-Kind Expenditures		10,000		9,992	9,992
Total Expenditures	$	40,000	26,580	13,372	39,952
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/07
(40)	26,580
(8)	
(48)	26,580
40	26,580
8	
48	26,580

Webb County, Texas
State Comptroller
Senate Bill 55 Statewide Tobacco Education and Prevention
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures for Year Ended September 30, 2007

		Grant # Step - SB 55 75th Legislature Grant Period 09/01/07 - 08/31/2008			
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/07	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 5,612		4,730	4,730	(882)
Total Revenues	$ 5,612		4,730	4,730	(882)
EXPENDITURES					
Current:					
Public Safety:					
Overtime	$ 3,302		3,302	3,302	
Training And Education	1,459		815	815	644
Sting Operations	851		613	613	238
Total Expenditures	$ 5,612		4,730	4,730	882
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Grant # Step - SB 55 75th Legislature
Grant Period 09/01/08 - 08/31/09

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
8,500	444	(8,056)	5,174	6,831
8,500	444	(8,056)	5,174	6,831
6,500	444	6,056	3,746	4,289
2,000		2,000	815	1,624
			613	918
8,500	444	8,056	5,174	6,831

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Webb County, Texas
Governor's Division of Emergency Management
Texas Task Force on Indigent Defense
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Fugures
for Year Ended September 30, 2007

	FY08 Equalization Disbursement			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget-Positive (Negative)	Total Prior Year As Of 9/30/07
REVENUES				
Intergovernmental	$ 230,883	230,883		
Total Revenues	$ 230,883	230,883		
EXPENDITURES				
Current:				
Justice System				
Computarization Costs	$ 230,883	56,955	173,928	
Total Expenditures	$ 230,883	56,955	173,928	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$	173,928		
Fund Balance Beginning Of Year				
Fund Balance End Of Year		$ 173,928		

Webb County, Texas
The Office of the Attorney General - Contract #07-CO134
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant #07-CO134 2008			
	Original And Final Budgeted Amounts	Cumulative Thru 9/30/07	Actual Amounts	Total
REVENUES				
Intergovernmental	$ 133,611	147,026	537	147,563
Total Revenues	$ 133,611	147,026	537	147,563
EXPENDITURES				
Current:				
Justice System:				
Salaries/Fringe Benefits	$ 127,820	94,726		94,726
Materials And Supplies	3,791	3,791		3,791
Repairs, Maintenance & Equipment	2,000	2,000		2,000
Total Expenditures	$ 133,611	100,517		100,517
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$	46,509	537	47,046
Fund Balances - Beginning			65,819	
Fund Balances - Ending			$ 66,356	

Variance With Final Budget Positive (Negative)	Total Prior Year As of 9/30/07
13,952	687
13,952	687
33,094	
33,094	
47,046	687
	65,132
	65,819

Webb County, Texas
Office of the Attorney General - Other Victim Assistance Grant
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Webb County Sheriff's OVAG #08-02512 Grant Period 9/01/07 - 8/31/08					
	Budgeted Amounts		Cumulative	Actual		Variance with Final Budget Positive
	Original	Final	Thru 9/30/07	Amounts	Total	(Negative)
REVENUES						
Intergovernmental	$ 48,880	48,880	4,829	38,322	43,151	(5,729)
Total Revenues	$ 48,880	48,880	4,829	38,322	43,151	(5,729)
EXPENDITURES						
Current:						
Justice System:						
Salary and Fringe Benefits	$ 44,234	39,746	4,829	32,853	37,682	2,064
Travel	1,903	1,903		1,210	1,210	693
Equipment	1,500	1,500		700	700	800
Supplies	673	5,161		3,337	3,337	1,824
Other Direct Operating Expenses	570	570		222	222	348
Total Expenditures	$ 48,880	48,880	4,829	38,322	43,151	5,729
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$					
Fund Balances - Beginning						
Fund Balances - Ending					$	

	Webb County Sheriff's OVAG #08-02512 Grant Period 9/01/08 - 8/31/09			
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
49,460	3,243	(46,217)	41,565	41,996
49,460	3,243	(46,217)	41,565	41,996
42,339	3,141	39,198	35,994	41,996
1,400		1,400	1,210	
			700	
2,516		2,516	3,337	
3,205	102	3,103	324	
49,460	3,243	46,217	41,565	41,996

Webb County, Texas
Attorney General Of Texas
Other Victim Assistance Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Grant # 0802520 Grant Period 09/01/07 - 08/31/08				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/07	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	$ 50,000	3,802	43,021	46,823	(3,177)
Total Revenues	$ 50,000	3,802	43,021	46,823	(3,177)
EXPENDITURES					
Current:					
Justice System:					
Personnel	$ 35,444	3,208	31,790	34,998	446
Fringe Benefits	13,100	594	10,122	10,716	2,384
Travel	1,456		1,109	1,109	347
Total Expenditures	$ 50,000	3,802	43,021	46,823	3,177
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Grant # 0802520 Grant Period 09/01/08 - 09/31/09				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
49,272	5,491	(43,781)	48,512	35,443
49,272	5,491	(43,781)	48,512	35,443
35,454	4,347	31,107	36,137	26,442
13,090	1,144	11,946	11,266	9,001
728		728	1,109	
49,272	5,491	43,781	48,512	35,443

Webb County, Texas
Office of the Attorney General
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Texas VINE #08-01076 09/01/07-08/31/08				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/07	Actual Amounts	Total	Variance with Final Budget-Positive (Negative)
REVENUES					
Intergovernmental	$ 30,108	2,509	27,599	30,108	
Total Revenues	$ 30,108	2,509	27,599	30,108	
EXPENDITURES					
Current:					
Public Safety:					
Equipment Maintenance	$ 30,108	2,509	27,599	30,108	
Total Expenditures	$ 30,108	2,509	27,599	30,108	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances-Beginning					
Fund Balances-Ending				$	

Texas VINE #0908814 09/01/08-08/31/09				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As Of 9/30/08	Total Prior Year As Of 9/30/07
30,108	2,509	(27,599)	30,108	2,509
30,108	2,509	(27,599)	30,108	2,509
30,108	2,509	27,599	30,108	2,509
30,108	2,509	27,599	30,108	2,509

Webb County, Texas
Governor's Division of Emergency Management
Border Security Enhancement Operations Project-Operation Border Star
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

Grant # BSOC-OP-BS-005
Grant Period: 09/12/07 - 12/02/07

	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/07	Amounts	Total
REVENUES					
Intergovernmental	$ 427,216	427,216	31,724	253,349	285,073
Cash Match from Webb County		32,872		32,872	32,872
Total Revenues	$ 427,216	460,088	31,724	286,221	317,945
EXPENDITURES					
Current:					
Public Safety					
Overtime	$ 427,216	425,459	31,724	251,592	283,316
Mileage		34,629		34,629	34,629
Total Expenditures	$ 427,216	460,088	31,724	286,221	317,945
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending				$	

Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/07
(142,143)	31,724
(142,143)	31,724
142,143	31,724
142,143	31,724

Webb County, Texas
Governor's Division of Emergency Management
Office of the Governor
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2008 with comparative Figures
for Year Ended September 30, 2007

Grant # LBSP-08-Webb
Grant Period: 02/01/08 - 08/15/09

	Budgeted Amounts		Actual	Variance with Final Budget-	Total
	Original	Final	Amounts	Positive (Negative)	Prior Year As Of 9/30/07
REVENUES					
Intergovernmental	$ 150,000	916,593	683,266	(233,327)	
Total Revenues	$ 150,000	916,593	683,266	(233,327)	
EXPENDITURES					
Current:					
Public Safety					
Overtime/Fringe Benefits	$ 150,000	821,117	673,914	147,203	
Travel		3,819		3,819	
Operating Expenditures		91,657	9,352	82,305	
Total Expenditures	$ 150,000	916,593	683,266	233,327	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Criminal Justice Division - Operation Linebacker
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Contract# 8260(07) State Grant Grant Period 05/01/07 - 04/30/08				
	Budgeted Amounts		Actual	Variance with Final Budget Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/07
REVENUES					
Intergovernmental	$ 518,235	518,235	5,112	(513,123)	479,488
Total Revenues	$ 518,235	518,235	5,112	(513,123)	479,488
EXPENDITURES					
Current:					
Public Safety:					
Overtime	$ 50,719	50,719		50,719	47,933
Temporary Part Timer	15,514	15,514	4,080	11,434	7,352
Fringe Benefits	44,077	44,077	1,032	43,045	17,408
Minor Tools And Apparatus	353,027	373,831		373,831	372,701
Capital Outlay	54,898	34,094		34,094	34,094
Total Expenditures	$ 518,235	518,235	5,112	513,123	479,488
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

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Webb County, Texas
Webb County Crime Victims Community Outreach Services Program
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2008 with comparative Figures
for Year Ended September 30, 2007

Grant # WF-07-V30-19441-01
Grant Period: 09/01/07 - 08/31/08

	Budgeted Amounts		Actual	Variance with Final Budget- Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/07
REVENUES					
Intergovernmental	$ 7,966	7,966	7,854	(112)	
Grant Matching	4,476	6,237	6,237		
Total Revenues	$ 12,442	14,203	14,091	(112)	
EXPENDITURES					
Current:					
Public Safety					
Travel	$ 2,678	2,678	2,678		
Supplies	1,140	1,784	1,707	77	
Minor Tools and Apparatus	4,148	3,504	3,469	35	
In-Kind Expenditures	4,476	6,237	6,237		
Total Expenditures	$ 12,442	14,203	14,091	112	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
USDA Rural Development - Housing Preservation Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

		Grant Period 10/02/06 - 3/31/09		
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/07	Actual Amounts	Total
REVENUES				
Intergovernmental	$ 137,213		89,048	89,048
Revenue In Kind	9,360			
Total Revenues	$ 146,573		89,048	89,048
EXPENDITURES				
Current:				
Community And Economic Development:				
Housing Rehabilitation	$ 131,725		83,946	83,946
Administration	5,488		5,102	5,102
Expenditures In Kind	9,360			
Total Expenditures	$ 146,573		89,048	89,048
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending			$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/07
(48,165)	
(9,360)	
(57,525)	
47,779	
386	
9,360	
57,525	

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WEBB COUTNY FUNDS

NON MAJOR FUNDS

INTEREST INCOME, SERIES 2000

Funds are being generated through interest income from Certificates of Obligation Series 2000.

CAPITAL OUTLAY, SERIES 2000

This fund is used to account for the fleet, capital improvements, major equipment to the General Fund and Road & Bridge Fund departments.

LAW ENFORCEMENT, SERIES 2000

This fund accounts for the acquisition and renovation of the Law Enforcement Administrator Building.

INTEREST INCOME, SERIES 2001

Funds are being generated through interest income from Certificates of Obligation, Series 2001.

LIBRARY CONSTRUCTION FUND

This project was established for the construction of El Cenizo Public Library Building.

COUNTY MORGUE, SERIES 2001

This fund will provide for the acquisition of land and construction of a new Webb County morgue.

VILLA ANTIGUA CULTURAL CENTER, SERIES 2001

This fund will be used to preserve and enhance Laredo Webb County's historical heritage and promote tourism and downtown development through the creation of a Cultural Center.

PARK DEVELOPMENT, SERIES 2001

This fund is to initiate the development, expansion, and / or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

WEBB COUNTY FUNDS - continued

CONSTRUCTION IN PROGRESS, SERIES 2001

With the phenomenal growth of Webb County, especially in the southern part where the growth has more than doubled, it is essential to add, rehabilitate, or construct new Justice of the Peace and other related Law Enforcement Office space to keep up with the growing demand.

CAPITAL OUTLAY, SERIES 2001

This fund is to purchase vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor but still ranks among the highest in America.

INTEREST INCOME, SERIES 2002

Funds are being generated through interest income from Certificates of Obligation, Series 2002.

JUVENILE YOUTH VILLAGE, SERIES 2002 & SERIES 2008 A

This fund is for the purchase of land acquisition and the construction of a juvenile facility to be used for detention and probation purposes and benefit of the troubled youth of our community.

The County acquired Series 2008 A for additional costs of construction and equipping the Juvenile Youth Village Justice Center.

MANAGEMENT RECORDS STORAGE WAREHOUSE, SERIES 2002

This fund is to increase the current storage capacity by approximately 10,000 square feet and for the installation of a heating and cooling system to the assisting warehouse. This will allow Webb County to meet all require state mandates for storage and disposal of records.

JUSTICE CENTER FIRE PROTECTION MOISTURE CONTROL, SERIES 2002

This fund is to install a new fire protection system, as well as the installation of moisture censoring devices with the capability of operating water valves and sending emergency calls to designated individuals.

CAPITAL OUTLAY, SERIES 2002

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 2,100 square feet and is partially funded by a grant from the Office of Rural Community Affairs (ORCA).

WEBB COUNTY FUNDS – continued

CUATRO VIENTOS ROAD LOOP/B5, SERIES 2002

The funds for this project will be used for additional environmental and design work. This project will extend the existing Inner Loop from Hwy 359 Mangana Hein Road to the propose Hwy 83 in South Laredo and to the proposed International Bridge No. 5. This will allow the vast amount of traffic from the South to circumvent the interior of the City of Laredo, decreasing traffic congestion.

PARK DEVELOPMENT, SERIES 2002

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

CAPTIAL OUTLAY, SERIES 2002

This fund is for the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. Capital outlay funds will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country.

INTEREST INCOME, SERIES 2003

Funds are being generated through interest income from Certificates of Obligation, Series 2003.

PARK DEVELOPMENT, SERIES 2003

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

TEXMEX PURCHASE, SERIES 2003 & SERIES 2008 A

The County has contracted to purchase the land and building (17,630st) located at 1200 Washington Street in Laredo, Texas. The property is referred to as the Tex-Mex Building because the seller is the Texas-Mexican Railway Company. The County plans to use the office space to house County departments and also contemplates building a Multi-Level Parking Facility to meet growing parking demands.

The County acquired Series 2008 A for engineering and architectural studies to repair or construct a new building on County property known as the "Tex-Mex" Building at 1202 Washington Street.

WEBB COUTNY FUNDS - continued

CAPITAL OUTLAY, SERIES 2003

Growth and the need for additional services require the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in Country.

ROAD AND BRIDGE IMPROVEMENTS, SERIES 2003

Funds will be accounted for paving, reconstruction and or resurfacing two Webb County roads: Espejo-Molina Road and Del Mar Boulevard; and construction and installation of 6 inch flexible base and a chemical that will provide dust control on eight county roads: Mangana Hein Road, Jennings Road, Thiesel Road, Wormser Road, Eagle Pass Road, J.C. Perez Road, El Pico Road, and Lincoln-Nicholson Road.

RAIN ENHANCEMENT PROGRAM, SERIES 2003

The program consists of constructing "ionization towers" and monitoring stations at strategically located areas that will cause the moisture molecules in the atmosphere to attract to each other, thereby causing rain.

R.O.W. ACQUISITION, SERIES 2003

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to the "Colonias". In order to proceed with the projects to provide water and wastewater, the county must acquire the adequate Right-of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of county roads.

CASA BLANCA GOLF COURSE IMPROVEMENTS, SERIES 2003

The funds will be used for upgrades and improvements to the sprinkler system, fairways, greens, and cart paths.

SHILOH COMMUNITY CENTER, SERIES 2003

This building will be used for the development of recreational facilities through interlocal agreements with Laredo Independent School District, United Independent School District and the City of Laredo.

JUSTICE CENTER IMPROVEMENTS

This fund will be used for the Justice Center 5th Floor Remodeling Project to create additional space for the District Attorney's Office.

WEBB COUTNY FUNDS - continued

INTEREST INCOME, SERIES 2006

Funds are being generated through interest income from Certificates of Obligation, Series 2006.

R.O.W. ACQUISTION IN COLONIAS, SERIES 2006

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to "colonias". The County has been successful in receiving approximately $50,000,000 in grants for that specific purpose. In order to proceed with the projects to provide water and wastewater, the County must acquire the adequate Right-Of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of County roads. The County will also use the funds for drainage studies.

FIRE PROTECTION EQUIPMENT, SERIES 2006

The proposed two tanker trucks will be used to fight brush fires in Webb County outside the City of Laredo's city limits. The equipment will be under the control of the City of Laredo's Fire Department to combat fires in Webb County as stipulated in the Interlocal Agreement between the city and the county.

INTERNATIONAL RAILROAD BRIDGE, SERIES 2006

Webb County is in the process of preparing the Preliminary Engineering and the Environmental Study for an International Railroad Bridge in the Laredo Colombia area that will meet State and Federal "Rules and Regulations". This is the "first formal step" of the International Bridge Application.

INTERNATIONAL BRIDGE, SERIES 2006

Webb County has completed and submitted the Preliminary Engineering and the Environmental Study to the Texas Department of Transportation (TXDOT) as per their "Rules and Regulations" and has received approval of its application. The County has also submitted the Presidential Permit Application to the Federal Government for their approval. Funds are being used for obtaining the approval of the Presidential Permit from the Federal Government.

WEBB COUTNY FUNDS – continued

CUATRO VIENTOS ROAD, SERIES 2006

Webb County and the City of Laredo have jointly invested $1,500,000 to complete the environmental and the preliminary engineering for the Cuatro Vientos Road. Funds are being used for the legal work involved in acquiring the right-of-way and the relocation of utilities.

CASA BLANCA DAM, SERIES 2006

The Webb County Casa Blanca Lake dam requires engineering design and repairs mandated by the Texas Commission of Environmental Quality. The dam provides recreation facilities for Webb County residents, as well as storage for 20,000 acre-foot of water which serves as an emergency supply for Webb County. The park is leased to the State of Texas Parks and Wildlife Department.

SECONDARY WATER SOURCE AQUIFER, SERIES 2006

In conjunction with the Texas Water Development Board's Region "M" Water Plan. Webb County has taken the initiative to explore the secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer. This will augment our future water supply, since currently the Rio Grande River is our only source of water.

COUNTY MORGUE, SERIES 2006

These funds will be used to complement the funding from Bond Series 2001 for the construction of a county morgue. The morgue will have 4,000 square feet, four offices and two freezers (each having a capacity for six bodies).

VETERANS COALITION, SERIES 2006

Webb County plans to purchase the land and building owned by a group known as the Veterans Coalition to convert it into a Veterans Museum. The museum will serve to recognize Veterans and the purchase is consistent with the County's objective to preserve historical buildings. The County Veterans Service Officer will be housed in the museum.

COURTHOUSE ANNEX, SERIES 2006

This project is for the initial Architectural, Engineering and Environmental studies required for the reconstruction and preservation of a historical building owned by Webb County.

WEBB COUTNY FUNDS – continued

CAPITAL OUTLAY, SERIES 2006

Growth and the need for additional services require the purchase of vehicles as well as computers and related accessories for all County Departments. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in Country.

PARK DEVELOPMENT, SERIES 2006

This fund is to initiate the development of facilities including county parks, community centers plus land acquisition and the construction and or rehabilitation of parks, community centers and other buildings in Webb County, either constructed independently or through interlocal agreements with other public and or private entities.

COMMUNICATION TOWER, SERIES 2006

Webb County plans to improve its ability to react and respond to emergency situations by purchasing communication equipment that will be compatible with the State Emergency Plan.

VILLA ANTIGUA PHASE III, SERIES 2006

The purpose of the project is to preserve the historic buildings on Zaragosa Street and promote cultural activities. The expansion of the historic district next to San Agustin Plaza will provide an added destination for historic and cultural tourists. The proposed Villa Antigua Border Heritage Museum Center combined with other historic venues in downtown Laredo and Nuevo Laredo is designed to provide a historical experience to our tourists.

ROAD AND BRIDGE CAPITAL OUTLAY, SERIES 2006

Growth and the need for additional services require the purchase of vehicles and heavy equipment. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country and to pave approximately fifteen (15) miles of county roads per year.

BUILDING MAINTENANCE AND CONSTRUCTION FUND 2007 / 2008

Commissioners Court planned and approved a one time transfer from the General Fund to a Capital Project fund for the purpose of funding County projects: Mold Remediation County Courthouse, Juvenile Youth Village, Texas Parks & Wildlife Building, Tax Assessor Office renovation, El Cenizo Water Tank Removal and Capital Outlay.

WEBB COUTNY FUNDS – continued

GIRL SCOUTS CENTER

The purpose of this project is to construct a new facility for the Girl Scouts.

PURCHASE LAND & BUILDING, SERIES 2008 A

To purchase land acquisition and/or property for an administration annex in the downtown area.

QUAD CITY BUILDING IMPROVEMENTS, SERIES 2008 A

Funds will be used for expansion, repair, and renovation of the County buildings in the Quad City area, being the Justice of the Peace/Constable Office located off Highway 359 in Bruni, Texas and the Community Center located on Farm to Market Road 649 in Mirando, Texas.

CAPITAL OUTLAY, SERIES 2008 A

This fund will be used to purchase computers, copiers, fax machines, furniture, vehicles, heavy equipment, and other equipment for the County courts, Sheriff's Department, and other various County departments.

INTEREST INCOME, SERIES 2008 A

Funds are being generated through interest income from Certificates of Obligation, Series 2008 A.

JJAEP CONSTRUCTION FUND

These funds will be used to construct the Juvenile Justice Alternative Education Program building.

FEDERAL GRANTS

U.S. Department of Housing and Urban Development

OFFICE OF RURAL COMMUNITY AFFAIRS-CONTRACT 724195

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time water and sanitary sewer service to households in the Felix Vela Tract Colonia.

U.S. Department of Housing and Urban Development

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 721175

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time public water and sewer service to low to moderate income households in the colonias Old Milwaukee and Tanquecitos I.

Federal Emergency Management Agency

HAZARD MITIGATION GRANT- Disaster 1709

Revenues are from the Department of Homeland Security. Funds are to be used to implement measures that will permanently reduce or eliminate future damages and losses from natural hazards through safer building practices and improving existing structures and supporting infrastructure.

Texas Water Development Board

RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP SEWER GRANT GO11900

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

STATE GRANTS

Texas Department of Transportation

EL CENIZO BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in the City of El Cenizo.

BRUNI, MIRANDO, & LOS CORRALITOS BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in the cities of Bruni, Mirando, and Los Corralitos.

STATE GRANTS - continued

Texas Department of Transportation

TANQUECITOS I & II BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in colonia Tanquecitos.

D-5 ACRES BORDER COLONIA ACCESS PROGRAM

Revenues are provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repairing, or repairing of paved and unpaved roads.

PENITAS WEST PAVING & STORM DRAINAGE IMPROVEMENT COLONIA ACESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide paving and storm drainage improvements in the Colonia of Penitas.

SAN CARLOS #1 & #2 BORDER COLONIA ACCESS PROGRAM

Revenues are provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repairing, or repairing of paved and unpaved roads.

OLD MILWAUKEE EAST AND WEST BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads.

RANCHITOS 359 PAVING & DRAINAGE IMPORVEMENT COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide paving and storm drainage improvements in the Ranchitos 359 East area.

LOS ALTOS BORDER COLONIA ACCESS PROGRAM

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads.

STATE GRANTS - continued

Texas Water Development Board

RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP WATER GRANT GO11800/GO17100

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Interest Income, Series 2000	Capital Outlay, Series 2000	Law Enforcement, Series 2000	Interest Income, Series 2001
ASSETS				
Cash and investments	$ 61,803	$ -	$ 1,465	$ 93,522
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	61,803	-	1,465	93,522
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	-	-	-
Fund balances:				
Reserved for:				
Capital projects	57,112	547	4,843	78,656
Unreserved	4,691	(547)	(3,378)	14,866
Total fund balances	61,803	-	1,465	93,522
Total liabilities and fund balances	$ 61,803	$ -	$ 1,465	$ 93,522

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Library Construction Fund	County Morgue, Series 2001	Villa Antigua Cultural Center, Series 2001	Park Development, Series 2001
ASSETS				
Cash and investments	$ -	$ 32,011	$ 8,600	$ 5,784
Due from other funds	150,000	-	-	-
Receivable from other governments	-	-	-	-
Total assets	150,000	32,011	8,600	5,784
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	8,003	-	-
Due to other funds	-	24,008	-	-
Other payables	-	-	-	-
Total liabilities	-	32,011	-	-
Fund balances:				
Reserved for:				
Capital projects	150,000	403,472	8,600	1,692
Unreserved	-	(403,472)	-	4,092
Total fund balances	150,000	-	8,600	5,784
Total liabilities and fund balances	$ 150,000	$ 32,011	$ 8,600	$ 5,784

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Construction In Progress, Series 2001	Capital Outlay, Series 2001	Interest Income, Series 2002	Juvenile Youth Village, Series 2002 & Series 2008 A
ASSETS				
Cash and investments	$ 5,283	$ 188,260	$ 10,762	$ 3,087,525
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	5,283	188,260	10,762	3,087,525
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	68,501
Due to other funds	-	-	-	-
Other payables	-	-	-	499,653
Total liabilities	-	-	-	568,154
Fund balances:				
Reserved for:				
Capital projects	4,721	188,967	69,125	5,948,890
Unreserved	562	(707)	(58,363)	(3,429,519)
Total fund balances	5,283	188,260	10,762	2,519,371
Total liabilities and fund balances	$ 5,283	$ 188,260	$ 10,762	$ 3,087,525

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Management Records Storage Warehouse, Series 2002	Justice Center Fire Protection Moisture Control, Series 2002	Capital Outlay, Series 2002	Cuatro Vientos Road Loop/B5, Series 2002
ASSETS				
Cash and investments	$ 1,784	$ 16,163	$ 7,988	$ 23,400
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	1,784	16,163	7,988	23,400
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	-	-	-
Fund balances:				
Reserved for:				
Capital projects	1,784	16,163	7,988	23,400
Unreserved	-	-	-	-
Total fund balances	1,784	16,163	7,988	23,400
Total liabilities and fund balances	$ 1,784	$ 16,163	$ 7,988	$ 23,400

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Park Development, Series 2002	Capital Outlay, Series 2002	Interest Income, Series 2003	Park Development, Series 2003
ASSETS				
Cash and investments	$ 41,542	$ 36,509	$ 155,186	$ 643,793
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	41,542	36,509	155,186	643,793
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	520	-	-
Other payables	-	308	-	-
Total liabilities	-	828	-	-
Fund balances:				
Reserved for:				
Capital projects	41,542	59,878	86,886	659,003
Unreserved	-	(24,197)	68,300	(15,210)
Total fund balances	41,542	35,681	155,186	643,793
Total liabilities and fund balances	$ 41,542	$ 36,509	$ 155,186	$ 643,793

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	TexMex Purchase, Series 2003 & Series 2008 A	Capital Outlay, Series 2003	Road and Bridge Improvements, Series 2003	Rain Enhancement Program, Series 2003
ASSETS				
Cash and investments	$ 129,867	$ 202,190	$ 319,377	$ 530
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	129,867	202,190	319,377	530
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Other payables	-	560	-	-
Total liabilities	-	560	-	-
Fund balances:				
Reserved for:				
Capital projects	29,867	261,446	543,183	530
Unreserved	100,000	(59,816)	(223,806)	-
Total fund balances	129,867	201,630	319,377	530
Total liabilities and fund balances	$ 129,867	$ 202,190	$ 319,377	$ 530

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	R.O.W. Acquisition, Series 2003	Casa Blanca Golf Course Improvements, Series 2003	Shiloh Community Center, Series 2003	Justice Center Improvements
ASSETS				
Cash and investments	$ 113,011	$ 237,408	$ 195,592	$ -
Due from other funds	-	-	-	175,416
Receivable from other governments	-	-	-	-
Total assets	113,011	237,408	195,592	175,416
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	6,321	8,352	-	23,707
Due to other funds	-	-	-	136,810
Other payables	-	-	-	-
Total liabilities	6,321	8,352	-	160,517
Fund balances:				
Reserved for:				
Capital projects	153,301	270,654	195,592	-
Unreserved	(46,611)	(41,598)	-	14,899
Total fund balances	106,690	229,056	195,592	14,899
Total liabilities and fund balances	$ 113,011	$ 237,408	$ 195,592	$ 175,416

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Interest Income, Series 2006	R.O.W. Acquisition in Colonias, Series 2006	Fire Protection Equipment, Series 2006	International Railroad Bridge, Series 2006
ASSETS				
Cash and investments	$ 584,407	$ 260,000	$ 52,284	$ 244,229
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	584,407	260,000	52,284	244,229
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	1,622	-	-	-
Other payables	-	-	-	-
Total liabilities	1,622	-	-	-
Fund balances:				
Reserved for:				
Capital projects	418,545	260,000	52,284	396,627
Unreserved	164,240	-	-	(152,398)
Total fund balances	582,785	260,000	52,284	244,229
Total liabilities and fund balances	$ 584,407	$ 260,000	$ 52,284	$ 244,229

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	International Bridge, Series 2006	Cuatro Vientos Road, Series 2006	Casa Blanca Dam, Series 2006	Secondary Water Source Aquifer, Series 2006
ASSETS				
Cash and investments	$ 578,190	$ 54,577	$ 142,246	$ 90,750
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	578,190	54,577	142,246	90,750
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	321	-	-	-
Due to other funds	-	-	-	-
Other payables	-	-	12,592	-
Total liabilities	321	-	12,592	-
Fund balances:				
Reserved for:				
Capital projects	627,575	181,844	290,404	90,750
Unreserved	(49,706)	(127,267)	(160,750)	-
Total fund balances	577,869	54,577	129,654	90,750
Total liabilities and fund balances	$ 578,190	$ 54,577	$ 142,246	$ 90,750

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	County Morgue, Series 2006	Veterans Coalition, Series 2006	Court House Annex, Series 2006	Capital Outlay, Series 2006
ASSETS				
Cash and investments	$ 1,250	$ 492,210	$ 139,724	$ 127,495
Due from other funds	-	-	-	2,000
Receivable from other governments	-	-	-	-
Total assets	1,250	492,210	139,724	129,495
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	1,250	-	-	1,063
Due to other funds	-	-	-	-
Other payables	-	-	-	-
Total liabilities	1,250	-	-	1,063
Fund balances:				
Reserved for:				
Capital projects	100,000	492,495	139,724	542,953
Unreserved	(100,000)	(285)	-	(414,521)
Total fund balances	-	492,210	139,724	128,432
Total liabilities and fund balances	$ 1,250	$ 492,210	$ 139,724	$ 129,495

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Park Development, Series 2006	Communication Tower, Series 2006	Villa Antigua Phase III, Series 2006	Road & Bridge Capital Outlay, Series 2006
ASSETS				
Cash and investments	$ 819,337	$ 200,000	$ 16,216	$ 1,829
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	819,337	200,000	16,216	1,829
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Other payables	-	-	-	-
Total liabilities	-	-	-	-
Fund balances:				
Reserved for:				
Capital projects	843,657	200,000	16,216	287,827
Unreserved	(24,320)	-	-	(285,998)
Total fund balances	819,337	200,000	16,216	1,829
Total liabilities and fund balances	$ 819,337	$ 200,000	$ 16,216	$ 1,829

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Building Maintenance and Construction 2007/2008	Girl Scouts Center	Purchase Land & Building,Series 2008 A	Quad City Building Improvements, Series 2008 A
ASSETS				
Cash and investments	$ 1,919,437	$ 144,004	$ 2,000,000	$ 600,000
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Total assets	1,919,437	144,004	2,000,000	600,000
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	52,248	-	-	-
Due to other funds	1,430	-	-	-
Other payables	-	61,206	-	-
Total liabilities	53,678	61,206	-	-
Fund balances:				
Reserved for:				
Capital projects	3,020,000	675,560	-	-
Unreserved	(1,154,241)	(592,762)	2,000,000	600,000
Total fund balances	1,865,759	82,798	2,000,000	600,000
Total liabilities and fund balances	$ 1,919,437	$ 144,004	$ 2,000,000	$ 600,000

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Capital Outlay,Series 2008 A	Interest Income,Series 2008 A	JJAEP Construction Fund	ORCA Contract 724195
ASSETS				
Cash and investments	$ 1,700,000	$ 1,948	$ 767,981	$ -
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	15,788
Total assets	1,700,000	1,948	767,981	15,788
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	11,256
Other payables	-	-	-	4,532
Total liabilities	-	-	-	15,788
Fund balances:				
Reserved for:				
Capital projects	-	-	750,000	-
Unreserved	1,700,000	1,948	17,981	-
Total fund balances	1,700,000	1,948	767,981	-
Total liabilities and fund balances	$ 1,700,000	$ 1,948	$ 767,981	$ 15,788

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	ORCA Contract 721175	FEMA-Disaster #1709	Texas Water Development Board Contract G11900	BCAP El Cenizo
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Due from other funds	-	74,853	-	-
Receivable from other governments	10,317	-	9,578	21,485
Total assets	10,317	74,853	9,578	21,485
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	16,790
Due to other funds	10,317	-	-	-
Other payables	-	-	9,578	4,695
Total liabilities	10,317	-	9,578	21,485
Fund balances:				
Reserved for:				
Capital projects	-	-	-	-
Unreserved	-	74,853	-	-
Total fund balances	-	74,853	-	-
Total liabilities and fund balances	$ 10,317	$ 74,853	$ 9,578	$ 21,485

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	BCAP Bruni, Mirando, Los Corralitos	BCAP Tanquecitos	BCAP D-5 Acres	BCAP Penitas Project
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Due from other funds	-	1	-	-
Receivable from other governments	84,604	9,458	1,068	22,899
Total assets	84,604	9,459	1,068	22,899
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	20,127	-	-	-
Due to other funds	64,477	-	-	-
Other payables	-	9,459	1,068	22,899
Total liabilities	84,604	9,459	1,068	22,899
Fund balances:				
Reserved for:				
Capital projects	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 84,604	$ 9,459	$ 1,068	$ 22,899

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	BCAP San Carlos I & II	BCAP Old Milwaukee	BCAP Ranchitos 359	BCAP Los Altos
ASSETS				
Cash and investments	$ -	$ -	$ -	$ -
Due from other funds	-	-	-	-
Receivable from other governments	13,336	1,684	1,280	3,715
Total assets	13,336	1,684	1,280	3,715
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	4,037	1,242	-	-
Due to other funds	-	-	-	-
Other payables	9,299	442	1,280	3,715
Total liabilities	13,336	1,684	1,280	3,715
Fund balances:				
Reserved for:				
Capital projects	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	$ 13,336	$ 1,684	$ 1,280	$ 3,715

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

	Texas Water Development Board Contract G11800/G17100	Total-Nonmajor Capital Projects Funds
ASSETS		
Cash and investments	$ 82,100	$ 16,639,569
Due from other funds	4,226	406,496
Receivable from other governments	100,069	295,281
Total assets	186,395	17,341,346
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	-	211,962
Due to other funds	132,250	382,690
Other payables	53,691	694,977
Total liabilities	185,941	1,289,629
Fund balances:		
Reserved for:		
Capital projects	-	18,654,303
Unreserved	454	(2,602,586)
Total fund balances	454	16,051,717
Total liabilities and fund balances	$ 186,395	$ 17,341,346

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Interest Income, Series 2000	Capital Outlay, Series 2000	Law Enforcement, Series 2000	Interest Income, Series 2001
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Investment earnings	4,691	-	1,694	14,866
Miscellaneous	-	-	50,000	-
Total revenues	4,691	-	51,694	14,866
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	13,619	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	11,000	-	-
Total Expenditures	-	24,619	-	-
Excess (deficiency) of revenues over (under) expenditures	4,691	(24,619)	51,694	14,866
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	55,072	-	-
Transfers out	-	(31,000)	(55,072)	-
Total other financing sources and (uses)	-	24,072	(55,072)	-
Net change in fund balances	4,691	(547)	(3,378)	14,866
Fund balances - beginning, Restated	57,112	547	4,843	78,656
Fund balances - ending	$ 61,803	$ -	$ 1,465	$ 93,522

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Library Construction Fund	County Morgue, Series 2001	Villa Antigua Cultural Center, Series 2001	Park Development, Series 2001
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	434,472	-	(4,092)
Total Expenditures	-	434,472	-	(4,092)
Excess (deficiency) of revenues over (under) expenditures	-	(434,472)	-	4,092
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	31,000	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	31,000	-	-
Net change in fund balances	-	(403,472)	-	4,092
Fund balances - beginning, Restated	150,000	403,472	8,600	1,692
Fund balances - ending	$ 150,000	$ -	$ 8,600	$ 5,784

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Construction In Progress, Series 2001	Capital Outlay, Series 2001	Interest Income, Series 2002	Juvenile Youth Village, Series 2002 & Series 2008 A
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Investment earnings	-	-	6,929	157,758
Miscellaneous	-	-	-	317,497
Total revenues	-	-	6,929	475,255
EXPENDITURES				
Current:				
General government	-	707	-	-
Public safety	-	-	-	-
Justice system	-	-	-	112,025
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	15,000
Capital outlay	(562)	-	-	5,492,749
Total Expenditures	(562)	707	-	5,619,774
Excess (deficiency) of revenues over (under) expenditures	562	(707)	6,929	(5,144,519)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	1,115,000
Transfers in	-	-	-	600,000
Transfers out	-	-	(65,292)	-
Total other financing sources and (uses)	-	-	(65,292)	1,715,000
Net change in fund balances	562	(707)	(58,363)	(3,429,519)
Fund balances - beginning, Restated	4,721	188,967	69,125	5,948,890
Fund balances - ending	$ 5,283	$ 188,260	$ 10,762	$ 2,519,371

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Management Records Storage Warehouse, Series 2002	Justice Center Fire Protection Moisture Control, Series 2002	Capital Outlay, Series 2002	Cuatro Vientos Road Loop/B5, Series 2002
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	1,784	16,163	7,988	23,400
Fund balances - ending	$ 1,784	$ 16,163	$ 7,988	$ 23,400

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Park Development, Series 2002	Capital Outlay, Series 2002	Interest Income, Series 2003	Park Development, Series 2003
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Investment earnings	-	-	68,300	-
Miscellaneous	-	-	-	-
Total revenues	-	-	68,300	-
EXPENDITURES				
Current:				
General government	-	520	-	-
Public safety	-	-	-	-
Justice system	-	2,508	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	86,461	-	15,210
Total Expenditures	-	89,489	-	15,210
Excess (deficiency) of revenues over (under) expenditures	-	(89,489)	68,300	(15,210)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	65,292	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	65,292	-	-
Net change in fund balances	-	(24,197)	68,300	(15,210)
Fund balances - beginning, Restated	41,542	59,878	86,886	659,003
Fund balances - ending	$ 41,542	$ 35,681	$ 155,186	$ 643,793

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	TexMex Purchase, Series 2003 & Series 2008 A	Capital Outlay, Series 2003	Road and Bridge Improvements, Series 2003	Rain Enhancement Program, Series 2003
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	1,701	-	-
Public safety	-	-	-	-
Justice system	-	1,948	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	1,364	-	-	-
Capital outlay	-	56,167	223,806	-
Total Expenditures	1,364	59,816	223,806	-
Excess (deficiency) of revenues over (under) expenditures	(1,364)	(59,816)	(223,806)	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	101,364	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	101,364	-	-	-
Net change in fund balances	100,000	(59,816)	(223,806)	-
Fund balances - beginning, Restated	29,867	261,446	543,183	530
Fund balances - ending	$ 129,867	$ 201,630	$ 319,377	$ 530

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	R.O.W. Acquisition, Series 2003	Casa Blanca Golf Course Improvements, Series 2003	Shiloh Community Center, Series 2003	Justice Center Improvements
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	16,400	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	46,611	25,198	-	530,180
Total Expenditures	46,611	41,598	-	530,180
Excess (deficiency) of revenues over (under) expenditures	(46,611)	(41,598)	-	(530,180)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	545,079
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	545,079
Net change in fund balances	(46,611)	(41,598)	-	14,899
Fund balances - beginning, Restated	153,301	270,654	195,592	-
Fund balances - ending	$ 106,690	$ 229,056	$ 195,592	$ 14,899

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Interest Income, Series 2006	R.O.W. Acquisition in Colonias, Series 2006	Fire Protection Equipment, Series 2006	International Railroad Bridge, Series 2006
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Investment earnings	142,240	-	-	-
Miscellaneous	-	-	-	-
Total revenues	142,240	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	-	-	152,398
Total Expenditures	-	-	-	152,398
Excess (deficiency) of revenues over (under) expenditures	142,240	-	-	(152,398)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	22,000	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	22,000	-	-	-
Net change in fund balances	164,240	-	-	(152,398)
Fund balances - beginning, Restated	418,545	260,000	52,284	396,627
Fund balances - ending	$ 582,785	$ 260,000	$ 52,284	$ 244,229

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	International Bridge, Series 2006	Cuatro Vientos Road, Series 2006	Casa Blanca Dam, Series 2006	Secondary Water Source Aquifer, Series 2006
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	49,706	127,267	160,750	-
Total Expenditures	49,706	127,267	160,750	-
Excess (deficiency) of revenues over (under) expenditures	(49,706)	(127,267)	(160,750)	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	(49,706)	(127,267)	(160,750)	-
Fund balances - beginning, Restated	627,575	181,844	290,404	90,750
Fund balances - ending	$ 577,869	$ 54,577	$ 129,654	$ 90,750

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	County Morgue, Series 2006	Veterans Coalition, Series 2006	Court House Annex, Series 2006	Capital Outlay, Series 2006
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	12,868
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	100,000	285	-	401,653
Total Expenditures	100,000	285	-	414,521
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(285)	-	(414,521)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	(100,000)	(285)	-	(414,521)
Fund balances - beginning, Restated	100,000	492,495	139,724	542,953
Fund balances - ending	$ -	$ 492,210	$ 139,724	$ 128,432

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Park Development, Series 2006	Communication Tower, Series 2006	Villa Antigua Phase III, Series 2006	Road & Bridge Capital Outlay, Series 2006
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	24,320	-	-	285,998
Total Expenditures	24,320	-	-	285,998
Excess (deficiency) of revenues over (under) expenditures	(24,320)	-	-	(285,998)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	(24,320)	-	-	(285,998)
Fund balances - beginning, Restated	843,657	200,000	16,216	287,827
Fund balances - ending	$ 819,337	$ 200,000	$ 16,216	$ 1,829

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Building Maintenance and Construction 2007/2008	Girl Scouts Center	Purchase Land & Building,Series 2008 A	Quad City Building Improvements, Series 2008 A
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ -
Investment earnings	37,860	10,990	-	-
Miscellaneous	-	115,720	-	-
Total revenues	37,860	126,710	-	-
EXPENDITURES				
Current:				
General government	95,734	-	-	-
Public safety	7,950	-	-	-
Justice system	20,405	-	-	-
Health and human services	2,822	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	27,273	8,182
Capital outlay	498,798	719,472	-	-
Total Expenditures	625,709	719,472	27,273	8,182
Excess (deficiency) of revenues over (under) expenditures	(587,849)	(592,762)	(27,273)	(8,182)
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	2,027,273	608,182
Transfers in	34,908	-	-	-
Transfers out	(601,300)	-	-	-
Total other financing sources and (uses)	(566,392)	-	2,027,273	608,182
Net change in fund balances	(1,154,241)	(592,762)	2,000,000	600,000
Fund balances - beginning, Restated	3,020,000	675,560	-	-
Fund balances - ending	$ 1,865,759	$ 82,798	$ 2,000,000	$ 600,000

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Capital Outlay,Series 2008 A	Interest Income,Series 2008 A	JJAEP Construction Fund	ORCA Contract 724195
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ 563
Investment earnings	-	1,948	17,981	-
Miscellaneous	-	-	-	-
Total revenues	-	1,948	17,981	563
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	23,182	-	-	-
Capital outlay	-	-	-	563
Total Expenditures	23,182	-	-	563
Excess (deficiency) of revenues over (under) expenditures	(23,182)	1,948	17,981	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	1,723,182	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	1,723,182	-	-	-
Net change in fund balances	1,700,000	1,948	17,981	-
Fund balances - beginning, Restated	-	-	750,000	-
Fund balances - ending	$ 1,700,000	$ 1,948	$ 767,981	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	ORCA Contract 721175	FEMA-Disaster #1709	Texas Water Development Board Contract G11900	BCAP El Cenizo
REVENUES				
Intergovernmental	$ 248,596	$ 345,349	$ -	$ 16,791
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	248,596	345,349	-	16,791
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	270,496	-	-
Community and economic development	248,596	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	-	-	16,791
Total Expenditures	248,596	270,496	-	16,791
Excess (deficiency) of revenues over (under) expenditures	-	74,853	-	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	74,853	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ -	$ 74,853	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	BCAP Bruni, Mirando, Los Corralitos	BCAP Tanquecitos	BCAP D-5 Acres	BCAP Penitas Project
REVENUES				
Intergovernmental	$ 151,266	$ 724	$ -	$ 102,045
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	151,266	724	-	102,045
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	151,266	724	-	102,045
Total Expenditures	151,266	724	-	102,045
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	BCAP San Carlos I & II	BCAP Old Milwaukee	BCAP Ranchitos 359	BCAP Los Altos
REVENUES				
Intergovernmental	$ 74,365	$ 5,669	$ -	$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	74,365	5,669	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	74,365	5,669	-	-
Total Expenditures	74,365	5,669	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2008

	Texas Water Development Board Contract G11800/G17100	Total-Nonmajor Capital Projects Funds
REVENUES		
Intergovernmental	$ 1,437,084	$ 2,382,452
Investment earnings	3,696	468,953
Miscellaneous	-	483,217
Total revenues	1,440,780	3,334,622
EXPENDITURES		
Current:		
General government	-	98,662
Public safety	-	21,569
Justice system	-	149,754
Health and human services	-	2,822
Infrastructure and environmental services	-	270,496
Community and economic development	-	264,996
Debt Service		
Bond issuance costs	-	75,001
Capital outlay	1,440,326	11,229,596
Total Expenditures	1,440,326	12,112,896
Excess (deficiency) of revenues over (under) expenditures	454	(8,778,274)
OTHER FINANCING SOURCES (USES)		
Long-term debt issued	-	5,575,000
Transfers in	-	1,353,351
Transfers out	-	(752,664)
Total other financing sources and (uses)	-	6,175,687
Net change in fund balances	454	(2,602,587)
Fund balances - beginning, Restated	-	18,654,304
Fund balances - ending	$ 454	$ 16,051,717

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Webb County, Texas
Interest Income, Series 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$ 2,419,696	4,691	2,424,387	2,424,387
Total Revenues	$ 2,419,696	4,691	2,424,387	2,424,387
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	$ 22,608		22,608	22,608
Debt Service				
Bond issuance costs	210,924		210,924	210,924
Capital Outlay	15,877,981		15,877,981	15,877,981
Total Expenditures	$ 16,111,513		16,111,513	16,111,513
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(13,691,817)	4,691	(13,687,126)	(13,687,126)
Other Financing Sources (Uses):				
Bond Proceeds	$ 16,218,725		16,218,725	16,218,725
Transfers Out	(2,469,796)		(2,469,796)	(2,469,796)
Total Other Financing Sources (Uses)	$ 13,748,929		13,748,929	13,748,929
Net Change In Fund Balances	$ 57,112	4,691	61,803	61,803
Fund Balances - Beginning		57,112		
Fund Balances - Ending		$ 61,803		

Webb County, Texas
Capital Outlay, Series 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Refunds	$ 69,831		69,831	69,831
Interest	31,668		31,668	31,668
Total Revenues	$ 101,499		101,499	101,499
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	$ 112,036		112,036	112,036
Public Safety				
Minor Apparatus & Tools	4,566	13,619	18,185	18,185
Justice System				
Minor Apparatus & Tools	27,527		27,527	27,527
Debt Service				
Bond issuance costs	33,161		33,161	33,161
Capital Outlay	3,756,335	11,000	3,767,335	3,767,335
Total Expenditures	$ 3,933,625	24,619	3,958,244	3,958,244
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,832,126)	(24,619)	(3,856,745)	(3,856,745)
Other Financing Sources (Uses):				
Bond Proceeds	$ 2,766,700		2,766,700	2,766,700
Transfers In	1,102,321	55,072	1,157,393	1,157,393
Transfers Out	(36,346)	(31,000)	(67,346)	(67,346)
Total Other Financing Sources (Uses)	$ 3,832,675	24,072	3,856,747	3,856,747
Net Change In Fund Balances	$ 547	(547)		
Fund Balances - Beginning		547		
Fund Balances - Ending		$		

Webb County, Texas
Law Enforcement, Series 2000
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Miscellaneous	$	50,000	50,000	50,000
Interest	78,327	1,694	80,021	80,021
Total Revenues	$ 78,327	51,694	130,021	130,021
EXPENDITURES				
Current:				
Public Safety				
Minor Apparatus & Tools	$ 33,792		33,792	33,792
Debt Service				
Bond issuance costs	56,937		56,937	56,937
Capital Outlay	3,623,333		3,623,333	3,623,333
Total Expenditures	$ 3,714,062		3,714,062	3,714,062
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,635,735)	51,694	(3,584,041)	(3,584,041)
Other Financing Sources (Uses):				
Bond Proceeds	$ 2,000,000		2,000,000	2,000,000
Transfers In	1,640,578		1,640,578	1,640,578
Transfers Out		(55,072)	(55,072)	(55,072)
Total Other Financing Sources (Uses)	$ 3,640,578	(55,072)	3,585,506	3,585,506
Net Change In Fund Balances	$ 4,843	(3,378)	1,465	1,465
Fund Balances - Beginning		4,843		
Fund Balances - Ending		$ 1,465		

Webb County, Texas
Interest Income, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$ 441,354	14,866	456,220	456,220
Total Revenues	$ 441,354	14,866	456,220	456,220
EXPENDITURES				
Current:				
General Government	$			
Total Expenditures	$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	441,354	14,866	456,220	456,220
Other Financing Sources (Uses):				
Bond Proceeds				
Transfers Out	$ (362,699)		(362,699)	(362,699)
Total Other Financing Sources (Uses)	$ (362,699)		(362,699)	(362,699)
Net Change In Fund Balances	$ 78,656	14,866	93,522	93,522
Fund Balances - Beginning		78,656		
Fund Balances - Ending		$ 93,522		

Webb County, Texas
Library Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$ 150,000		150,000	150,000
Total Revenues	$ 150,000		150,000	150,000
EXPENDITURES				
Current:				
Capital Outlay	$ 23,804		23,804	23,804
Total Expenditures	$ 23,804		23,804	23,804
Excess (Deficiency) Of Revenue Over (Under) Expenditures	126,196		126,196	126,196
Other Financing Sources (Uses):				
Transfers In	$ 300,000		300,000	300,000
Transfers Out	(276,196)		(276,196)	(276,196)
Total Other Financing Sources (Uses)	$ 23,804		23,804	23,804
Net Change In Fund Balances	$ 150,000		150,000	150,000
Fund Balances - Beginning		150,000		
Fund Balances - Ending		$ 150,000		

Webb County, Texas
County Morgue, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Public Safety				
Minor Apparatus & Tools	$ 14,925		14,925	14,925
Debt Service				
Bond issuance costs	28,929		28,929	28,929
Capital Outlay	420,074	434,472	854,546	854,546
Total Expenditures	$ 463,928	434,472	898,400	898,400
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(463,928)	(434,472)	(898,400)	(898,400)
Other Financing Sources (Uses):				
Bond Proceeds	$ 1,500,000		1,500,000	1,500,000
Transfer In	30,000	31,000	61,000	61,000
Transfers Out	(662,600)		(662,600)	(662,600)
Total Other Financing Sources (Uses)	$ 867,400	31,000	898,400	898,400
Net Change In Fund Balances	$ 403,472	(403,472)		
Fund Balances - Beginning		403,472		
Fund Balances - Ending		$		

Webb County, Texas
Villa Antigua Cultural Center, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Other Revenue	100,000		100,000	100,000
Total Revenues	$ 100,000		100,000	100,000
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 28,929		28,929	28,929
Capital Outlay	1,776,071		1,776,071	1,784,671
Total Expenditures	$ 1,805,000		1,805,000	1,813,600
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,705,000)		(1,705,000)	(1,713,600)
Other Financing Sources (Uses):				
Bond Proceeds	$ 1,500,000		1,500,000	1,500,000
Transfer In	213,600		213,600	213,600
Total Other Financing Sources (Uses)	$ 1,713,600		1,713,600	1,713,600
Net Change In Fund Balances	$ 8,600		8,600	
Fund Balances - Beginning		8,600		
Fund Balances - Ending		$ 8,600		

Webb County, Texas
Park Development, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 28,929		28,929	28,929
Capital Outlay	1,143,964	(4,092)	1,139,872	1,145,656
Total Expenditures	$ 1,172,893	(4,092)	1,168,801	1,174,585
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,172,893)	4,092	(1,168,801)	(1,174,585)
Other Financing Sources (Uses):				
Bond Proceeds	$ 1,500,000		1,500,000	1,500,000
Transfers Out	(325,415)		(325,415)	(325,415)
Total Other Financing Sources (Uses)	$ 1,174,585		1,174,585	1,174,585
Net Change In Fund Balances	$ 1,692	4,092	5,784	
Fund Balances - Beginning		1,692		
Fund Balances - Ending		$ 5,784		

Webb County, Texas
Construction In Progress, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Justice System				
Minor Apparatus & Tools	$ 20,626		20,626	20,626
Debt Service				
Bond issuance costs	9,643		9,643	9,643
Capital Outlay	1,032,907	(562)	1,032,345	1,037,628
Total Expenditures	$ 1,063,176	(562)	1,062,614	1,067,897
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,063,176)	562	(1,062,614)	(1,067,897)
Other Financing Sources (Uses):				
Bond Proceeds	$ 500,000		500,000	500,000
Transfer In	567,897		567,897	567,897
Total Other Financing Sources (Uses)	$ 1,067,897		1,067,897	1,067,897
Net Change In Fund Balances	$ 4,721	562	5,283	
Fund Balances - Beginning		4,721		
Fund Balances - Ending		$ 5,283		

Webb County, Texas
Capital Outlay, Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	$ 94,455	707	95,162	95,162
Debt Service				
Bond issuance costs	9,643		9,643	9,643
Capital Outlay	596,152		596,152	784,412
Total Expenditures	$ 700,250	707	700,957	889,217
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(700,250)	(707)	(700,957)	(889,217)
Other Financing Sources (Uses):				
Bond Proceeds	$ 500,000		500,000	500,000
Transfers In	389,217		389,217	389,217
Total Other Financing Sources (Uses)	$ 889,217		889,217	889,217
Net Change In Fund Balances	$ 188,967	(707)	188,260	
Fund Balances - Beginning		188,967		
Fund Balances - Ending		$ 188,260		

Webb County, Texas
Interest Income, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$ 169,929	6,929	176,858	176,858
Total Revenues	$ 169,929	6,929	176,858	176,858
EXPENDITURES				
Current:				
General Government	$			
Total Expenditures	$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	169,929	6,929	176,858	176,858
Other Financing Sources (Uses):				
Transfer Out	$ (100,804)	(65,292)	(166,096)	(166,096)
Total Other Financing Sources (Uses)	$ (100,804)	(65,292)	(166,096)	(166,096)
Net Change In Fund Balances	$ 69,125	(58,363)	10,762	10,762
Fund Balances - Beginning		69,125		
Fund Balances - Ending		$ 10,762		

Webb County, Texas
Juvenile Youth Village, Series 2002 & Series 2008 A
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Reimbursement Road Improvement	$	317,497	317,497	317,497
Interest	1,496,079	157,758	1,653,837	1,653,837
Total Revenues	$ 1,496,079	475,255	1,971,334	1,971,334
EXPENDITURES				
Current:				
Justice System				
Minor Apparatus & Tools	$	112,025	112,025	112,025
Debt Service				
Bond issuance costs	217,749	15,000	232,749	232,749
Capital Outlay	6,629,440	5,492,749	12,122,189	12,670,226
Total Expenditures	$ 6,847,189	5,619,774	12,466,963	13,015,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(5,351,110)	(5,144,519)	(10,495,629)	(11,043,666)
Other Financing Sources (Uses):				
Bond Proceeds	$ 11,300,000	1,115,000	12,415,000	12,415,000
Transfer In		600,000	600,000	600,000
Total Other Financing Sources (Uses)	$ 11,300,000	1,715,000	13,015,000	13,015,000
Net Change In Fund Balances	$ 5,948,890	(3,429,519)	2,519,371	1,971,334
Fund Balances - Beginning		5,948,890		
Fund Balances - Ending		$ 2,519,371		

Webb County, Texas
Management Records Storage Warehouse, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	$ 4,333		4,333	4,333
Debt Service				
Bond issuance costs	12,815		12,815	12,815
Capital Outlay	695,195		695,195	696,979
Total Expenditures	$ 712,343		712,343	714,127
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(712,343)		(712,343)	(714,127)
Other Financing Sources (Uses):				
Bond Proceeds	$ 575,000		575,000	575,000
Transfer In	139,127		139,127	139,127
Total Other Financing Sources (Uses)	$ 714,127		714,127	714,127
Net Change In Fund Balances	$ 1,784		1,784	
Fund Balances - Beginning		1,784		
Fund Balances - Ending		$ 1,784		

Webb County, Texas
Justice Center Fire Protection Moisture Control, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 6,690		6,690	6,690
Capital Outlay	266,655		266,655	282,818
Total Expenditures	$ 273,345		273,345	289,508
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(273,345)		(273,345)	(289,508)
Other Financing Sources (Uses):				
Bond Proceeds	$ 300,000		300,000	300,000
Transfer Out	(10,492)		(10,492)	(10,492)
Total Other Financing Sources (Uses)	$ 289,508		289,508	289,508
Net Change In Fund Balances	$ 16,163		16,163	
Fund Balances - Beginning		16,163		
Fund Balances - Ending		$ 16,163		

Webb County, Texas
Capital Outlay, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Grant Revenue	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Community and Economic Development				
Minor Apparatus & Tools	$ 8,165		8,165	8,165
Debt Service				
Bond issuance costs	3,125		3,125	3,125
Capital Outlay	63,104		63,104	71,092
Total Expenditures	$ 74,394		74,394	82,382
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(74,394)		(74,394)	(82,382)
Other Financing Sources (Uses):				
Bond Proceeds	$ 140,000		140,000	140,000
Transfer Out	(57,618)		(57,618)	(57,618)
Total Other Financing Sources (Uses)	$ 82,382		82,382	82,382
Net Change In Fund Balances	$ 7,988		7,988	
Fund Balances - Beginning		7,988		
Fund Balances - Ending		$ 7,988		

Webb County, Texas
Cuatro Vientos Road Loop/B5, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	3,125		3,125	3,125
Capital Outlay	113,475		113,475	136,875
Total Expenditures	$ 116,600		116,600	140,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(116,600)		(116,600)	(140,000)
Other Financing Sources (Uses):				
Bond Proceeds	$ 140,000		140,000	140,000
Total Other Financing Sources (Uses)	$ 140,000		140,000	140,000
Net Change In Fund Balances	$ 23,400		23,400	
Fund Balances - Beginning		23,400		
Fund Balances - Ending		$ 23,400		

Webb County, Texas
Park Development, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Community and Economic Development				
Minor Apparatus & Tools	$ 44,421		44,421	44,421
Debt Service				
Bond issuance costs	22,611		22,611	22,611
Capital Outlay	434,775		434,775	476,317
Total Expenditures	$ 501,807		501,807	543,349
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(501,807)		(501,807)	(543,349)
Other Financing Sources (Uses):				
Bond Proceeds	$ 1,015,000		1,015,000	1,015,000
Transfer Out	(471,651)		(471,651)	(471,651)
Total Other Financing Sources (Uses)	$ 543,349		543,349	543,349
Net Change In Fund Balances	$ 41,542		41,542	
Fund Balances - Beginning		41,542		
Fund Balances - Ending		$ 41,542		

Webb County, Texas
Capital Outlay, Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	86,044	520	86,564	86,564
Community & Economic Development				
Minor Apparatus & Tools	42,033		42,033	42,033
Public Safety				
Minor Apparatus & Tools	9,488		9,488	9,488
Justice System				
Minor Apparatus & Tools	212,546	2,508	215,054	215,054
Health and Human Services				
Minor Apparatus & Tools	1,055		1,055	1,055
Debt Service				
Bond issuance costs	15,604		15,604	15,604
Capital Outlay	493,302	86,461	579,763	648,932
Total Expenditures	$ 860,072	89,489	949,561	1,018,730
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(893,559)	(89,489)	(983,048)	(1,018,730)
Other Financing Sources (Uses):				
Bond Proceeds	$ 700,000		700,000	700,000
Transfer In	316,749	65,292	382,041	382,041
Transfer Out	(63,311)		(63,311)	(63,311)
Total Other Financing Sources (Uses)	$ 953,438	65,292	1,018,730	1,018,730
Net Change In Fund Balances	$ 59,878	(24,197)	35,681	
Fund Balances - Beginning		59,878		
Fund Balances - Ending		$ 35,681		

Webb County, Texas
Interest Income, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$ 559,163	68,300	627,463	627,463
Total Revenues	$ 559,163	68,300	627,463	627,463
EXPENDITURES				
Current:				
General Government	$			
Total Expenditures	$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	559,163	68,300	627,463	627,463
Other Financing Sources (Uses):				
Bond Proceeds				
Transfers Out	$ (472,277)		(472,277)	(472,277)
Total Other Financing Sources (Uses)	$ (472,277)		(472,277)	(472,277)
Net Change In Fund Balances	$ 86,886	68,300	155,186	155,186
Fund Balances - Beginning		86,886		
Fund Balances - Ending		$ 155,186		

Webb County, Texas
Park Development, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	$ 37,249		37,249	37,249
Debt Service				
Bond issuance costs	44,082		44,082	44,082
Capital Outlay	1,613,422	15,210	1,628,632	2,272,425
Total Expenditures	$ 1,694,753	15,210	1,709,963	2,353,756
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,694,753)	(15,210)	(1,709,963)	(2,353,756)
Other Financing Sources (Uses):				
Bond Proceeds	$ 2,000,000		2,000,000	2,000,000
Transfer In	499,741		499,741	499,741
Transfer Out	(145,985)		(145,985)	(145,985)
Total Other Financing Sources (Uses)	$ 2,353,756		2,353,756	2,353,756
Net Change In Fund Balances	$ 659,003	(15,210)	643,793	
Fund Balances - Beginning		659,003		
Fund Balances - Ending		$ 643,793		

Webb County, Texas
Tex Mex Purchase, Series 2003 & Series 2008 A
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 33,060	1,364	34,424	34,424
Capital Outlay	1,437,073		1,437,073	1,566,940
Total Expenditures	$ 1,470,133	1,364	1,471,497	1,601,364
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,470,133)	(1,364)	(1,471,497)	(1,601,364)
Other Financing Sources (Uses):				
Bond Proceeds	$ 1,500,000	101,364	1,601,364	1,601,364
Total Other Financing Sources (Uses)	$ 1,500,000	101,364	1,601,364	1,601,364
Net Change In Fund Balances	$ 29,867	100,000	129,867	
Fund Balances - Beginning		29,867		
Fund Balances - Ending		$ 129,867		

Webb County, Texas
Capital Outlay, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	$ 201,468	1,701	203,169	203,169
Community & Economic Development				
Minor Apparatus & Tools	53,889		53,889	53,889
Public Safety				
Minor Apparatus & Tools	274,243		274,243	274,243
Correction and Rehabilitation				
Minor Apparatus & Tools	3,384		3,384	3,384
Justice System				
Minor Apparatus & Tools	214,154	1,948	216,102	216,102
Health And Human Services				
Minor Apparatus & Tools	28,253		28,253	28,253
Debt Service				
Bond issuance costs	29,754		29,754	29,754
Capital Outlay	1,557,122	56,167	1,613,289	1,814,920
Total Expenditures	$ 2,362,267	59,816	2,422,083	2,623,714
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,362,267)	(59,816)	(2,422,083)	(2,623,714)
Other Financing Sources (Uses):				
Bond Proceeds	$ 1,350,000		1,350,000	1,350,000
Transfer In	1,273,714		1,273,714	1,273,714
Total Other Financing Sources (Uses)	$ 2,623,714		2,623,714	2,623,714
Net Change In Fund Balances	$ 261,446	(59,816)	201,630	
Fund Balances - Beginning		$ 261,446		
Fund Balances - Ending		201,630		

Webb County, Texas
Road and Bridge Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 44,080		44,080	44,080
Capital Outlay				
Espejo Molina Road	369,088	50,363	419,451	419,451
Del Mar Boulevard	460,789	47,746	508,535	579,943
Mangana Hein Road	170,837		170,837	171,500
Jennings Road		69,114	69,114	130,000
Thiesel Road		36,634	36,634	60,000
Wormser Road				41,500
Eagle Pass Road				
J.C. Perez Road				10,000
El Pico Road	2,746	7,220	9,966	10,000
Lincoln Nicholson Road		12,730	12,730	12,920
Botines & Well Lane	52,713		52,713	53,000
Capital Outlay	629,484		629,484	629,525
Total Expenditures	$ 1,729,737	223,807	1,953,544	2,161,920
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,729,737)	(223,807)	(1,953,544)	(2,161,920)
Other Financing Sources (Uses):				
Bond Proceeds	$ 2,000,000		2,000,000	2,000,000
Transfer In	272,920		272,920	161,920
Total Other Financing Sources (Uses)	$ 2,272,920		2,272,920	2,161,920
Net Change In Fund Balances	$ 543,183	(223,807)	319,377	
Fund Balances - Beginning		543,183		
Fund Balances - Ending		$ 319,377		

Webb County, Texas
Rain Enhancement Program, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 26,448		26,448	26,448
Capital Outlay	17,722		17,722	18,252
Total Expenditures	$ 44,170		44,170	44,700
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(44,170)		(44,170)	(44,700)
Other Financing Sources (Uses):				
Bond Proceeds	$ 1,200,000		1,200,000	1,200,000
Transfer Out	(1,155,300)		(1,155,300)	(1,155,300)
Total Other Financing Sources (Uses)	$ 44,700		44,700	44,700
Net Change In Fund Balances	$ 530		530	
Fund Balances - Beginning		530		
Fund Balances - Ending		$ 530		

Webb County, Texas
R.O.W. Acquisition, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 6,612		6,612	6,612
Capital Outlay	240,087	46,611	286,698	393,388
Total Expenditures	$ 246,699	46,611	293,310	400,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(246,699)	(46,611)	(293,310)	(400,000)
Other Financing Sources (Uses):				
Bond Proceeds	$ 300,000		300,000	300,000
Transfer In	100,000		100,000	100,000
Total Other Financing Sources (Uses)	$ 400,000		400,000	400,000
Net Change In Fund Balances	$ 153,301	(46,611)	106,690	
Fund Balances - Beginning		153,301		
Fund Balances - Ending		$ 106,690		

Webb County, Texas
Casa Blanca Golf Course Improvements, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Community & Economic Development				
Minor Apparatus & Tools	$ 11,448	16,400	27,848	27,848
Debt Service				
Bond issuance costs	6,612		6,612	6,612
Capital Outlay	11,286	25,198	36,484	265,540
Total Expenditures	$ 29,346	41,598	70,944	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(29,346)	(41,598)	(70,944)	(300,000)
Other Financing Sources (Uses):				
Bond Proceeds	$ 300,000		300,000	300,000
Total Other Financing Sources (Uses)	$ 300,000		300,000	300,000
Net Change In Fund Balances	$ 270,654	(41,598)	229,056	
Fund Balances - Beginning		270,654		
Fund Balances - Ending		$ 229,056		

Webb County, Texas
Shiloh Community Center, Series 2003
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 4,408		4,408	4,408
Capital Outlay				195,592
Total Expenditures	$ 4,408		4,408	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(4,408)		(4,408)	(200,000)
Other Financing Sources (Uses):				
Bond Proceeds	$ 200,000		200,000	200,000
Total Other Financing Sources (Uses)	$ 200,000		200,000	200,000
Net Change In Fund Balances	$ 195,592		195,592	
Fund Balances - Beginning		195,592		
Fund Balances - Ending		$ 195,592		

Webb County, Texas
Justice Center Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$			
Capital Outlay		530,179	530,179	545,079
Total Expenditures	$	530,179	530,179	545,079
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(530,179)	(530,179)	(545,079)
Other Financing Sources (Uses):				
Bond Proceeds	$			
Transfer In		545,079	545,079	545,079
Total Other Financing Sources (Uses)	$	545,079	545,079	545,079
Net Change In Fund Balances	$	14,900	14,899	
Fund Balances - Beginning				
Fund Balances - Ending		$ 14,899		

Webb County, Texas
Interest Income, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$ 536,816	142,240	679,056	679,056
Total Revenues	$ 536,816	142,240	679,056	679,056
EXPENDITURES				
Current:				
Capital Outlay	$			
Total Expenditures	$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	536,816	142,240	679,056	679,056
Other Financing Sources (Uses):				
Transfer In	$	22,000	22,000	22,000
Transfer Out	(118,271)		(118,271)	(118,271)
Total Other Financing Sources (Uses)	$ (118,271)	22,000	(96,271)	(96,271)
Net Change In Fund Balances	$ 418,545	164,240	582,785	582,785
Fund Balances - Beginning		418,545		
Fund Balances - Ending		$ 582,785		

Webb County, Texas
R.O.W. Acquisition in Colonias, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 6,022		6,022	6,022
Capital Outlay				260,000
Total Expenditures	$ 6,022		6,022	266,022
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(6,022)		(6,022)	(266,022)
Other Financing Sources (Uses):				
Bond Proceeds	$ 267,438		267,438	267,438
Premiums (discount) on bonds issued	(1,416)		(1,416)	(1,416)
Transfer In				
Total Other Financing Sources (Uses)	$ 266,022		266,022	266,022
Net Change In Fund Balances	$ 260,000		260,000	
Fund Balances - Beginning		260,000		
Fund Balances - Ending		$ 260,000		

Webb County, Texas
Fire Protection Equipment, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 11,580		11,580	11,580
Capital Outlay	447,716		447,716	500,000
Total Expenditures	$ 459,296		459,296	511,580
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(459,296)		(459,296)	(511,580)
Other Financing Sources (Uses):				
Bond Proceeds	$ 514,303		514,303	514,303
Premiums (discount) on bonds issued	(2,723)		(2,723)	(2,723)
Transfer In				
Total Other Financing Sources (Uses)	$ 511,580		511,580	511,580
Net Change In Fund Balances	$ 52,284		52,284	
Fund Balances - Beginning		52,284		
Fund Balances - Ending		$ 52,284		

Webb County, Texas
International Railroad Bridge, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 13,897		13,897	13,897
Capital Outlay	403,373	152,398	555,771	800,000
Total Expenditures	$ 417,270	152,398	569,668	813,897
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(417,270)	(152,398)	(569,668)	(813,897)
Other Financing Sources (Uses):				
Bond Proceeds	$ 617,164		617,164	617,164
Premiums (discount) on bonds issued	(3,267)		(3,267)	(3,267)
Transfer In	200,000		200,000	200,000
Total Other Financing Sources (Uses)	$ 813,897		813,897	813,897
Net Change In Fund Balances	$ 396,627	(152,398)	244,229	
Fund Balances - Beginning		396,627		
Fund Balances - Ending		$ 244,229		

Webb County, Texas
International Bridge, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 17,371		17,371	17,371
Capital Outlay	122,425	49,706	172,131	750,000
Total Expenditures	$ 139,796	49,706	189,502	767,371
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(139,796)	(49,706)	(189,502)	(767,371)
Other Financing Sources (Uses):				
Bond Proceeds	$ 771,455		771,455	771,455
Premiums (discount) on bonds issued	(4,084)		(4,084)	(4,084)
Transfer In				
Total Other Financing Sources (Uses)	$ 767,371		767,371	767,371
Net Change In Fund Balances	$ 627,575	(49,706)	577,869	
Fund Balances - Beginning		627,575		
Fund Balances - Ending		$ 577,869		

Webb County, Texas
Cuatro Vientos Road, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 4,632		4,632	4,632
Capital Outlay	18,156	127,267	145,423	200,000
Total Expenditures	$ 22,788	127,267	150,055	204,632
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(22,788)	(127,267)	(150,055)	(204,632)
Other Financing Sources (Uses):				
Bond Proceeds	$ 205,721		205,721	205,721
Premiums (discount) on bonds issued	(1,089)		(1,089)	(1,089)
Transfer In				
Total Other Financing Sources (Uses)	$ 204,632		204,632	204,632
Net Change In Fund Balances	$ 181,844	(127,267)	54,577	
Fund Balances - Beginning		181,844		
Fund Balances - Ending		$ 54,577		

Webb County, Texas
Casa Blanca Dam, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 9,265		9,265	9,265
Capital Outlay	109,596	160,750	270,346	400,000
Total Expenditures	$ 118,861	160,750	279,611	409,265
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(118,861)	(160,750)	(279,611)	(409,265)
Other Financing Sources (Uses):				
Bond Proceeds	$ 411,443		411,443	411,443
Premiums (discount) on bonds issued	(2,178)		(2,178)	(2,178)
Transfer In				
Total Other Financing Sources (Uses)	$ 409,265		409,265	409,265
Net Change In Fund Balances	$ 290,404	(160,750)	129,654	
Fund Balances - Beginning		290,404		
Fund Balances - Ending		$ 129,654		

Webb County, Texas
Secondary Water Source, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 13,897		13,897	13,897
Capital Outlay	709,250		709,250	800,000
Total Expenditures	$ 723,147		723,147	813,897
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(723,147)		(723,147)	(813,897)
Other Financing Sources (Uses):				
Bond Proceeds	$ 617,164		617,164	617,164
Premiums (discount) on bonds issued	(3,267)		(3,267)	(3,267)
Transfer In	200,000		200,000	200,000
Total Other Financing Sources (Uses)	$ 813,897		813,897	813,897
Net Change In Fund Balances	$ 90,750		90,750	
Fund Balances - Beginning		90,750		
Fund Balances - Ending		$ 90,750		

Webb County, Texas
County Morgue, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 2,316		2,316	2,316
Capital Outlay		100,000	100,000	100,000
Total Expenditures	$ 2,316	100,000	102,316	102,316
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,316)	(100,000)	(102,316)	(102,316)
Other Financing Sources (Uses):				
Bond Proceeds	$ 102,861		102,861	102,861
Premiums (discount) on bonds issued	(545)		(545)	(545)
Transfer In				
Total Other Financing Sources (Uses)	$ 102,316		102,316	102,316
Net Change In Fund Balances	$ 100,000	(100,000)		
Fund Balances - Beginning		100,000		
Fund Balances - Ending		$		

Webb County, Texas
Veterans Coalition, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 11,580		11,580	11,580
Capital Outlay	107,505	285	107,790	600,000
Total Expenditures	$ 119,085	285	119,370	611,580
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(119,085)	(285)	(119,370)	(611,580)
Other Financing Sources (Uses):				
Bond Proceeds	$ 514,303		514,303	514,303
Premiums (discount) on bonds issued	(2,723)		(2,723)	(2,723)
Transfer In	100,000		100,000	100,000
Total Other Financing Sources (Uses)	$ 611,580		611,580	611,580
Net Change In Fund Balances	$ 492,495	(285)	492,210	
Fund Balances - Beginning		492,495		
Fund Balances - Ending		$ 492,210		

Webb County, Texas
Court House Annex, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 3,474		3,474	3,474
Capital Outlay	10,276		10,276	150,000
Total Expenditures	$ 13,750		13,750	153,474
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(13,750)		(13,750)	(153,474)
Other Financing Sources (Uses):				
Bond Proceeds	$ 154,291		154,291	154,291
Premiums (discount) on bonds issued	(817)		(817)	(817)
Transfer In				
Total Other Financing Sources (Uses)	$ 153,474		153,474	153,474
Net Change In Fund Balances	$ 139,724		139,724	
Fund Balances - Beginning		139,724		
Fund Balances - Ending		$ 139,724		

Webb County, Texas
Capital Outlay, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	$ 108,354		108,354	108,354
Community & Economic Development				
Minor Apparatus & Tools	135,969		135,969	135,969
Public Safety				
Minor Apparatus & Tools	9,722		9,722	9,722
Correction and Rehabilitation				
Minor Apparatus & Tools				
Justice System				
Minor Apparatus & Tools	65,860	12,868	78,728	65,860
Health And Human Services				
Minor Apparatus & Tools	1,463		1,463	1,463
Infrastructure And Environmental Services				
Minor Apparatus & Tools	23,814		23,814	23,814
Debt Service				
Bond issuance costs	41,691		41,691	41,691
Capital Outlay	1,282,865	401,653	1,684,518	1,825,818
Total Expenditures	$ 1,669,738	414,521	2,084,259	2,212,691
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,669,738)	(414,521)	(2,084,259)	(2,212,691)
Other Financing Sources (Uses):				
Bond Proceeds	$ 1,851,493		1,851,493	1,851,493
Premiums (discount) on bonds issued	(9,802)		(9,802)	(9,802)
Transfer In	879,520		879,520	879,520
Transfer Out	(508,520)		(508,520)	(508,520)
Total Other Financing Sources (Uses)	$ 2,212,691		2,212,691	2,212,691
Net Change In Fund Balances	$ 542,953	(414,521)	128,432	
Fund Balances - Beginning		$ 542,953		
Fund Balances - Ending		128,432		

Webb County, Texas
Park Development, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Infrastructure And Environmental Services				
Minor Apparatus & Tools	$ 41,927		41,927	41,927
Debt Service				
Bond issuance costs	92,645		92,645	92,645
Capital Outlay	1,735,259	24,320	1,759,579	2,578,916
Total Expenditures	$ 1,869,831	24,320	1,894,151	2,713,488
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,869,831)	(24,320)	(1,894,151)	(2,713,488)
Other Financing Sources (Uses):				
Bond Proceeds	$ 4,114,428		4,114,428	4,114,428
Premiums (discount) on bonds issued	(21,783)		(21,783)	(21,783)
Transfer In	100,363		100,363	100,363
Transfer Out	(1,479,520)		(1,479,520)	(1,479,520)
Total Other Financing Sources (Uses)	$ 2,713,488		2,713,488	2,713,488
Net Change In Fund Balances	$ 843,657	(24,320)	819,337	
Fund Balances - Beginning		843,657		
Fund Balances - Ending		$ 819,337		

Webb County, Texas
Communication Tower, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 4,632		4,632	4,632
Capital Outlay				200,000
Total Expenditures	$ 4,632		4,632	204,632
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(4,632)		(4,632)	(204,632)
Other Financing Sources (Uses):				
Bond Proceeds	$ 205,721		205,721	205,721
Premiums (discount) on bonds issued	(1,089)		(1,089)	(1,089)
Transfer In				
Total Other Financing Sources (Uses)	$ 204,632		204,632	204,632
Net Change In Fund Balances	$ 200,000		200,000	
Fund Balances - Beginning		200,000		
Fund Balances - Ending		$ 200,000		

Webb County, Texas
Villa Antigua Phase III, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 2,316		2,316	2,316
Capital Outlay	201,692		201,692	217,908
Total Expenditures	$ 204,008		204,008	220,224
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(204,008)		(204,008)	(220,224)
Other Financing Sources (Uses):				
Bond Proceeds	$ 102,861		102,861	102,861
Premiums (discount) on bonds issued	(545)		(545)	(545)
Transfer In	117,908		117,908	117,908
Total Other Financing Sources (Uses)	$ 220,224		220,224	220,224
Net Change In Fund Balances	$ 16,216		16,216	
Fund Balances - Beginning		16,216		
Fund Balances - Ending		$ 16,216		

Webb County, Texas
Road & Bridge Capital Outlay, Series 2006
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$ 27,793		27,793	27,793
Capital Outlay	912,173	285,998	1,198,171	1,200,000
Total Expenditures	$ 939,966	285,998	1,225,964	1,227,793
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(939,966)	(285,998)	(1,225,964)	(1,227,793)
Other Financing Sources (Uses):				
Bond Proceeds	$ 1,234,328		1,234,328	1,234,328
Premiums (discount) on bonds issued	(6,535)		(6,535)	(6,535)
Transfer In				
Total Other Financing Sources (Uses)	$ 1,227,793		1,227,793	1,227,793
Net Change In Fund Balances	$ 287,827	(285,998)	1,829	
Fund Balances - Beginning		287,827		
Fund Balances - Ending		$ 1,829		

Webb County, Texas
Building Maintenance and Construction 2007/2008
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$	37,860	37,860	37,860
Total Revenues	$	37,860	37,860	37,860
EXPENDITURES				
Current:				
General Government				
Minor Apparatus & Tools	$	95,734	95,734	95,734
Public Safety				
Minor Apparatus & Tools		7,950	7,950	7,950
Justice System				
Minor Apparatus & Tools		20,405	20,405	20,405
Health and Human Services				
Minor Apparatus & Tools		2,822	2,822	2,822
Capital Outlay		498,798	498,798	2,326,697
Total Expenditures	$	625,709	625,709	2,453,608
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(587,849)	(587,849)	(2,415,748)
Other Financing Sources (Uses):				
Transfer In	$ 3,020,000	34,908	3,054,908	3,054,908
Transfer Out		(601,300)	(601,300)	(601,300)
Total Other Financing Sources (Uses)	$ 3,020,000	(566,392)	2,453,608	2,453,608
Net Change In Fund Balances	$ 3,020,000	(1,154,241)	1,865,759	37,860
Fund Balances - Beginning		3,020,000		
Fund Balances - Ending		$ 1,865,759		

Webb County, Texas
Girl Scouts Center
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$ 2,401	10,990	13,391	13,391
Other Revenues	634,000	115,720	749,720	749,720
Total Revenues	$ 636,401	126,710	763,111	763,111
EXPENDITURES				
Current:				
Capital Outlay	$ 504,841	719,472	1,224,313	1,293,720
Total Expenditures	$ 504,841	719,472	1,224,313	1,293,720
Excess (Deficiency) Of Revenue Over (Under) Expenditures	131,560	(592,762)	(461,202)	(530,609)
Other Financing Sources (Uses):				
Transfer In	544,000		544,000	544,000
Total Other Financing Sources (Uses)	$ 544,000		544,000	544,000
Net Change In Fund Balances	$ 675,560	(592,762)	82,798	13,391
Fund Balances - Beginning		675,560		
Fund Balances - Ending		$ 82,798		

Webb County, Texas
Purchase Land & Building, Series 2008 A
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$	27,273	27,273	27,273
Capital Outlay				2,000,000
Total Expenditures	$	27,273	27,273	2,027,273
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(27,273)	(27,273)	(2,027,273)
Other Financing Sources (Uses):				
Bond Proceeds		2,027,273	2,027,273	2,027,273
Total Other Financing Sources (Uses)	$	2,027,273	2,027,273	2,027,273
Net Change In Fund Balances	$	2,000,000	2,000,000	
Fund Balances - Beginning				
Fund Balances - Ending		$ 2,000,000		

Webb County, Texas
Quad City Building Improvements, Series 2008 A
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$	8,182	8,182	8,182
Capital Outlay				600,000
Total Expenditures	$	8,182	8,182	608,182
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(8,182)	(8,182)	(608,182)
Other Financing Sources (Uses):				
Bond Proceeds		608,182	608,182	608,182
Total Other Financing Sources (Uses)	$	608,182	608,182	608,182
Net Change In Fund Balances	$	600,000	600,000	
Fund Balances - Beginning				
Fund Balances - Ending		$ 600,000		

Webb County, Texas
Capital Outlay, Series 2008 A
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$			
Total Revenues	$			
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$	23,182	23,182	23,182
Capital Outlay				1,700,000
Total Expenditures	$	23,182	23,182	1,723,182
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(23,182)	(23,182)	(1,723,182)
Other Financing Sources (Uses):				
Bond Proceeds		1,723,182	1,723,182	1,723,182
Total Other Financing Sources (Uses)	$	1,723,182	1,723,182	1,723,182
Net Change In Fund Balances	$	1,700,000	1,700,000	
Fund Balances - Beginning				
Fund Balances - Ending		$ 1,700,000		

Webb County, Texas
Interest Income, Series 2008 A
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$	1,948	1,948	1,948
Total Revenues	$	1,948	1,948	1,948
EXPENDITURES				
Current:				
Debt Service				
Bond issuance costs	$			
Capital Outlay				
Total Expenditures	$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures		1,948	1,948	1,948
Other Financing Sources (Uses):				
Bond Proceeds				
Total Other Financing Sources (Uses)	$			
Net Change In Fund Balances	$	1,948	1,948	1,948
Fund Balances - Beginning				
Fund Balances - Ending		$ 1,948		

Webb County, Texas
JJAEP Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	$	17,981	17,981	17,981
Total Revenues	$	17,981	17,981	17,981
EXPENDITURES				
Current:				
Capital Outlay	$			750,000
Total Expenditures	$			750,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		17,981	17,981	(732,019)
Other Financing Sources (Uses):				
Transfer In	750,000		750,000	750,000
Total Other Financing Sources (Uses)	$ 750,000		750,000	750,000
Net Change In Fund Balances	$ 750,000	17,981	767,981	17,981
Fund Balances - Beginning		750,000		
Fund Balances - Ending		$ 767,981		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 724195
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

		Grant #724195 Grant Period 5/17/05 - 12/31/09			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	133,572	563	134,135	500,000
Revenue In Kind					58,000
Total Revenues	$	133,572	563	134,135	558,000
EXPENDITURES					
Current:					
Capital Projects:					
Rehabilitation of Private Properties (Water Service)	$				30,250
Rehabilitation of Private Properties (Sewer Service)					82,900
Water Facilities					216,866
Engineering and Architectural Services		93,397	563	93,960	127,485
General Administration		40,175		40,175	42,499
Expenditures In Kind					58,000
Total Expenditures	$	133,572	563	134,135	558,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Office of Rural and Community Affairs - Contract Number 721175
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

		Grant #721175 Grant Period 7/05/02 - 7/04/08			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	51,404	248,596	300,000	300,000
Total Revenues	$	51,404	248,596	300,000	300,000
EXPENDITURES					
Current:					
Community & Economic Development:					
Rehabilitation of Private Properties (Water Service)	$		70,242	70,242	70,242
Rehabilitation of Private Properties (Sewer Service)			171,318	171,318	171,318
Engineering and Architectural Services		27,250	5,565	32,815	32,815
General Administration		24,154	1,471	25,625	25,625
Total Expenditures	$	51,404	248,596	300,000	300,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Federal Emergency Management Agency-Disaster 1709
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

	2008			
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	$	345,349	345,349	345,349
Total Revenues	$	345,349	345,349	345,349
EXPENDITURES				
Current:				
Infrastructure and Environmental Services				
Administration Fees	$	9,944	9,944	9,944
Debris Removal		21,945	21,945	21,945
Galvan Road		29,782	29,782	41,725
Nicholson Road				23,830
Las Lomas Road		21,279	21,279	21,279
Colorado Road		12,189	12,189	12,189
Lincoln Road				12,828
Callaghan Road		39,312	39,312	39,312
Welhausen Road		7,659	7,659	22,570
Wormser Road		38,468	38,468	38,468
San Carlos Road		377	377	4,985
Eagle Pass Road		44,762	44,762	44,762
Mangana Hein Road				6,733
San Juan Road		9,110	9,110	9,110
San Ignacio Road		23,469	23,469	23,469
Eagle Pass (By Pass)		6,270	6,270	6,270
Water Plant Intake Pump		5,930	5,930	5,930
Total Expenditures	$	270,496	270,496	345,349
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$	74,853		
Fund Balances - Beginning				
Fund Balances - Ending		$ 74,853		

Webb County, Texas
Texas Water Development Board - Contract G11900
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

	TWDB Contract # G11900 Grant Period 7/14/99-7/31/09			
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	$ 5,811,689		5,811,689	5,882,145
Total Revenues	$ 5,811,689		5,811,689	5,882,145
EXPENDITURES				
Capital Project:				
Professional Services	$ 694,614		694,614	845,771
Other	201,843		201,843	288,555
Capital Outlay	4,915,233		4,915,233	4,747,819
Total Expenditures	$ 5,811,690		5,811,690	5,882,145
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending		$		

Webb County, Texas
Texas Department of Transportation - El Cenizo Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

		Grant #3BCF5012 Grant Period 1/10/03 - 10/31/08			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	2,286,119	16,791	2,302,910	2,317,278
Total Revenues	$	2,286,119	16,791	2,302,910	2,317,278
EXPENDITURES					
Current:					
Capital Projects:					
Construction					
Street and Drainage Improvements	$	2,072,502	16,791	2,089,293	2,091,879
Engineering and Architectural Services		113,880		113,880	118,399
General Administration		99,737		99,737	107,000
Total Expenditures	$	2,286,119	16,791	2,302,910	2,317,278
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
TXDOT - Bruni, Mirando, Los Corralitos Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

		Grant #3BCF5014 Grant Period 1/10/03 - 10/31/08			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	706,493	151,266	857,759	1,094,228
Total Revenues	$	706,493	151,266	857,759	1,094,228
EXPENDITURES					
Current:					
Capital Projects:					
Construction					
Street and Drainage Improvements	$	494,185	75,121	569,306	602,613
Engineering and Architectural Services		210,860	75,750	286,610	449,450
General Administration		1,448	395	1,843	42,165
Total Expenditures	$	706,493	151,266	857,759	1,094,228
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
TXDOT - Tanquecitos I & II Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

		Grant #5BCF5029 Grant Period 6/20/05 - 9/30/09			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	275,639	724	276,363	1,230,015
Total Revenues	$	275,639	724	276,363	1,230,015
EXPENDITURES					
Current:					
Capital Projects:					
Construction					
Street and Drainage Improvements	$				884,679
Engineering and Architectural Services		201,834		201,834	270,569
General Administration		73,805	724	74,529	74,767
Total Expenditures	$	275,639	724	276,363	1,230,015
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
TXDOT - D-5 Acres
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

		Grant #5BCF5030 Grant Period 06/01/06 - 09/30/09			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	23,816		23,816	241,083
Total Revenues	$	23,816		23,816	241,083
EXPENDITURES					
Current:					
Capital Projects:					
Construction					
Street And Drainage Improvements	$				190,053
Engineering And Architectural Services		21,357		21,357	31,554
General Administration		2,459		2,459	19,476
Total Expenditures	$	23,816		23,816	241,083
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances-Beginning					
Fund Balances-Ending			$		

Webb County, Texas
TXDOT - Ranchito Penitas West Roadway Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

		Grant #5BCF5031 Grant Period 10/01/05 - 09/30/08			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	362,302	102,045	464,347	1,127,320
Total Revenues	$	362,302	102,045	464,347	1,127,320
EXPENDITURES					
Current:					
Capital Projects:					
Construction	$				
Street And Drainage Improvements			102,045	102,045	650,055
Engineering and Architectural Services		362,302		362,302	386,194
General Administration					91,071
Total Expenditures	$	362,302	102,045	464,347	1,127,320
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
TXDOT - San Carlos #1 and #2
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

		Grant #5BCF5032 Grant Period 06/01/06 - 09/30/09			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	198,066	74,365	272,431	1,442,002
Total Revenues	$	198,066	74,365	272,431	1,442,002
EXPENDITURES					
Current:					
Capital Projects:					
Construction					
Street And Drainage Improvements	$				1,076,849
Engineering And Architectural Services		151,172	34,803	185,975	248,661
General Administration		46,894	39,562	86,456	116,492
Total Expenditures	$	198,066	74,365	272,431	1,442,002
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances-Beginning					
Fund Balances-Ending			$		

Webb County, Texas
Texas Department of Transportation - Contract Number 5BCF5033
Old Milwaukee Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

	Grant #5BCF5033 Grant Period 6/20/05 - 6/19/08			
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	$ 78,366	5,669	84,035	423,786
Total Revenues	$ 78,366	5,669	84,035	423,786
EXPENDITURES				
Current:				
Capital Projects:				
Construction	$			
Street And Drainage Improvements				304,224
Engineering And Architectural Services	77,985	5,340	83,325	93,802
General Administration	381	329	710	25,760
Total Expenditures	$ 78,366	5,669	84,035	423,786
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$			
Fund Balances - Beginning				
Fund Balances - Ending		$		

Webb County, Texas
TXDOT - Ranchitos 359 East Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

		Grant #5BCF5034 Grant Period 10/01/05 - 09/30/08			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	29,081		29,081	337,035
Total Revenues	$	29,081		29,081	337,035
EXPENDITURES					
Current:					
Capital Projects:					
Construction	$				
Street And Drainage Improvements					279,682
Engineering And Architectural Services		29,081		29,081	30,126
General Administration					27,227
Total Expenditures	$	29,081		29,081	337,035
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances-Beginning					
Fund Balances-Ending			$		

Webb County, Texas
Texas Department of Transportation - Contract Number 5BCF5035
Los Altos Border Colonia Access Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2008

		Grant #5BCF5035 Grant Period 6/20/05 - 6/19/08			
		Prior Years	Current Year	Total to Date	Project Authorization
REVENUES					
Intergovernmental	$	74,354		74,354	569,306
Total Revenues	$	74,354		74,354	569,306
EXPENDITURES					
Current:					
Capital Projects:					
Construction	$				
Street And Drainage Improvements					411,382
Engineering and Architectural Services		74,295		74,295	123,319
General Administration		59		59	34,605
Total Expenditures	$	74,354		74,354	569,306
Excess (Deficiency) Of Revenues Over (Under) Expenditures	$				
Fund Balances - Beginning					
Fund Balances - Ending			$		

Webb County, Texas
Texas Water Development Board-Contract G11800/G17100
Rio Bravo-El Cenizo Water & Wastewater Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2007

	Grant # G11800/G17100 Grant Period 7/14/99 - 07/31/09			
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	$ 16,342,193	1,437,084	17,779,277	20,809,778
Interest	73,179	3,696	76,875	
Total Revenues	$ 16,415,372	1,440,780	17,856,152	20,809,778
EXPENDITURES				
Capital Projects:				
Professional Services	$ 1,857,469	29,303	1,886,772	2,275,511
Other Expenses	2,596,525		2,596,525	3,082,259
Capital Outlay	11,960,543	1,411,023	13,371,566	15,452,008
Total Expenditures	$ 16,414,537	1,440,326	17,854,863	20,809,778
Excess (Deficiency) Of Revenue Over (Under) Expenditures	$ 835	454	1,289	
Fund Balances - Beginning				
Fund Balances - Ending		$ 454		

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WEBB COUNTY, TEXAS DEBT SERVICE

This fund is used to account for the payment of principal and interest on general long-term debt. Financing is provided by ad valorem taxes and County's Water Utility Enterprise Fund.

Webb County, Texas
Debt Service Fund
Balance Sheet
Nonmajor Governmental Funds
September 30, 2008

		2008
ASSETS		
Current:		
Cash And Cash Equivalents	$	785,360
Delinquent Taxes Receivable		1,278,256
Less Allowance For Estimated Uncollectible Taxes		(187,167)
Net Taxes Receivable		1,091,089
Due From Other Funds		10,542
Other Receivables		379
Prepaid Expenses		5,248
Total Current Assets		1,892,618
Total Assets	$	1,892,618
LIABILITIES AND FUND EQUITY		
Current Liabilities:		
Due To Other Funds	$	2
Deferred Revenue		1,036,112
Total Current Liabilities		1,036,114
Total Liabilities	$	1,036,114
Fund Equity:		
Reserved for Debt Service	$	856,504
Total Fund Equity	$	856,504
Total Liabilities And Fund Equity	$	1,892,618

Webb County, Texas
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended September 30, 2008 with Comparative Figures
For the Year Ended September 30, 2007

	Budgeted Amounts		Actual	Variance with Final Budget- Positive	Total Prior Year
	Original	Final	Amounts	(Negative)	As Of 9/30/07
REVENUES					
Property Taxes	$ 7,037,589	7,037,589	6,788,531	(249,058)	7,017,997
Refunds	296,700	296,700	1,162	(295,538)	9,203
Investment Earnings	165,000	165,000	100,464	(64,536)	163,228
Total Revenues	$ 7,499,289	7,499,289	6,890,157	(609,132)	7,190,428
EXPENDITURES					
Current:					
General Government					
Issuance Costs	$	203,488	192,447	11,041	
Debt Service					
Certificates Of Obligation	4,340,000	4,485,000	4,330,172	154,828	3,916,927
Notes On Equipment	61,811	61,811	61,810	1	58,238
Loan Payments	168,707	157,549	155,648	1,901	150,403
Interest And Fiscal Charges	3,428,617	3,428,617	2,912,856	515,761	3,393,826
Late Payment Fees					527
Payments to Escrow Agent		436,629	436,629		
Total Expenditures	$ 7,999,135	8,773,094	8,089,562	683,532	7,519,921
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(499,846)	(1,273,805)	(1,199,405)	74,400	(329,493)
Other Financing Sources (Uses):					
Long-Term Debt Issued	$	15,215,000	15,215,000		
Payments To Refunded Bond Escrow Agent		(15,011,543)	(15,011,513)	30	
Transfers In	536,703	536,703	536,703		547,772
Total Other Financing Sources (Uses)	$ 536,703	740,160	740,190	30	547,772
Net change in fund balances	$ 36,857	(533,645)	(459,215)	74,430	218,279
Fund Balances- Beginning Restated			1,315,719		940,529
Fund Balances- Ending			$ 856,504		1,158,808

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WEBB COUNTY EMPLOYEES' HEALTH BENEFITS

An internal service fund used to account for Webb County employees' medical and dental premiums and payments.

WORKER'S COMPENSATION RESERVE FUND

An internal service fund used to account for Webb County's self insurance of workmen's compensation premiums and payments.

Webb County, Texas
Combining Statement of Net Assets
Internal Service Funds
September 30, 2008

	Employees Health Benefits	Workers Compensation Reserve	Total
ASSETS			
Current assets:			
Cash and investments	$ 929,205	$ 5,300,466	$ 6,229,671
Due from other funds	426,595	-	426,595
Total current assets	1,355,800	5,300,466	6,656,266
Non-current assets:			
Capital Assets:			
Equipment and Furniture	60,128	23,940	84,068
Less Accumulated depreciation	(60,128)	(23,940)	(84,068)
Total non-current assets	-	-	-
Total assets	1,355,800	5,300,466	6,656,266
LIABILITIES			
Current Liabilities:			
Accounts payable	617,750	46,577	664,327
Due to other funds	-	843,141	843,141
Other Accrued expenses	122,358	28,144	150,502
Compensated absences	-	22,812	22,812
Claims and judgments	615,692	385,798	1,001,490
Total current liabilities	1,355,800	1,326,472	2,682,272
Non-current liabilities:			
Claims and judgments	-	280,084	280,084
Total non-current liabilities	-	280,084	280,084
Total liabilities	1,355,800	1,606,556	2,962,356
NET ASSETS			
Unrestricted	-	3,693,910	3,693,910
Total net assets	$ -	$ 3,693,910	$ 3,693,910

Webb County, Texas
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended September 30, 2008

	Employees Health Benefits	Workers Compensation Reserve	Total
REVENUES			
Charges for services	$ 8,230,488	$ 2,693,268	$ 10,923,756
Total operating revenues	8,230,488	2,693,268	10,923,756
OPERATING EXPENSES			
Contractual services	-	59,158	59,158
Other supplies and expenses	-	1,739	1,739
Insurance claims and expenses	8,691,005	534,245	9,225,250
Total operating expenses	8,691,005	595,142	9,286,147
Operating income (loss)	(460,517)	2,098,126	1,637,609
NON-OPERATING REVENUES (EXPENSES)			
Interest and investment revenue	40,946	145,311	186,257
Total non-operating revenue (expenses)	40,946	145,311	186,257
Income (loss) before contributions and transfers	(419,571)	2,243,437	1,823,866
Transfers in	419,571	-	419,571
Transfers out	-	(939,636)	(939,636)
Change in net assets	-	1,303,801	1,303,801
Total net assets - beginning	-	2,390,109	2,390,109
Total net assets - ending	$ -	$ 3,693,910	$ 3,693,910

Webb County, Texas
Webb County Employees' Health Benefits
Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)
and Changes in Net Assets
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Budgeted Amounts				Variance with	
			Actual	Actual	Final Budget--	Total
	Original	Final	Amounts	Budget Basis	Positive (Negative)	Prior Year As Of 9/30/07
OPERATING REVENUES:						
Charges For Services	$ 6,450,000	6,450,000	6,308,872	6,308,872	(141,128)	6,151,005
Charges For Services-Employees	1,800,000	1,800,000	1,921,616	1,921,616	121,616	1,931,075
Total Operating Revenues	8,250,000	8,250,000	8,230,488	8,230,488	(19,512)	8,082,080
OPERATING EXPENSES:						
Current:						
Blue Cross/Blue Shield Ad	1,225,000	1,225,000	1,173,867	1,173,867	51,133	1,089,782
Cafeteria Plan Sec 125 Ad	20,000	20,000	15,255	15,255	4,745	18,865
Cobra Administration Fees	2,000	2,000	1,555	1,555	445	1,350
Basic Life Insurance	65,000	65,000	59,074	59,074	5,926	62,833
Depreciation Expense						4,767
Claims Paid	6,500,000	6,250,000	5,691,776	5,691,776	558,224	5,668,796
Claims Paid-Dental	420,000	420,000	418,570	418,570	1,430	399,863
Claims Paid-Prescriptions	1,200,000	1,450,000	1,330,908	1,330,908	119,092	1,182,688
Total Operating Expenses	9,432,000	9,432,000	8,691,005	8,691,005	740,995	8,428,944
Operating Income (Loss)	(1,182,000)	(1,182,000)	(460,517)	(460,517)	721,483	(346,864)
NON-OPERATING REVENUES						
Interest	55,000	55,000	40,946	40,946	(14,054)	92,537
Total Non-Operating Revenues	55,000	55,000	40,946	40,946	(14,054)	92,537
OPERATING INCOME BEFORE TRANSFERS	(1,127,000)	(1,127,000)	(419,571)	(419,571)	707,429	(254,327)
Transfers In			419,571	419,571	419,571	249,560
Total Transfers In/Out			419,571	419,571	419,571	249,560
Income(Loss)	$ (1,127,000)	(1,127,000)			1,127,000	(4,767)
Total net assets - beginning						4,767
Total net assets - ending			$			

Webb County, Texas
Webb County Worker's Compensation Reserve Fund
Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)
and Changes in Net Assets
Year Ended September 30, 2008 with Comparative Figures
for Year Ended September 30, 2007

	Budgeted Amounts		Actual	Actual Budget	Variance with Final Budget-- Positive	Total Prior Year
	Original	Final	Amounts	Basis	(Negative)	As Of 9/30/07
OPERATING REVENUES:						
Charges For Services And Refunds	$ 2,410,000	2,410,000	2,693,268	2,693,268	283,268	2,460,028
Total Operating Revenues	2,410,000	2,410,000	2,693,268	2,693,268	283,268	2,460,028
OPERATING EXPENSES:						
Current:						
Professional Services	60,000	60,000	39,018	39,018	20,982	48,990
Professional Services Drug/Alcohol Test	40,000	40,000	20,140	20,140	19,860	9,203
Bonds And Insurance	10,000	10,000	1,739	1,739	8,261	9,608
Worker's Compensation Premium	95,000	95,000	89,313	89,313	5,687	74,544
Third Party Administration	70,000	70,000	45,892	45,892	24,108	13,150
Claims Paid Major Medical	800,000	800,000	399,040	399,040	400,960	622,031
Total Operating Expenses	1,075,000	1,075,000	595,142	595,142	479,858	777,526
Operating Income (Loss)	1,335,000	1,335,000	2,098,126	2,098,126	763,126	1,682,502
NON-OPERATING REVENUES						
Interest	70,156	70,156	145,311	145,311	75,155	152,884
Total Non-Operating Revenues	70,156	70,156	145,311	145,311	75,155	152,884
OPERATING INCOME BEFORE TRANSFERS	1,405,156	1,405,156	2,243,437	2,243,437	838,281	1,835,386
Transfers Out to:						
Employee Retiree Insurance Trust Fund	(150,000)	(150,000)	(520,065)	(520,065)	(370,065)	(361,945)
Employee's Health Benefit Fund			(419,571)	(419,571)	(419,571)	(249,560)
Total Transfers	(150,000)	(150,000)	(939,636)	(939,636)	(789,636)	(611,505)
Change in net assets	1,255,156	1,255,156	1,303,801	1,303,801	48,645	1,223,881
Total net assets - beginning			2,390,109			1,166,228
Total net assets - ending			$ 3,693,910			2,390,109

Webb County, Texas
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2008

	Webb County Employees Health Benefits	Webb County Worker's Compensation Reserve Fund	Total 2008
CASH FLOWS FROM OPERATING ACTIVITIES			
Premiums from participants	$ 8,230,488	2,693,268	10,923,756
Payments to vendors, suppliers, and insurance administrators	(9,127,968)	(395,829)	(9,523,797)
Net cash provided by operating activities	(897,480)	2,297,439	1,399,959
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Transfers In	419,571		419,571
Transfers Out		(939,636)	(939,636)
Net cash provided by non capital financing activities	419,571	(939,636)	(520,065)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	40,946	145,311	186,257
Net cash provided by investing activities	40,946	145,311	186,257
Net Increase/(Decrease) in Cash and Cash Equivalents	(436,963)	1,503,114	1,066,151
Cash and pooled investments, beginning of year	1,366,168	3,797,352	5,163,520
Cash and pooled investments, end of year	$ 929,205	5,300,466	6,229,671
Reconciliation of operating income to net cash provided (used) by operations:			
Operating income	$ (460,517)	2,098,126	1,637,609
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense			
(Increase) Decrease in Due from Other Funds	(167,129)		(167,129)
Increase (Decrease) in Accounts Payable	22,347	(28,741)	(6,394)
Increase (Decrease) in Accrued Liabilities	169,288		169,288
Increase (Decrease) in Other Payable		240	240
Increase (Decrease) in Due to Other Funds		338,211	338,211
Increase (Decrease) in Funds Held In Trust	(461,469)		(461,469)
Increase (Decrease) in Short-Term Risk Liability		(146,029)	(146,029)
Increase (Decrease) in Long-Term Risk Liability		35,632	35,632
Total adjustments	(436,963)	199,313	(237,650)
Net cash provided by operating activities	$ (897,480)	2,297,439	1,399,959

INVESTEMENT TRUST FUND

The Permanent School Investment Trust 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.

INVESTMENT TRUST FUND

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

PENSION TRUST FUND

The County established in January 2003 an Employee Retiree Insurance Trust Fund (Other Employee Benefit Trust 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.

The Unclaimed Money Fund accounts for unclaimed funds with a value of less than $100 sent to the Webb County Treasurer.

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2008

	Investment Trust Funds			Employee Retiree Insurance Trust Fund
	Permanent School Fund	Available School	Total	
ASSETS				
Cash and investments	$ 1,605,980	$ 366,664	$ 1,972,644	$ 460,838
Other receivables	2,064,302	2,858,788	4,923,090	370,065
Total assets	3,670,282	3,225,452	6,895,734	830,903
LIABILITIES				
Accounts payable	2,670,282	3,225,452	5,895,734	17,019
Refunds payable and others	-	-	-	781,788
Total liabilities	2,670,282	3,225,452	5,895,734	798,807
NET ASSETS				
Held in trust for benefits and other purposes	$ 1,000,000		$ 1,000,000	$ 32,096

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2008

	Investment Trust Funds			Employee Retiree Insurance Trust Fund
	Permanent School Fund	Available School	Total	
ADDITIONS				
Contributions:				
Plan Members	$ -	$ -	$ -	$ 62,886
Total contributions	-	-	-	62,886
Investment earnings:				
Interest	46,844	12,288	59,132	7,885
Total net investment earnings	46,844	12,288	59,132	7,885
Other Additions:				
Fees and collections				
Grazing lease and royalities	1,432,597	-	1,432,597	-
Transfers in	-	2,883,442	2,883,442	520,065
Total other additions	1,432,597	2,883,442	4,316,039	520,065
Total additions	1,479,441	2,895,730	4,375,171	590,835
DEDUCTIONS				
Benefits	-	-	-	36,819
Claims	-	-	-	499,346
Administrative	-	-	-	22,575
Education	-	3,255,010	3,255,010	-
Transfers out	2,883,442	-	2,883,442	-
Total deductions	2,883,442	3,255,010	6,138,452	558,740
Change in net assets	(1,404,001)	(359,280)	(1,763,281)	32,096
Net assets - beginning	2,404,001	359,280	2,763,281	-
Net assets - ending	$ 1,000,000		$ 1,000,000	$ 32,096

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2008

	District Clerk Agency	County Clerk Agency	District Attorney Hot Check	District Attorney Pooled Seizures	Sheriff Inmate Trust
ASSETS					
Cash and investments	$ 10,544,314	$ 1,914,973	$ 60,157	$ 493,926	$ 75,312
Other receivables	594	-	-	-	84
Total assets	10,544,908	1,914,973	60,157	493,926	75,396
LIABILITIES					
Accounts payable	1,395	-	2,450	-	-
Due to other governments	-	-	-	-	-
Refunds payable and others	10,543,513	1,914,973	57,707	493,926	75,396
Total liabilities	10,544,908	1,914,973	60,157	493,926	75,396

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2008

	Cash Bonds Agency	Tax Assessor Collector Agency	Unclaimed Money Fund	Agency Funds
ASSETS				
Cash and investments	$ 181,875	$ 3,383,445	$ -	$ 16,654,002
Other receivables	537,499	89,908	4,896	632,981
Total assets	719,374	3,473,353	4,896	17,286,983
LIABILITIES				
Accounts payable	-	5,498	-	9,343
Due to other governments	-	3,467,855	-	3,467,855
Refunds payable and others	719,374	-	4,896	13,809,785
Total liabilities	719,374	3,473,353	4,896	17,286,983

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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, 2008

		Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
District Clerk Fund					
ASSETS					
Cash and investments		$ 9,777,980	15,500,350	14,734,016	10,544,314
Other receivables		594			594
	Total Assets	$ 9,778,574	15,500,350	14,734,016	10,544,908
LIABILITIES					
Accounts Payable			1,395		1,395
Refunds payable and others		$ 9,778,574	9,325,553	8,560,615	10,543,513
	Total Liabilities	$ 9,778,574	9,326,948	8,560,615	10,544,908
County Clerk Fund					
ASSETS					
Cash and investments		$ 475,547	3,277,261	1,837,835	1,914,973
	Total Assets	$ 475,547	3,277,261	1,837,835	1,914,973
LIABILITIES					
Refunds payable and others		$ 475,547	3,277,261	1,837,835	1,914,973
	Total Liabilities	$ 475,547	3,277,261	1,837,835	1,914,973
D.A. Hot Check Processing					
ASSETS					
Cash and investments		$ 56,778	338,524	335,144	60,157
	Total Assets	$ 56,778	338,524	335,144	60,157
LIABILITIES					
Accounts payable		$ 2,334	117		2,450
Refunds payable and others		54,444	338,408	335,145	57,707
	Total Liabilities	$ 56,778	335,145	338,408	60,157
D.A. Pool Forfeiture Fund					
ASSETS					
Cash and investments		$ 2,592,365	406,153	2,504,593	493,926
	Total Assets	$ 2,592,365	406,153	2,504,593	493,926
LIABILITIES					
Refunds payable and others		$ 2,592,365	406,153	2,504,593	493,926
	Total Liabilities	$ 2,592,365	406,153	2,504,593	493,926

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2008

		Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
Sheriff Inmate Trust Fund					
ASSETS					
Cash and investments		$ 65,443	880,304	870,434	75,312
Other receivables		84			84
	Total Assets	$ 65,527	880,304	870,434	75,396
LIABILITIES					
Refunds payable and others		$ 65,527	880,147	870,277	75,396
	Total Liabilities	$ 65,527	880,147	870,277	75,396
Cash Bonds					
ASSETS					
Cash and investments		$ 162,897	125,426	106,448	181,875
Other receivables		574,007		36,508	537,499
	Total Assets	$ 736,904	125,426	142,956	719,374
LIABILITIES					
Refunds payable and others		$ 736,904	234,950	252,479	719,374
	Total Liabilities	$ 736,904	234,950	252,479	719,374
Tax Assessor-Collector Fund					
ASSETS					
Cash and investments		$ 3,593,709	113,572,750	113,783,012	3,383,445
Other receivables		95,051		5,143	89,908
	Total Assets	$ 3,688,760	113,572,750	113,788,155	3,473,353
LIABILITIES					
Accounts payable		$ 25,417		19,919	5,498
Due to other governments		3,663,343	111,959,194	112,154,682	3,467,855
	Total Liabilities	$ 3,688,760	111,959,194	112,174,601	3,473,353
Unclaimed Money Fund					
ASSETS					
Other receivables		$ 4,710	186		4,896
	Total Assets	$ 4,710	186		4,896
LIABILITIES					
Refunds payable and others		$ 4,710	186		4,896
	Total Liabilities	$ 4,710	186		4,896
Total All Agency Funds					
ASSETS					
Cash and investments		$ 16,724,719	134,100,768	134,171,483	16,654,002
Other receivables		674,446	186	41,651	632,981
	Total Assets	$ 17,399,165	134,100,954	134,213,134	17,286,983
LIABILITIES					
Accounts payable		$ 27,751	117	19,919	9,343
Refunds payable and others		13,708,071	14,462,658	14,360,944	13,809,785
Due to other governments		3,663,343	111,959,194	112,154,682	3,467,855
	Total Liabilities	$ 17,399,165	126,421,968	126,535,545	17,286,983

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
September 30, 2008 and 2007

	2008	2007
Capital Assets:		
Land	$ 8,077,534	7,512,310
Infrastructure and Infrastructure in Progress	93,840,764	91,152,066
Buildings	81,677,680	80,646,686
Furniture, Fixtures & Equipment	33,510,767	32,187,368
Construction In Progress	15,878,380	8,642,623
Total Capital Assets	$ 232,985,124	220,141,059
Investment In Capital Assets From:		
Capital Projects Grants	$ 47,347,521	44,968,595
Capitalized Interest	1,075,926	1,075,926
Certificate of Obligations	112,864,953	103,499,534
Special Revenue Fund Revenues	13,596,170	13,527,558
Forfeitures	1,348,121	936,937
Federal Revenue	819,547	819,547
General Fund Revenues	6,258,497	6,168,930
Road and Bridge Fund Revenues	46,936,115	46,405,758
Trust Fund Receipts	261,500	261,500
Donated Property	2,476,773	2,476,773
Total Investment In Capital Assets	$ 232,985,124	220,141,059

This schedule includes capital assets of internal service funds.

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2008

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
General Government						
Radio Communications				25,797		25,797
Commissioners Court				227,338		227,338
County Judge				96,037		96,037
Risk Management				125,415		125,415
Elections Administrator				198,115		198,115
County Treasurer				25,029		25,029
County Auditor				195,694		195,694
Management Information System				788,768		788,768
Public Information Officer				478		478
Purchasing				151,191		151,191
Tax Assessor Collector				699,604		699,604
Tax Office Renovation					313,808	313,808
Vehicle & Heavy Equipment Maintenance				6,244		6,244
General Operations				220,014		220,014
Building Maintenance				249,214		249,214
Central Appraisal				10,184		10,184
Tex-Mex Purchase	431,622		1,005,451			1,437,073
3-1-1 Call Center				42,959		42,959
Webb County Courthouse			408,181	347,343		755,524
Webb County Courthouse Renovation			4,026,116	305,064		4,331,180
Webb County Courthouse Mold Remediation			62,694			62,694
Administration Building	1,907,166		13,043,518	407,238		15,357,922
Computerization Master Plan				2,209,368		2,209,368
AS400 Purchase				285,274		285,274
Courthouse Annex			149,411		10,276	159,687
Available School Fund	261,500					261,500
R & B Office, Training Rm, Gas St			158,063			158,063
R & B Garage, Car Office, Welding Shop			190,953			190,953
R & B Rep. Station/Tower, Fence			43,898			43,898
County Engineering				90,784		90,784
County Clerks				37,790		37,790
Records Management Facility			695,196	19,396		714,591
Texas Parks and Wildlife Office Building					33,753	33,753
Chiller Plant Project			37,397			37,397
Total General Government	2,600,288		19,820,877	6,764,337	357,837	29,543,339
Justice System						
County Attorney				184,590		184,590
County Clerk				161,791		161,791
District Clerk				171,527		171,527
District Clerk Central Jury Room				156,792		156,792
District Attorney				93,106		93,106
District Attorney Equitable Sharing				17,425		17,425
49th District Court				402,349		402,349
111th District Court				150,038		150,038
341st District court				183,700		183,700
406th District Court				78,253		78,253
Personal Bond Coordinator				617		617
County Court at Law #1				58,683		58,683
County Court at Law #2				42,517		42,517
Justice of the Peace Pct 1 Pl 1				29,446		29,446

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2008

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Justice System (continued)						
Justice of the Peace Pct 1 Pl 2				34,483		34,483
Justice of the Peace Courthouse Pct 2, Pl 1 & 2			1,078,996			1,078,996
Justice of the Peace Pct 2 Pl 1			109,934	19,449		129,383
Justice of the Peace Pct 3			33,296	16,474		49,770
Justice of the Peace Pct 4			320,455	178,038		498,493
Regional Crime Lab				58,549		58,549
Public Defender's Office				76,651		76,651
Law Library				15,459		15,459
Personal Bond Office				1,012		1,012
Bail Bond Board				1,750		1,750
District Attorney Hot Checks				3,933		3,933
District Attorney Forfeiture Fund				176,076		176,076
CJD Domestic Violence Counsel				8,242		8,242
OJP Shooting Range			49,361			49,361
Women's Legal Advocate				2,391		2,391
Alternative Education Program			216,713	149,843		366,556
Drug Impact Court				17,196		17,196
Drug Impact Court Reserve Fund				28,460		28,460
Records Management & Preservation Fund				22,180		22,180
County Clerk Rec Management & Preservation				6,869		6,869
Delinquent Task Force				120		120
Webb County Justice Center	1,103,614		18,167,759	696,616		19,967,989
Webb County Justice Center 5th Floor Remodeling					530,180	530,180
Judicial General				77,600		77,600
Pretrial				6,530		6,530
Indigent Defense Equalization				44,520		44,520
Juvenile Justice Center			83,728	78,478		162,206
Total Justice System	1,103,614		20,060,242	3,451,751	530,180	25,145,787
Public Safety						
Constable Pct 1				435,363		435,363
Constable Forfeiture Fund				28,878		28,878
Constable Pct 4				177,488		177,488
Constable Pct 3				71,231		71,231
Constable Pct 2				101,684		101,684
Sheriff				1,947,204		1,947,204
Sheriff's Substation			224,062	35,601		259,663
Criminal Justice Information System - Sheriff				139,536		139,536
Justice Center Security				19,307		19,307
Sheriff Forfeiture Fund				670,908		670,908
District Attorney Forfeiture Fund				515,310		515,310
Live Scan Electronic Arrest				57,414		57,414
OJP LLEBG 98LBVX4098				67,300		67,300
OJP LLEBG 2000LBBX0978				136,104		136,104
Special Law Enforcement Unit				194,480		194,480
Local Law Enforcement Block				9,546		9,546
Laredo Fire Department Interlocal Agreement				447,716		447,716
Texas Vine				42,750		42,750
Texas Forest Brush Truck				108,000		108,000
Operation Linebacker				69,846		69,846
JAG Operation Linebacker				524,104		524,104

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2008

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Public Safety (continued)						
State Homeland Security				185,457		185,457
CJD Operation Linebacker				34,094		34,094
Performance Reward Program				520,923		520,923
Chemical Dependency Treatment Facility				21,712		21,712
Radio Tower Land Purchase	36,129			155,729		191,858
Planning & Physical Dept				21,975		21,975
Law Enforcement Administrative Building	223,817		1,416,556	106,780		1,747,153
911 Computerization Costs				694,295		694,295
County Morgue				86,276	1,048,773	1,135,050
Total Public Safety	259,946		1,640,618	7,627,011	1,048,773	10,576,349
Corrections and Rehabilitation						
Jail	908,380		11,424,309	745,690		13,078,379
Juvenile Probation				75,107		75,107
Juvenile Department				85,880		85,880
Adult Probation				53,536		53,536
CJAD Day Reporting Center				81,258		81,258
Restitution Center			31,309	256,618		287,927
Texas Juvenile Probation				95,045		95,045
Community Corrections				19,193		19,193
CRTC	289,674		611,326			901,000
Law Enforcement Project Jail Upgrade			1,823,793	50,700		1,874,493
Jail Renovation			360,524			360,524
Juvenile Justice Center	175,533					175,533
Juvenile Center Improvements			1,190,166			1,190,166
Juvenile Center Improvements			199,206	45,743		244,949
Juvenile Youth Village				83,845	12,038,343	12,122,188
Total Corrections and Rehabilitation	1,373,587		15,640,633	1,592,615	12,038,343	30,645,178
Health and Human Services						
Extension Agent				41,387		41,387
Veterans Service Office				13,537		13,537
Veterans Museum	99,940				7,850	107,790
Webb County Health Department				42,861		42,861
Welfare Office Operations				91,006		91,006
Welfare U S D A				19,482		19,482
Welfare to Work				10,187		10,187
TWC Job Retention Program				3,683		3,683
HUD Neighborhood Initiatives				24,608		24,608
State Legalization Impact assistance				43,054		43,054
Emergency Management Systems				2,098		2,098
Agri/Ranching Service Center			1,565,748	5,417		1,571,165
Emergency Medical Service Local Project				69,250		69,250
Community Action Agency			2,131,836	2,848,814		4,980,650
El Aguila Rural Transportation				271,509		271,509
Headstart			270,431	542,207		812,638
Meals on Wheels				41,704		41,704
Total Health and Human Services	99,940		3,968,015	4,070,804	7,850	8,146,609
Community and Economic Development						
Oilton Bruni Mirando Civic Center				8,172		8,172

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2008

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
Economic Development				37,000		37,000
County Engineering Department				16,585		16,585
Mirando City Library			79,949	105,133		185,082
Park Maintenance General				224,034		224,034
Casa Blanca Golf Course			483,717	349,914		833,631
Basketball court, soccer field, & accessories			105,108			105,108
Rehabilitate existing picnic sites & improvements			172,707			172,707
Park Maintenance General			24,593			24,593
EDA Olympic Swimming Pool			541,629			541,629
Park Development PCT 4			19,084			19,084
Mirando and Oilton Parks			63,580			63,580
Mirando and Oilton Park Improvements			540,387			540,387
Golf Course Improvements			237,985			237,985
Lake Casa Blanca Boat Ramp			46,190			46,190
Lake Casa Blanca Improvements			2,013,958			2,013,958
Boy Scout Camp Imp			180,344			180,344
Lake Casa Blanca Swimming Pool			203,617			203,617
Las Blancas Subdivision Plat					6,000	6,000
Hotel Motel Occup Tax Fund				2,887		2,887
EDA Life Downs				13,065		13,065
LIFE Downs Admin. Building/Stage Canopy/Sale Barn			402,266			402,266
El Cenizo Computer Capaci				9,462		9,462
TDHCA Self Help Center	3,304			8,434		11,738
Colonia Self Help Center				36,100		36,100
Revenue Sharing			24,468			24,468
Mirando Community Center Expansion			104,823			104,823
Self Help Community Dev TCDP#721859						
Self Help Center			555,344	61,958		617,302
Self Help Community Park			978,577			978,577
Self Help Tool Library					157,470	157,470
Self Help Nutrition Center			57,895		116,090	173,985
Rio Bravo Community Park			549,197			549,197
Rio Bravo South Activity Center			517,288			517,288
El Cenizo Recreational Center			397,591			397,591
La Presa Community Center			680,864			680,864
Santa Teresita Community Center			541,269	20,946		562,215
North Side International Park					20,400	20,400
Villa Antigua	519,524		1,509,505			2,029,029
Villa Antigua's Historic Casa Ortiz	315,000		1,636,354			1,951,354
Texas A&M El Cenizo Community Center			254,855			254,855
Texas A&M Larga Vista Resource Center			315,245	160,000		475,245
A&M Larga Vista Resource Center				99,986		99,986
Rio Bravo Civic Center	10,000			87,111		97,111
Rio Bravo Comm Center TPWD # 51-00014			125,880		31,306	157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr			152,314			152,314
Quad City Community Center				163,631	6,279	169,910
Oilton Bruni Mirando CC			566,057	1,736		567,793
San Isidro Ruidoso Subdivision Parkway	500,795					500,795
Bruni Community Center			374,537			374,537
Buenos Aires Community Center					8,000	8,000
Larga Vista Library			157,861			157,861

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2008

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
Bruni Recreational Park					2,300	2,300
El Cenizo Library					3,500	3,500
Park Development Pct 2					29,102	29,102
Park Development Pct 3					353	353
Peñitas West Community Park			342,334			342,334
Azteca Community Center			15,439			15,439
La Ladrillera Neighborhood Facility			75,479			75,479
Girl Scouts Center					1,224,312	1,224,312
Fred and Anita Bruni Community Center			595,200			595,200
Noon Lions Park Improvements					45,712	45,712
Father McNoboe Splash Park					244,573	244,573
Farias Splash Park				26,950		26,950
Lafayette Splash Park				28,950		28,950
Father McNaboe Baseball Field Lights		41,000				41,000
Club Office			58,136			58,136
Larga Vista Center			290,000			290,000
Larga Vista Expansion			162,129			162,129
Mainstage			319,517			319,517
Show Barn			134,342			134,342
Wash Barn			25,000			25,000
Holding Pens			134,342			134,342
Picnic Building 1			25,000			25,000
Picnic Building 2			25,000			25,000
Holding Barn			134,342			134,342
Sales Arena			133,174			133,174
Open Pavilion			199,539			199,539
Jockey Building 1			35,000			35,000
Jockey Building 2			35,000			35,000
Finance Office Building			30,000			30,000
Closed Pavilion			199,539			199,539
Horse Stall 1			57,416			57,416
Horse Stall 2			57,416			57,416
Horse Stall 3			57,416			57,416
Horse Stall 4			57,416			57,416
Horse Stall 5			57,416			57,416
Horse Stall 6			57,416			57,416
Horse Stall 7			57,416			57,416
Horse Track Bleacher-Grand Stand			300,000			300,000
Pavilion BBQ Cover			19,729			19,729
Carpenter Barn			38,337			38,337
Floyd Center I				50,000		50,000
Floyd Center II				50,000		50,000
Coordinator Office				113,752		113,752
Jesus Garcia I				60,000		60,000
Jesus Garcia II				54,000		54,000
Little Folks				184,638		184,638
Little Palominos				229,273		229,273
Magic Corner I				60,000		60,000
Magic Corner II				60,000		60,000
Roosevelt				61,000		61,000
Russell Terrace				61,000		61,000

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2008

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Community and Economic Development (continued)						
Jorge De La Garza Center				61,000		61,000
Sierra Vista Center				281,843		281,843
Springfield Acres				61,000		61,000
Tatangelo I				64,000		64,000
Tatangelo II				61,000		61,000
Tatangelo III				67,000		67,000
Tatangelo IV				67,000		67,000
Villa Allegre I				55,000		55,000
Villa Allegre II				63,000		63,000
Villa Allegre III				63,772		63,772
Villa Allegre IV				55,000		55,000
Prada				116,300		116,300
Total Community and Economic Development	1,348,623	41,000	18,343,527	3,461,632	1,895,397	25,090,178
Infrastructure and Environmental Services						
Facilities and Other Improvements						
Fire Station				171,013		171,013
Budget & Records General				241,890		241,890
Road Maintenance General			793,236	3,872,998		4,666,234
El Aguila Rural Transportation				157,690		157,690
Community Development Project 714060 El Cen	700					700
Project 715105 El Pico Road	19,642					19,642
Community Development Project 703155	71,000					71,000
Community Development Project 703939				18,000		18,000
Community Development Project 716235	25,000					25,000
Mirando City St Improvement Fy88				6,495		6,495
Larga Vista Resource Center				39,883		39,883
Larga Vista Water Extension	82,488			49,738		132,226
Rio Bravo Drainage Contract	6,375					6,375
Rio Bravo Capital Project	2,066			23,200		25,266
Road Highway Acquisition	30,764					30,764
Detention Center Waterline				217,826		217,826
St Imp & Rio Bravo Civic Cntr-Admin				999		999
Webb County Detention Center	250,000					250,000
On Site Composting				17,159		17,159
Standpipe water storage tank			142,785			142,785
Facilities/Waterlines			123,100			123,100
Potable water dispenser						
Outdoor lighting-baseball field			68,269			68,269
Fire Protection Facilities			55,811			55,811
Fire Protection Facilities			63,704			63,704
Vehicle & Heavy Equipment Maint-Old shop			59,800			59,800
Mirando Community Center			200,222			200,222
Oilton Elevated Tank		40,439				40,439
Planning				15,395		15,395
Road & Bridge		623,795		1,710,332		2,334,127
Road & Bridge Motor Pool			696,840			696,840
Total Facilities and Other Improvements	488,035	664,235	2,203,767	6,542,617		9,898,654

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2008

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Water and Sewer Lines						
Waterline Larga Vista Subdivision Contract 7031		164,386				164,386
Sewerline Larga Vista Subdivision Contract 7031		927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 7021		123,100				123,100
Sewer lines El Cenizo Contract 714060		567,306				567,306
Wastewater collection lines		1,349,592				1,349,592
Waterline Correctional Facility CCA		18,866				18,866
Modular Contract 717282		132,620				132,620
Sewerline Construction Systems Contract 717282		86,800				86,800
Waterline Detention Center		442,068				442,068
Total Water and Sewer Lines		3,811,758				3,811,758
Infrastructure						
Larga Vista Water Extension		181,604				181,604
Oilton Elevated Tank		436,062				436,062
Larga Vista Hwy 59 link to 359		170,506				170,506
St Imp & Rio Bravo Civic Center		31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 7070		105,741				105,741
TWDB Colonias Project County/City Interlocal		55,839				55,839
TWDB GO11900 CWTAP Wastewater		1,509,672				1,509,672
TWDB GO11800 EDAP Water		4,374,906				4,374,906
Street Improvement Mirando City		268,076				268,076
Street Improvement Mirando City-Contract 7083		168,835				168,835
Street Improvement Mirando City-Contract 7003		189,817				189,817
Espejo Molina Road Widening-Contract 701941		295,574				295,574
Street Paving-Contract 702691		141,025				141,025
Los Corralitos Water Improvement		18,790				18,790
Espejo Molina-Contract 702691		147,897				147,897
EDA Matching For Extension County/City Interl		281,748				281,748
Extension of McPherson Road County/City Interl		612,497				612,497
Inner Loop Capital Project County/City Interloca		765,896				765,896
Community Siren Oilton-Contract 703939		21,108				21,108
Peñitas West Septic Tank		19,824				19,824
Flood & Drainage Facilities Rio Bravo-Contract		154,985				154,985
Extension of Del Mar Blvd. County/City Interloc		200,736				200,736
Street Paving Larga Vista-Contract 703155		552,564				552,564
Subdivision-Contract 703155		181,989				181,989
Drainage-Contract 703110		296,178				296,178
Mangana-Hein Road Contract 714899		624,856				624,856
Street Paving El Pico Road Contract 715105		288,325				288,325
Wormser Road Project County/City Interlocal		104,436				104,436
Street improvements; upgrade base and caliche Tanquesitos I & II; Los Altos Contract 716941		440,000				440,000
Caliche Road Correctional Facility CCA		35,259				35,259
Upgrade Soil Roads Peñitas West Contract 7178		331,402				331,402
Storm Drainage Penitas West Contract 717831		269,962				269,962
Road Improvements Mangana-Hein Road/ Modular Contract 717282		152,378				152,378
Drainage Improvements Mangana-Hein Road/Modular Contract 717282		33,337				33,337
Self Help Ctr Drainage Improvements-Contract 7		96,999				96,999

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2008

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure (continued)						
Bruni/Mirando Paving		28,139				28,139
Storm Drainage		5,460				5,460
3 Webb County Community Centers		21,000				21,000
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitc		73,585				73,585
Street Easement Acquisition-Contract 721105	520,000					520,000
Rio Bravo Wastewater Treatment Plant		5,376,902				5,376,902
Rio Bravo Waterline Replacement		1,162,558				1,162,558
Rio Bravo Waterline Replacement Repair Erosion Damage		1,067,508				1,067,508
Rio Bravo Water Treatment Plant		9,627,078				9,627,078
El Cenizo Wastewater Collection System		29,469				29,469
Tanquesitos Sewer Facilities		510,000				510,000
TXDOT Rio Bravo Drainage & Paving		3,175,837				3,175,837
TXDot El Cenizo Paving & Drainage		2,302,908				2,302,908
ROW Acquisition	275,550					275,550
Los Corralitos Water Improvements #720889		384,986				384,986
FM 1472/FM 3338 EDAP Contract # 721105	7,952					7,952
Total Infrastructure	803,502	37,325,716				38,129,218
Infrastructure in Progress						
Sewerline w/manholes-Contract 720155		78,200				78,200
Puente de la Unidad International Bridge		3,486,115				3,486,115
0.5 MGD Rio Bravo WW Treatment Plant-3080-						
Rio Bravo Waterline Replacement Phase II		111,537				111,537
Rio Bravo and El Cenizo 12in Water Main		30,735				30,735
Rio Grande Intake Pump Station & Reservoir Improvements		405,265				405,265
TWDB GO11900 CWTAP Wastewater						
TWDB GO11800 EDAP Water						
La Presa Colonia Project		114,538				114,538
TCDP 722205 Tanquesitos Sewer		9,978				9,978
BCAP El Cenizo 3BCF5012 Drainage & Paving						
BCAP Bruni, Mirando; Oilton 3BCF5014 Draina		706,493				706,493
BCAP D-5 Acres M2400009		23,816				23,816
BCAP Ranchitos 359		29,081				29,081
BCAP Los Altos Paving & Storm Drainage		74,354				74,354
EDAP Los Altos/Tanquesitos Water & Sewer Drainage						
Old Milwaukee/Tanquesitos Water & Sewer						
Old Milwaukee Paving & Storm Drainage		84,035				84,035
BCAP Peñitas Project		362,301				362,301
BCAP Tanquecitos 1&2		198,420				198,420
BCAP San Carlos 1 & 2		272,431				272,431
TXDot Mirando Paving & Drainage		33,330				33,330
TXDot Corralitos Paving & Drainage		4,980				4,980
TXDot Bruni Paving & Drainage		112,956				112,956
TXDot Peñitas West Paving & Drainage Improvement		102,045				102,045
EDA08-88-04040 Rail Bypass		294,000				294,000
RailRoad Bridge #1		673,431				673,431
Lake Casa Blanca Dam Repair		270,346				270,346
TCDP 722961 Rio Bravo Drainage						
Espejo Molina Road		57,903				57,903
Del Mar Boulevard/San Ignacio Road		164,159				164,159

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2008

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure in Progress (continued)						
Mangana Hein Road		170,837				170,837
Jennings Road		69,114				69,114
Thiesel Road		36,634				36,634
El Pico Road		9,966				9,966
Lincoln-Nicholson Road		12,730				12,730
Botines & Well Lane Road		52,713				52,713
ORCA Vela Tract Water & Sewer Service		134,135				134,135
Tanquesitos/Sewer Facilities		67,965				67,965
Cuatro Vientos Road Project		258,898				258,898
Mirando Paving Project-Storm Water Drainage		51,961				51,961
ROW Acquisition		542,462				542,462
Carrizo-Wilcox Test Drilling & Pilot Well Program		1,020,331				1,020,331
Bruni Paving Design Project		47,500				47,500
Mines Rd.: Chupadera Creek to Ambrosia Creek		56,216				56,216
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Creek		5,457				5,457
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35		4,247				4,247
Wright Road: Tejones Creek		10,296				10,296
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359		5,456				5,456
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N		4,247				4,247
Road & Bridge Improvement		249,207				249,207
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk		17,736				17,736
Total Infrastructure in Progress		10,554,298				10,554,298
Bridges						
Jennings Road: Culvert at Agua Azul Creek		154,969				154,969
Jennings Road: Culvert at Barrocito Creek		98,210				98,210
La Martinera Rd: Culvert at Br of Jaboncillo Cre		70,004				70,004
Mangana Hein Rd: Culvert at Br of Becerra Cree		70,137				70,137
Mines Road: Culvert at Branch of Espada Creek		106,641				106,641
Mines Road: Culvert at Branch of Espada Creek		76,648				76,648
San Ignacio Rd: Culvert at Chacon Creek		122,808				122,808
Mangana Hein Rd: Culvert at Dolores Creek		327,969				327,969
Mangana Hein Rd: Culvert at Draw		80,156				80,156
Mines Road: Culvert at Pinto Creek		130,050				130,050
Lincoln Road: Steel Girder at Becerra Creek		13,663				13,663
Mangana Hein Rd: Steel Girder at Becerra Creek		9,298				9,298
Mines Rd: Steel Girderat Chupadora Creek		9,909				9,909
Lincoln Road: Steel Girder at Salado Creek		15,743				15,743
Mines Rd: Steel Girder at San Ambrosia Creek		10,544				10,544
Espejo-Gates Rd.: Steel Girder at Velenzuela Cre		7,032				7,032
Espejo-Gates Rd.: Steel Girder at Velenzuela Crk		5,224				5,224
Aguilares Road: Timber Stringer at Agua Azul C		16,934				16,934
Callaghan Road: Timber Stringer at Becerra Cree		12,778				12,778
Eistetter Road: Timber Stringer at Br of Dolores		7,315				7,315
Alamo Road: Timber Stringer at Br of Jaboncillo		53,106				53,106
Las Tiendas Rd.: Timber Stringer at Br of Santa I		7,837				7,837
Las Tiendas Rd.: Timber Stringer at Br of Santa I		10,483				10,483
La Martinera Rd.: Timber Stringer at Br of Vena		13,117				13,117

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2008

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Bridges (continued)						
Callaghan Rd.: Timber Stringer at Br of Carrizito		11,595				11,595
Callaghan Rd.: Timber Stringer at Br of Carrizito		9,783				9,783
Callaghan Rd.: Timber Stringer at Br of Carrizito		18,446				18,446
Callaghan Rd.: Timber Stringer at Br of Carrizito		9,077				9,077
Callaghan Rd.: Timber Stringer at Br of Carrizito		11,693				11,693
Callaghan Rd.: Timber Stringer at Br of Carrizito		144,223				144,223
Callaghan Rd.: Timber Stringer at Br of Carrizito		12,603				12,603
Mines Rd.: Timber Stringer at Br of Espada Cree		26,182				26,182
Mines Rd.: Timber Stringer at Br of Espada Cree		13,358				13,358
Raices Rd.: Timber Stringer at Br of Jaboncillo C		17,499				17,499
Raices Rd.: Timber Stringer at Br of Raices Cree		53,084				53,084
Lincoln Rd.: Timber Stringer at Br of Salado Cre		12,708				12,708
Jordan Ranch Rd: Timber Stringer at Br of San Juanito Crk		12,674				12,674
Las Tiendas Rd.: Timber Stringer at Br of Tejone		14,529				14,529
Callaghan Rd.: Timber Stringer at Br of Venado		8,928				8,928
Espejo-Gates Rd.: Timber Stringer at Canyon Cr		8,928				8,928
Callaghan Rd.: Timber Stringer at Carrizitos Cre		18,950				18,950
Eistetter Road: Timber Stringer at Dolores Creek		142,666				142,666
La Martinera Rd.: Timber Stringer at Dolores Cr		32,780				32,780
Eistetter Rd.: Timber Stringer at Dolores Crk Rel		7,315				7,315
Mines Rd.: Timber Stringer at Espada Creek		19,799				19,799
Raices Rd.: Timber Stringer at Mesteno Creek		18,214				18,214
Las Tiendas Rd.: Timber Stringer at Palito Blanc		8,712				8,712
Rubios Rd.: Timber Stringer at San Juanito Creek		100,051				100,051
Las Tiendas Road.: Timber Stringer at Tejones C		9,505				9,505
Wright Road: Timber Stringer at Tejones Creek		12,885				12,885
Total Bridges		2,186,762				2,186,762
Paved Roads						
Espejo-Molina Road		1,011,387				1,011,387
East Del Mar Boulevard/San Ignacio Road		12,433				12,433
Mangana-Hein Road		1,696,436				1,696,436
Golf/Entrance		261,187				261,187
Jennings		1,944,389				1,944,389
Community - Augilares		72,552				72,552
Community - Oilton City		480,145				480,145
Community - Mirando City		406,290				406,290
Community - Bruni		493,353				493,353
Penitas West Drive		502,112				502,112
Colonias, Network 3 - Inter Comm Ind Pk		683,069				683,069
Colonias, Network 4 - Pinto Valle Ind Pk		490,956				490,956
Colonias, Network 6 - Botines		254,785				254,785
Road Upgrade		872,179				872,179
Total Paved Roads		9,181,272				9,181,272
Caliche Roads						
Mangana-Hein Road		618,131				618,131
Wormser Road		670,515				670,515
Jennings		544,794				544,794
Jordan Road		104,768				104,768

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2008

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Caliche Roads (continued)						
J. C. Perez Road		1,833,440				1,833,440
Lincoln-Nicholson road		83,814				83,814
Magnolia		240,966				240,966
Mills-Bennet		52,384				52,384
Moreno		115,245				115,245
Pescadito		209,536				209,536
Pintas Adami S		220,013				220,013
Rubio Road		324,781				324,781
San Pablo		429,549				429,549
Santo Nino		251,443				251,443
Superior		1,278,170				1,278,170
Vaquillas		1,948,685				1,948,685
Welhousen Road		34,481				34,481
Wilson		869,574				869,574
Wormser Road		2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.		188,582				188,582
Colonias, Network 2- Pueblo Nuevo		73,338				73,338
Colonias, Network 5 - D-5 Acres		62,861				62,861
Community - Augilares		83,814				83,814
Community - Oilton City		115,245				115,245
Community - Mirando City		261,920				261,920
Webb		52,384				52,384
Alamo Road		1,980,115				1,980,115
Callaghan Road		880,051				880,051
Chapote-Mesas		3,101,133				3,101,133
Eagle Pass		1,435,322				1,435,322
Espejo-Gates		1,037,203				1,037,203
Galvan		1,121,018				1,121,018
Jefferies		1,037,203				1,037,203
Las Tiendas		157,152				157,152
Penitas West Drive		52,384				52,384
Phelps		209,536				209,536
San Juan		31,430				31,430
Webb		565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk		345,734				345,734
Colonias, Network 6 - Botines		94,291				94,291
Road Upgrade		969,354				969,354
Total Caliche Roads		26,462,458				26,462,458
Dirt Roads						
Pintas Adami S		18,334				18,334
Community - Oilton City		7,858				7,858
Community - Bruni		31,430				31,430
Webb		10,477				10,477
Alamo Road		141,437				141,437
Callaghan Road		26,192				26,192
Martinena		199,059				199,059
Pintas Adami N		178,106				178,106
Raices Road		172,867				172,867
San Juan		62,861				62,861

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
September 30, 2008

	Land	Infrastructure and Infrastructure In Progress	Buildings	Furniture, Fixtures and Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Dirt Roads (continued)						
Webb		57,622				57,622
Zamora		78,576				78,576
Total Dirt Roads		984,819				984,819
Dam						
Lake Casa Blanca Dam		2,523,069				2,523,069
Total Dams		2,523,069				2,523,069
Cattle Guards						
31 County Roads		71,968				71,968
Total Cattle Guards		71,968				71,968
Culverts						
34 County Roads		33,410				33,410
Total Culverts		33,410				33,410
Total Infrastructure and Environmental Services	1,291,537	93,799,764	2,203,767	6,542,617		103,837,685
Total Governmental Funds Capital Assets	8,077,534	93,840,764	81,677,680	33,510,767	15,878,380	232,985,124

(concluded)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2008

	Capital and Infrastructure Assets At 9/30/07	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/08
General Government					
Radio Communications	25,797				25,797
Commissioners Court	217,023	10,315			227,338
County Judge	96,037				96,037
Risk Management	115,925	9,490			125,415
Elections Administrator	198,115				198,115
County Treasurer	25,029				25,029
County Auditor	184,299	11,395			195,694
Management Information System	553,630	235,138			788,768
Public Information Officer	478				478
Purchasing	135,040	16,151			151,191
Tax Assessor Collector	675,247	24,357			699,604
Tax Office Renovation		313,808			313,808
Vehicle & Heavy Equipment Maintenance	6,244				6,244
General Operations	220,014				220,014
Building Maintenance	252,853	13,990	17,629		249,214
Central Appraisal	10,184				10,184
Tex-Mex Purchase	1,437,073				1,437,073
3-1-1 Call Center		42,959			42,959
Webb County Courthouse	748,816	6,708			755,524
Webb County Courthouse Renovation	4,331,180				4,331,180
Webb County Courthouse Mold Remediation		62,694			62,694
Administration Building	15,357,922				15,357,922
Computerization Master Plan	2,209,368				2,209,368
AS400 Purchase	285,274				285,274
Courthouse Annex	159,687				159,687
Available School Fund	261,500				261,500
R & B Office, Training Rm, Gas St	158,063				158,063
R & B Garage, Car Office, Welding Shop	190,953				190,953
R & B Rep. Station/Tower, Fence	43,898				43,898
County Engineering	90,784				90,784
County Clerks	37,790				37,790
Records Management Facility	695,195	19,396			714,591
Texas Parks and Wildlife Office Building		33,753			33,753
Chiller Plant Project	37,397				37,397
Total General Government	28,760,814	800,154	17,629		29,543,339
Justice System					
County Attorney	184,590				184,590
County Clerk	161,791				161,791
District Clerk	171,527				171,527
District Clerk Central Jury Room	156,792				156,792
District Attorney	93,106				93,106
District Attorney Equitable Sharing	17,425				17,425
49th District Court	393,744	8,605			402,349
111th District Court	150,038				150,038
341st District court	183,700				183,700
406th District Court	78,253				78,253
Personal Bond Coordinator	617				617
County Court at Law #1	49,193	9,490			58,683
County Court at Law #2	33,128	9,389			42,517
Justice of the Peace Pct 1 Pl 1	29,446				29,446

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2008

	Capital and Infrastructure Assets At 9/30/07	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/08
Justice System (continued)					
Justice of the Peace Pct 1 Pl 2	34,483				34,483
Justice of the Peace Courthouse Pct 2, Pl 1 & 2	1,078,996				1,078,996
Justice of the Peace Pct 2 Pl 1	129,383				129,383
Justice of the Peace Pct 3	49,770				49,770
Justice of the Peace Pct 4	498,493				498,493
Regional Crime Lab	58,549				58,549
Public Defender's Office	76,651				76,651
Law Library	15,459				15,459
Personal Bond Office	1,012				1,012
Bail Bond Board	1,750				1,750
District Attorney Hot Checks	3,933				3,933
District Attorney Forfeiture Fund	176,076				176,076
CJD Domestic Violence Counsel	8,242				8,242
OJP Shooting Range	49,361				49,361
Women's Legal Advocate	2,391				2,391
Alternative Education Program	366,556				366,556
Drug Impact Court	17,196				17,196
Drug Impact Court Reserve Fund	28,460				28,460
Records Management & Preservation Fund	22,180				22,180
County Clerk Rec Management & Preservation	6,869				6,869
Delinquent Task Force	120				120
Webb County Justice Center	19,906,206	61,783			19,967,989
Webb County Justice Center 5th Floor Remodeling		530,180			530,180
Judicial General	77,600				77,600
Pretrial	6,530				6,530
Indigent Defense Equalization		44,520			44,520
Juvenile Justice Center	126,333	35,873			162,206
Total Justice System	24,445,947	699,840			25,145,787
Public Safety					
Constable Pct 1	435,363				435,363
Constable Forfeiture Fund	28,878				28,878
Constable Pct 4	172,488	5,000			177,488
Constable Pct 3	71,231				71,231
Constable Pct 2	101,684				101,684
Sheriff	1,947,204				1,947,204
Sheriff's Substation	119,042	140,621			259,663
Criminal Justice Information System - Sheriff	139,536				139,536
Justice Center Security	19,307				19,307
Sheriff Forfeiture Fund	655,865	15,043			670,908
District Attorney Forfeiture Fund	259,810	255,500			515,310
Live Scan Electronic Arrest	57,414				57,414
OJP LLEBG 98LBVX4098	67,300				67,300
OJP LLEBG 2000LBBX0978	136,104				136,104
Special Law Enforcement Unit	194,480				194,480
Local Law Enforcement Block	9,546				9,546
Laredo Fire Department Interlocal Agreement	447,716				447,716
Texas Vine	42,750				42,750
Texas Forest Brush Truck	108,000				108,000
Operation Linebacker	69,846				69,846
JAG Operation Linebacker	465,324	58,780			524,104

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2008

	Capital and Infrastructure Assets At 9/30/07	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/08
Public Safety (continued)					
State Homeland Security	161,365	24,093			185,457
CJD Operation Linebacker	34,094				34,094
Performance Reward Program	520,923				520,923
Chemical Dependency Treatment Facility	21,712				21,712
Radio Tower Land Purchase	191,858				191,858
Planning & Physical Dept	21,975				21,975
Law Enforcement Administrative Building	1,747,153				1,747,153
911 Computerization Costs	694,295				694,295
County Morgue	427,095	707,956			1,135,050
Total Public Safety	9,369,357	1,206,992			10,576,349
Corrections and Rehabilitation					
Jail	13,049,532	28,847			13,078,379
Juvenile Probation	75,107				75,107
Juvenile Department	85,880				85,880
Adult Probation	53,536				53,536
CJAD Day Reporting Center	81,258				81,258
Restitution Center	287,927				287,927
Texas Juvenile Probation	95,045				95,045
Community Corrections	19,193				19,193
CRTC		901,000			901,000
Law Enforcement Project Jail Upgrade	1,874,493				1,874,493
Jail Renovation	360,524				360,524
Juvenile Justice Center	175,533				175,533
Juvenile Center Improvements	1,190,166				1,190,166
Juvenile Center Improvements	244,949				244,949
Juvenile Youth Village	6,629,439	5,492,749			12,122,188
Total Corrections and Rehabilitation	24,222,583	6,422,596			30,645,178
Health and Human Services					
Extension Agent	41,387				41,387
Veterans Service Office	13,537				13,537
Veterans Museum	107,505	285			107,790
Webb County Health Department	42,861				42,861
Welfare Office Operations	94,006		3,000		91,006
Welfare U S D A	19,482				19,482
Welfare to Work	10,187				10,187
TWC Job Retention Program	3,683				3,683
HUD Neighborhood Initiatives	24,608				24,608
State Legalization Impact assistance	43,054				43,054
Emergency Management Systems	2,098				2,098
Agri/Ranching Service Center	1,571,165				1,571,165
Emergency Medical Service Local Project	69,250				69,250
Community Action Agency	4,980,650				4,980,650
El Aguila Rural Transportation	170,280	142,104	40,875		271,509
Headstart	629,677	182,961			812,638
Meals on Wheels	41,704				41,704
Total Health and Human Services	7,865,134	325,350	43,875		8,146,609
Community and Economic Development					
Oilton Bruni Mirando Civic Center	8,172				8,172

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2008

	Capital and Infrastructure Assets At 9/30/07	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/08
Community and Economic Development (continued)					
Economic Development	37,000				37,000
County Engineering Department	16,585				16,585
Mirando City Library	185,082				185,082
Park Maintenance General	224,034				224,034
Casa Blanca Golf Course	812,433	25,198	4,000		833,631
Basketball court, soccer field, & accessories	105,108				105,108
Rehabilitate existing picnic sites & improvements	172,707				172,707
Park Maintenance General	24,593				24,593
EDA Olympic Swimming Pool	541,629				541,629
Park Development PCT 4	19,084				19,084
Mirando and Oilton Parks	63,580				63,580
Mirando and Oilton Park Improvements	542,079			(1,692)	540,387
Golf Course Improvements	237,985				237,985
Lake Casa Blanca Boat Ramp	46,190				46,190
Lake Casa Blanca Improvements	2,013,958				2,013,958
Boy Scout Camp Imp	180,344				180,344
Lake Casa Blanca Swimming Pool	203,617				203,617
Las Blancas Subdivision Plat	6,000				6,000
Hotel Motel Occup Tax Fund	2,887				2,887
EDA Life Downs	13,065				13,065
LIFE Downs Admin. Building/Stage Canopy/Sale B	402,266				402,266
El Cenizo Computer Capaci	9,462				9,462
TDHCA Self Help Center	11,738				11,738
Colonia Self Help Center	36,100				36,100
Revenue Sharing	24,468				24,468
Mirando Community Center Expansion	104,823				104,823
Self Help Community Dev TCDP#721859	20,084			(20,084)	
Self Help Center	597,218			20,084	617,302
Self Help Community Park	978,577				978,577
Self Help Tool Library	128,857	28,613			157,470
Self Help Nutrition Center	173,985				173,985
Rio Bravo Community Park	550,547			(1,350)	549,197
Rio Bravo South Activity Center	513,369	3,919			517,288
El Cenizo Recreational Center	397,591				397,591
La Presa Community Center	680,864				680,864
Santa Teresita Community Center	562,215				562,215
North Side International Park		20,400			20,400
Villa Antigua	2,029,029				2,029,029
Villa Antigua's Historic Casa Ortiz	1,951,354				1,951,354
Texas A&M El Cenizo Community Center	254,855				254,855
Texas A&M Larga Vista Resource Center	475,245				475,245
A&M Larga Vista Resource Center	99,986				99,986
Rio Bravo Civic Center	97,111				97,111
Rio Bravo Comm Center TPWD # 51-00014	157,186				157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr	152,314				152,314
Quad City Community Center	169,910				169,910
Oilton Bruni Mirando CC	567,793				567,793
San Isidro Ruidoso Subdivision Parkway	500,795				500,795
Bruni Community Center	374,537				374,537
Buenos Aires Community Center	4,100	3,900			8,000
Larga Vista Library	157,861				157,861

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2008

	Capital and Infrastructure Assets At 9/30/07	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/08
Community and Economic Development (continued)					
Bruni Recreational Park		2,300			2,300
El Cenizo Library	3,500				3,500
Park Development Pct 2	29,102				29,102
Park Development Pct 3	353				353
Peñitas West Community Park	343,534			(1,200)	342,334
Azteca Community Center	15,439				15,439
La Ladrillera Neighborhood Facility	75,479				75,479
Girl Scouts Center	504,840	719,472			1,224,312
Fred and Anita Bruni Community Center	595,200				595,200
Noon Lions Park Improvements	45,712				45,712
Father McNoboe Splash Park	233,113	11,460			244,573
Farias Splash Park	26,950				26,950
Lafayette Splash Park	28,950				28,950
Father McNaboe Baseball Field Lights	41,000				41,000
Club Office	58,136				58,136
Larga Vista Center	290,000				290,000
Larga Vista Expansion	162,691			(562)	162,129
Mainstage	319,517				319,517
Show Barn	134,342				134,342
Wash Barn	25,000				25,000
Holding Pens	134,342				134,342
Picnic Building 1	25,000				25,000
Picnic Building 2	25,000				25,000
Holding Barn	134,342				134,342
Sales Arena	133,174				133,174
Open Pavilion	199,539				199,539
Jockey Building 1	35,000				35,000
Jockey Building 2	35,000				35,000
Finance Office Building	30,000				30,000
Closed Pavilion	199,539				199,539
Horse Stall 1	57,416				57,416
Horse Stall 2	57,416				57,416
Horse Stall 3	57,416				57,416
Horse Stall 4	57,416				57,416
Horse Stall 5	57,416				57,416
Horse Stall 6	57,416				57,416
Horse Stall 7	57,416				57,416
Horse Track Bleacher-Grand Stand	300,000				300,000
Pavilion BBQ Cover	19,729				19,729
Carpenter Barn	38,337				38,337
Floyd Center I	50,000				50,000
Floyd Center II	50,000				50,000
Coordinator Office	113,752				113,752
Jesus Garcia I	60,000				60,000
Jesus Garcia II	54,000				54,000
Little Folks	184,638				184,638
Little Palominos	229,273				229,273
Magic Corner I	60,000				60,000
Magic Corner II	60,000				60,000
Roosevelt	61,000				61,000
Russell Terrace	61,000				61,000

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2008

	Capital and Infrastructure Assets At 9/30/07	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/08
Community and Economic Development (continued)					
Jorge De La Garza Center	61,000				61,000
Sierra Vista Center	281,843				281,843
Springfield Acres	61,000				61,000
Tatangelo I	64,000				64,000
Tatangelo II	61,000				61,000
Tatangelo III	67,000				67,000
Tatangelo IV	67,000				67,000
Villa Allegre I	55,000				55,000
Villa Allegre II	63,000				63,000
Villa Allegre III	63,772				63,772
Villa Allegre IV	55,000				55,000
Prada	116,300				116,300
Total Community and Economic Development	24,283,721	815,262	4,000	(4,804)	25,090,179
Infrastructure and Environmental Services					
Facilities and Other Improvements					
Fire Station	171,013				171,013
Budget & Records General	241,890				241,890
Road Maintenance General	4,666,234				4,666,234
El Aguila Rural Transportation	157,690				157,690
Community Development Project 714060 El Cenizo	700				700
Project 715105 El Pico Road	19,642				19,642
Community Development Project 703155	71,000				71,000
Community Development Project 703939	18,000				18,000
Community Development Project 716235	25,000				25,000
Mirando City St Improvement Fy88	6,495				6,495
Larga Vista Resource Center	39,883				39,883
Larga Vista Water Extension	132,226				132,226
Rio Bravo Drainage Contract	6,375				6,375
Rio Bravo Capital Project	25,266				25,266
Road Highway Acquisition	30,764				30,764
Detention Center Waterline	217,826				217,826
St Imp & Rio Bravo Civic Cntr-Admin	999				999
Webb County Detention Center	250,000				250,000
On Site Composting	17,159				17,159
Standpipe water storage tank	142,785				142,785
Facilities/Waterlines	123,100				123,100
Potable water dispenser	500,000			(500,000)	
Outdoor lighting-baseball field	68,269				68,269
Fire Protection Facilities	55,811				55,811
Fire Protection Facilities	63,704				63,704
Vehicle & Heavy Equipment Maint-Old shop	59,800				59,800
Mirando Community Center	200,222				200,222
Oilton Elevated Tank	40,440				40,440
Planning		15,395			15,395
Road & Bridge	2,169,587	337,598	132,260	(40,798)	2,334,127
Road & Bridge Motor Pool	696,840				696,840
Total Facilities and Other Improvements	10,218,719	352,993	132,260	(540,798)	9,898,654

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2008

	Capital and Infrastructure Assets At 9/30/07	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/08
Infrastructure and Environmental Services					
Water and Sewer Lines					
Waterline Larga Vista Subdivision Contract 703155	164,386				164,386
Sewerline Larga Vista Subdivision Contract 703155	927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 702135	123,100				123,100
Sewer lines El Cenizo Contract 714060	567,306				567,306
Wastewater collection lines	1,349,592				1,349,592
Waterline Correctional Facility CCA	18,866				18,866
Modular Contract 717282	132,620				132,620
Sewerline Construction Systems Contract 717282	86,800				86,800
Waterline Detention Center	442,068				442,068
Total Water and Sewer Lines	3,811,758				3,811,758
Infrastructure					
Larga Vista Water Extension	181,604				181,604
Oilton Elevated Tank	436,062				436,062
Larga Vista Hwy 59 link to 359	170,506				170,506
St Imp & Rio Bravo Civic Center	31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 707081	105,741				105,741
TWDB Colonias Project County/City Interlocal	55,839				55,839
TWDB GO11900 CWTAP Wastewater	1,509,672				1,509,672
TWDB GO11800 EDAP Water	4,374,906				4,374,906
Street Improvement Mirando City	268,076				268,076
Street Improvement Mirando City-Contract 708319	168,835				168,835
Street Improvement Mirando City-Contract 700399	189,817				189,817
Espejo Molina Road Widening-Contract 701941	295,574				295,574
Street Paving-Contract 702691	141,025				141,025
Los Corralitos Water Improvement	18,790				18,790
Espejo Molina-Contract 702691	147,897				147,897
EDA Matching For Extension County/City Interloca	281,748				281,748
Extension of McPherson Road County/City Interloc	612,497				612,497
Inner Loop Capital Project County/City Interlocal	765,896				765,896
Community Siren Oilton-Contract 703939	21,108				21,108
Peñitas West Septic Tank	19,824				19,824
Flood & Drainage Facilities Rio Bravo-Contract 702	154,985				154,985
Extension of Del Mar Blvd. County/City Interlocal	200,736				200,736
Street Paving Larga Vista-Contract 703155	552,564				552,564
Subdivision-Contract 703155	181,989				181,989
Drainage-Contract 703110	296,178				296,178
Mangana-Hein Road Contract 714899	624,856				624,856
Street Paving El Pico Road Contract 715105	288,325				288,325
Wormser Road Project County/City Interlocal	104,436				104,436
Street improvements; upgrade base and caliche Tanquesitos I & II; Los Altos Contract 716941	440,000				440,000
Caliche Road Correctional Facility CCA	35,259				35,259
Upgrade Soil Roads Peñitas West Contract 717831	331,402				331,402
Storm Drainage Penitas West Contract 717831	269,962				269,962
Road Improvements Mangana-Hein Road/ Modular Contract 717282	152,378				152,378
Drainage Improvements Mangana-Hein Road/Modular Contract 717282	33,337				33,337
Self Help Ctr Drainage Improvements-Contract 718	96,999				96,999

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2008

	Capital and Infrastructure Assets At 9/30/07	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/08
Infrastructure and Environmental Services					
Infrastructure (continued)					
Bruni/Mirando Paving	28,139				28,139
Storm Drainage	5,460				5,460
3 Webb County Community Centers	21,000				21,000
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos,	349,135			(275,550)	73,585
Street Easement Acquisition-Contract 721105	520,000				520,000
Rio Bravo Wastewater Treatment Plant	4,042,738			1,334,164	5,376,902
Rio Bravo Waterline Replacement	1,162,558				1,162,558
Rio Bravo Waterline Replacement Repair Erosion Damage		1,009,008		58,500	1,067,508
Rio Bravo Water Treatment Plant	9,627,078				9,627,078
El Cenizo Wastewater Collection System	29,469				29,469
Tanquesitos Sewer Facilities	510,000				510,000
TXDOT Rio Bravo Drainage & Paving	3,175,837				3,175,837
TXDot El Cenizo Paving & Drainage		16,791		2,286,118	2,302,908
ROW Acquisition				275,550	275,550
Los Corralitos Water Improvements #720889	384,986				384,986
FM 1472/FM 3338 EDAP Contract # 721105	7,952				7,952
Total Infrastructure	33,424,638	1,025,799		3,678,782	38,129,218
Infrastructure in Progress					
Sewerline w/manholes-Contract 720155	78,200				78,200
Puente de la Unidad International Bridge	3,436,410	49,706			3,486,115
0.5 MGD Rio Bravo WW Treatment Plant-3080-02	174,719			(174,719)	
Rio Bravo Waterline Replacement Phase II		12,393		99,144	111,537
Rio Bravo and El Cenizo 12in Water Main		13,660		17,075	30,735
Rio Grande Intake Pump Station & Reservoir Improvements		405,265			405,265
TWDB GO11900 CWTAP Wastewater	247,161			(247,161)	
TWDB GO11800 EDAP Water	205,653			(205,653)	
La Presa Colonia Project	114,538				114,538
TCDP 722205 Tanquesitos Sewer	9,978				9,978
BCAP El Cenizo 3BCF5012 Drainage & Paving	2,286,118			(2,286,118)	
BCAP Bruni, Mirando; Oilton 3BCF5014 Drainage	706,493				706,493
BCAP D-5 Acres M2400009	23,816				23,816
BCAP Ranchitos 359	29,081				29,081
BCAP Los Altos Paving & Storm Drainage	74,354				74,354
EDAP Los Altos/Tanquesitos Water & Sewer Drain	4,074			(4,074)	
Old Milwaukee/Tanquesitos Water & Sewer	47,330			(47,330)	
Old Milwaukee Paving & Storm Drainage	78,366	5,669			84,035
BCAP Peñitas Project	362,301				362,301
BCAP Tanquecitos 1&2	197,696	724			198,420
BCAP San Carlos 1 & 2	198,066	74,365			272,431
TXDot Mirando Paving & Drainage		33,330			33,330
TXDot Corralitos Paving & Drainage		4,980			4,980
TXDot Bruni Paving & Drainage		112,956			112,956
TXDot Peñitas West Paving & Drainage Improvement		102,045			102,045
EDA08-88-04040 Rail Bypass	294,000				294,000
RailRoad Bridge #1	521,033	152,398			673,431
Lake Casa Blanca Dam Repair	109,596	160,750			270,346
TCDP 722961 Rio Bravo Drainage	881,350			(881,350)	
Espejo Molina Road	7,540	50,363			57,903
Del Mar Boulevard/San Ignacio Road	116,412	47,746			164,159

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2008

	Capital and Infrastructure Assets At 9/30/07	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/08
Infrastructure and Environmental Services					
Infrastructure in Progress (continued)					
Mangana Hein Road	170,837				170,837
Jennings Road		69,114			69,114
Thiesel Road		36,634			36,634
El Pico Road	2,746	7,220			9,966
Lincoln-Nicholson Road		12,730			12,730
Botines & Well Lane Road	52,713				52,713
ORCA Vela Tract Water & Sewer Service	133,572	563			134,135
Tanquesitos/Sewer Facilities	67,965				67,965
Cuatro Vientos Road Project	131,631	127,267			258,898
Mirando Paving Project-Storm Water Drainage	51,961				51,961
ROW Acquisition	495,851	46,611			542,462
Carrizo-Wilcox Test Drilling & Pilot Well Program	1,020,331				1,020,331
Bruni Paving Design Project	47,500				47,500
Mines Rd.: Chupadera Creek to Ambrosia Creek	56,216				56,216
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Creel	5,457				5,457
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35	12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 3	12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35	4,247				4,247
Wright Road: Tejones Creek	10,296				10,296
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359	5,456				5,456
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N	4,247				4,247
Road & Bridge Improvement	249,207				249,207
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk	17,736				17,736
Total Infrastructure in Progress	12,757,996	1,526,488		(3,730,186)	10,554,298
Bridges					
Jennings Road: Culvert at Agua Azul Creek	154,969				154,969
Jennings Road: Culvert at Barrocito Creek	98,210				98,210
La Martinera Rd: Culvert at Br of Jaboncillo Creek	70,004				70,004
Mangana Hein Rd: Culvert at Br of Becerra Creek	70,137				70,137
Mines Road: Culvert at Branch of Espada Creek	106,641				106,641
Mines Road: Culvert at Branch of Espada Creek	76,648				76,648
San Ignacio Rd: Culvert at Chacon Creek	122,808				122,808
Mangana Hein Rd: Culvert at Dolores Creek	327,969				327,969
Mangana Hein Rd: Culvert at Draw	80,156				80,156
Mines Road: Culvert at Pinto Creek	130,050				130,050
Lincoln Road: Steel Girder at Becerra Creek	13,663				13,663
Mangana Hein Rd: Steel Girder at Becerra Creek	9,298				9,298
Mines Rd: Steel Girderat Chupadora Creek	9,909				9,909
Lincoln Road: Steel Girder at Salado Creek	15,743				15,743
Mines Rd: Steel Girder at San Ambrosia Creek	10,544				10,544
Espejo-Gates Rd.: Steel Girder at Velenzuela Creek	7,032				7,032
Espejo-Gates Rd.: Steel Girder at Velenzuela Crk R	5,224				5,224
Aguilares Road: Timber Stringer at Agua Azul Cree	16,934				16,934
Callaghan Road: Timber Stringer at Becerra Creek	12,778				12,778
Eistetter Road: Timber Stringer at Br of Dolores Cre	7,315				7,315
Alamo Road: Timber Stringer at Br of Jaboncillo Cr	53,106				53,106
Las Tiendas Rd.: Timber Stringer at Br of Santa Isal	7,837				7,837
Las Tiendas Rd.: Timber Stringer at Br of Santa Isal	10,483				10,483
La Martinera Rd.: Timber Stringer at Br of Venado	13,117				13,117

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2008

	Capital and Infrastructure Assets At 9/30/07	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/08
Infrastructure and Environmental Services					
Bridges (continued)					
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	11,595				11,595
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	9,783				9,783
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	18,446				18,446
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	9,077				9,077
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	11,693				11,693
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	144,223				144,223
Callaghan Rd.: Timber Stringer at Br of Carrizitos C	12,603				12,603
Mines Rd.: Timber Stringer at Br of Espada Creek	26,182				26,182
Mines Rd.: Timber Stringer at Br of Espada Creek	13,358				13,358
Raices Rd.: Timber Stringer at Br of Jaboncillo Crk	17,499				17,499
Raices Rd.: Timber Stringer at Br of Raices Creek	53,084				53,084
Lincoln Rd.: Timber Stringer at Br of Salado Creek	12,708				12,708
Jordan Ranch Rd: Timber Stringer at Br of San Juan	12,674				12,674
Las Tiendas Rd.: Timber Stringer at Br of Tejones C	14,529				14,529
Callaghan Rd.: Timber Stringer at Br of Venado Crk	8,928				8,928
Espejo-Gates Rd.: Timber Stringer at Canyon Creek	8,928				8,928
Callaghan Rd.: Timber Stringer at Carrizitos Creek	18,950				18,950
Eistetter Road: Timber Stringer at Dolores Creek	142,666				142,666
La Martinera Rd.: Timber Stringer at Dolores Creek	32,780				32,780
Eistetter Rd.: Timber Stringer at Dolores Crk Relief	7,315				7,315
Mines Rd.: Timber Stringer at Espada Creek	19,799				19,799
Raices Rd.: Timber Stringer at Mesteno Creek	18,214				18,214
Las Tiendas Rd.: Timber Stringer at Palito Blanco A	8,712				8,712
Rubios Rd.: Timber Stringer at San Juanito Creek	100,051				100,051
Las Tiendas Road.: Timber Stringer at Tejones Cree	9,505				9,505
Wright Road: Timber Stringer at Tejones Creek	12,885				12,885
Total Bridges	2,186,762				2,186,762
Paved Roads					
Espejo-Molina Road	1,011,387				1,011,387
East Del Mar Boulevard/San Ignacio Road	12,433				12,433
Mangana-Hein Road	1,696,436				1,696,436
Golf/Entrance	261,187				261,187
Jennings	1,944,389				1,944,389
Community - Augilares	72,552				72,552
Community - Oilton City	480,145				480,145
Community - Mirando City	406,290				406,290
Community - Bruni	493,353				493,353
Penitas West Drive	502,112				502,112
Colonias, Network 3 - Inter Comm Ind Pk	683,069				683,069
Colonias, Network 4 - Pinto Valle Ind Pk	490,956				490,956
Colonias, Network 6 - Botines	254,785				254,785
Road Upgrade	749,318	122,861			872,179
Total Paved Roads	9,058,411	122,861			9,181,272
Caliche Roads					
Mangana-Hein Road	618,131				618,131
Wormser Road	670,515				670,515
Jennings	544,794				544,794
Jordan Road	104,768				104,768

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2008

	Capital and Infrastructure Assets At 9/30/07	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/08
Infrastructure and Environmental Services					
Caliche Roads (continued)					
J. C. Perez Road	1,833,440				1,833,440
Lincoln-Nicholson road	83,814				83,814
Magnolia	240,966				240,966
Mills-Bennet	52,384				52,384
Moreno	115,245				115,245
Pescadito	209,536				209,536
Pintas Adami S	220,013				220,013
Rubio Road	324,781				324,781
San Pablo	429,549				429,549
Santo Nino	251,443				251,443
Superior	1,278,170				1,278,170
Vaquillas	1,948,685				1,948,685
Welhousen Road	34,481				34,481
Wilson	869,574				869,574
Wormser Road	2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.	188,582				188,582
Colonias, Network 2- Pueblo Nuevo	73,338				73,338
Colonias, Network 5 - D-5 Acres	62,861				62,861
Community - Augilares	83,814				83,814
Community - Oilton City	115,245				115,245
Community - Mirando City	261,920				261,920
Webb	52,384				52,384
Alamo Road	1,980,115				1,980,115
Callaghan Road	880,051				880,051
Chapote-Mesas	3,101,133				3,101,133
Eagle Pass	1,435,322				1,435,322
Espejo-Gates	1,037,203				1,037,203
Galvan	1,121,018				1,121,018
Jefferies	1,037,203				1,037,203
Las Tiendas	157,152				157,152
Penitas West Drive	52,384				52,384
Phelps	209,536				209,536
San Juan	31,430				31,430
Webb	565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk	345,734				345,734
Colonias, Network 6 - Botines	94,291				94,291
Road Upgrade	628,853	340,501			969,354
Total Caliche Roads	26,121,957	340,501			26,462,458
Dirt Roads					
Pintas Adami S	18,334				18,334
Community - Oilton City	7,858				7,858
Community - Bruni	31,430				31,430
Webb	10,477				10,477
Alamo Road	141,437				141,437
Callaghan Road	26,192				26,192
Martinena	199,059				199,059
Pintas Adami N	178,106				178,106
Raices Road	172,867				172,867
San Juan	62,861				62,861

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal Year Ended September 30, 2008

	Capital and Infrastructure Assets At 9/30/07	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/08
Infrastructure and Environmental Services					
Dirt Roads (continued)					
Webb	57,622				57,622
Zamora	78,576				78,576
Total Dirt Roads	984,819				984,819
Dam					
Lake Casa Blanca Dam	2,523,069				2,523,069
Total Dams	2,523,069				2,523,069
Cattle Guards					
31 County Roads	71,968				71,968
Total Cattle Guards	71,968				71,968
Culverts					
34 County Roads	33,410				33,410
Total Culverts	33,410				33,410
Total Infrastructure and Environmental Services	101,193,506	3,368,641	132,260	(592,202)	103,837,686
Total Governmental Funds Capital Assets	220,141,059	13,638,834	197,764	(597,006)	232,985,124

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STATISTICAL SECTION

This part of the Webb County, Texas statistical's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

Contents	Page
Financial Trends	476
These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.	
Revenue Capacity	481
These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.	
Debt Capacity	485
These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.	
Demographic and Economic Information	490
These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.	
Operating Information	492
These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented GASB Statement 34 in 2002; schedules presenting governmet-wide information beginning in that year.

WEBB COUNTY, TEXAS
Net Assets by Component
Last Seven Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008
Governmental activities							
Invested in capital assets, net of related debt	$ 32,855,945	$ 18,786,976	$ 29,799,643	$ 41,560,728	$ 38,299,037	$ 53,210,956	$ 58,808,268
Restricted	25,771,854	24,871,359	27,977,633	24,910,759	32,891,275	26,825,485	24,716,158
Unrestricted	11,996,741	21,222,593	15,490,884	19,121,997	20,950,298	22,068,632	24,234,470
Total governmental activities net assets	$ 70,624,540	$ 64,880,928	$ 73,268,160	$ 85,593,484	$ 92,140,610	$ 102,105,073	$ 107,758,896
Business-type activities							
Invested in capital assets, net of related debt	$ 355,799	$ 362,622	$ 342,154	$ 176,889	$ 3,618,563	$ 4,785,698	$ 5,139,928
Restricted	-	-	-	351,933	409,374	440,423	465,055
Unrestricted	114,052	(19,522)	37,949	(36,414)	(56,722)	99,743	(545,597)
Total business-type activities net assets	$ 469,851	$ 343,100	$ 380,103	$ 492,408	$ 3,971,215	$ 5,325,864	$ 5,059,386

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Changes in Net Assets
Last Seven Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008
Expenses							
Governmental activities:							
General Government	$ 11,947,403	$ 13,487,391	$ 14,585,966	$ 15,830,470	$ 17,296,207	$ 18,549,088	$ 18,796,914
Public Safety	7,438,934	7,985,078	8,856,552	9,947,515	10,935,866	12,788,004	15,465,583
Justice System	15,107,757	18,844,056	19,318,933	22,536,903	22,456,105	23,113,185	24,063,994
Health and Human Services	15,097,668	17,294,894	15,474,538	17,015,316	16,877,807	17,248,300	17,247,443
Infrastructure and Enviromental	5,657,948	7,833,265	6,467,850	6,411,532	6,585,998	7,490,018	7,977,061
Correction and Rehabilitation	11,352,329	12,414,986	12,347,364	13,232,571	13,601,562	15,350,489	15,682,656
Community and Economic Development	2,476,400	1,972,546	1,568,358	2,230,306	2,798,769	2,225,553	3,293,474
Interest on long-term debt	2,747,740	3,189,359	3,366,033	3,107,381	3,198,673	3,540,440	3,317,538
Total governmental activities expenses	71,826,179	83,001,575	81,985,594	90,311,994	93,750,987	100,305,077	105,844,663
Business-type activities:							
Webb County Water Utilitiy	1,084,617	1,244,183	1,323,342	1,393,392	1,736,292	1,955,990	2,296,751
Total business-type activities expenses	1,084,617	1,244,183	1,323,342	1,393,392	1,736,292	1,955,990	2,296,751
Total primary government expenses	$ 72,910,796	$ 84,245,758	$ 83,308,936	$ 91,705,386	$ 95,487,279	$102,261,067	$108,141,414
Program Revenues							
Governmental activities:							
Charges for services:							
General government	$ 1,490,934	$ 1,310,441	$ 1,724,984	$ 1,865,953	$ 2,087,046	$ 2,047,691	$ 2,075,547
Public Safety	593,028	887,485	752,440	483,137	3,134,551	1,207,317	3,855,435
Justice System	2,949,920	3,892,530	4,050,226	5,160,264	4,660,414	3,207,518	3,220,321
Health and Human Services	274,726	119,113	-	-	238,969	296,884	423,388
Infrastructure and Enviromental	2,960,105	3,859,304	4,245,733	4,363,782	4,235,115	4,630,919	4,803,492
Correction and Rehabilitation	120,715	277,595	184,570	611,765	126,668	60,894	25,795
Community and Economic Development	431,640	405,177	-	-	-	-	-
Operation grants and contributions	25,328,735	26,261,519	23,607,496	25,379,296	25,210,288	24,633,216	25,640,352
Capital grants and contributions	1,799,079	1,163,185	7,451,285	10,683,665	6,076,953	2,605,997	2,037,104
Total governmental activities program revenues	35,948,882	38,176,349	42,016,734	48,547,862	45,770,004	38,690,436	42,081,434
Business-type activities:							
Charges for services:							
Webb County Water Utilitiy	1,036,726	1,113,618	1,333,923	1,363,536	1,346,221	1,399,393	1,498,471
Total business-type activities program revenues	1,036,726	1,113,618	1,333,923	1,363,536	1,346,221	1,399,393	1,498,471
Total primary government program revenues	$ 36,985,608	$ 39,289,967	$ 43,350,657	$ 49,911,398	$ 47,116,225	$ 40,089,829	$ 43,579,905
Net (expense)/revenue							
Governmental activities	$(35,877,297)	$(44,825,226)	$(39,968,860)	$(41,764,132)	$(47,980,983)	$ (61,614,641)	$ (63,763,229)
Business-type activities	(47,891)	(130,565)	10,581	(29,856)	(390,071)	(11,011)	(798,280)
Total primary government net expense	$(35,925,188)	$(44,955,791)	$(39,958,279)	$(41,793,988)	$(48,371,054)	$ (61,625,652)	$ (64,561,509)
General Revenues and Other Changes in Net Assets							
Governmental activities:							
Taxes							
Property taxes, levied for general purposes	$ 24,583,580	$ 27,139,320	$ 29,170,785	$ 32,727,988	$ 36,116,290	$ 44,138,959	$ 45,145,606
Property taxes, levied for debt service	4,791,623	5,870,697	6,726,196	5,946,478	6,294,045	7,017,997	6,788,531
Hotel Motel occupancy tax	382,440	362,359	403,075	394,955	500,761	480,210	469,252
Sales and miscellaneous tax	8,750,844	9,329,331	10,075,329	11,172,137	11,718,938	13,144,123	13,198,474
Unrestricted investment earnings	780,396	659,878	728,513	1,466,724	2,469,470	3,455,986	2,117,842
Miscellaneous	2,121,128	2,661,652	1,503,272	1,464,963	1,718,943	3,799,842	2,311,382
Special Item - gain (loss) on sale of asset	(55,160)	-	-	-	-	-	(220,149)
Transfers		467,138	(7,044)	(80,000)	(166,414)	(282,260)	(469,743)
Total governmental activities	41,354,851	46,490,375	48,600,126	53,093,245	58,652,033	71,754,857	69,341,195
Business-type activities:							
Unrestricted investment earnings	41,215	24,994	26,422	59,509	58,978	47,478	54,618
Miscellaneous		-	-	-	-	-	7,440
Transfers	54,652	32,862	-	80,000	166,414	282,260	469,743
Total business-type activities	95,867	57,856	26,422	139,509	225,392	329,738	531,801
Total primary government	$ 41,450,718	$ 46,548,231	$ 48,626,548	$ 53,232,754	$ 58,877,425	$ 72,084,595	$ 69,872,996
Change in Net Assets							
Governmental activities	$ 5,477,554	$ 1,665,149	$ 8,631,266	$ 11,329,113	$ 10,671,050	$ 10,140,216	$ 5,577,966
Business-type activities	47,976	(72,709)	37,003	109,653	(164,679)	318,727	(266,479)
Total primary government	$ 5,525,530	$ 1,592,440	$ 8,668,269	$ 11,438,766	$ 10,506,371	$ 10,458,943	$ 5,311,487

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Governmental Activities Tax Revenues by Source
Last Seven Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008
Property taxes, levied for general purposes	$ 24,583,580	$ 27,139,320	$ 29,170,785	$ 32,727,988	$ 36,116,290	$ 44,138,959	$ 45,145,606
Property taxes, levied for debt service	4,791,623	5,870,697	6,726,196	5,946,478	6,294,045	7,017,997	6,788,531
Hotel Motel occupancy tax	382,440	362,359	403,075	394,955	500,761	480,210	469,252
Sales and miscellaneous tax	8,750,844	9,329,331	10,075,329	11,172,137	11,718,938	13,144,123	13,198,474
Total Taxes	$ 38,508,487	$ 42,701,707	$ 46,375,385	$ 50,241,558	$ 54,630,034	$ 64,781,289	$ 65,601,863

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Fund Balances of Governmental Funds
Last Seven Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008
General Fund							
Reserved	$ 122,642	$ 136,550	$ 145,103	$ 893,492	$ 200,271	$ 188,155	$ 183,688
Unreserved	8,839,902	7,401,456	8,658,971	9,209,024	11,731,590	11,937,403	12,427,059
Total general fund	$ 8,962,544	$ 7,538,006	$ 8,804,074	$ 10,102,516	$ 11,931,861	$ 12,125,558	$ 12,610,747
All other governmental funds							
Reserved	$ 17,864,783	$ 26,436,242	$ 24,855,738	$ 27,873,477	$ 24,080,205	$ 33,059,300	$ 26,620,148
Unreserved, reported in:							
Special revenue funds			784,125	(745,139)	1,662,955	(432,211)	559,451
Debt service funds		(299,193)	25,031	278,833	358,038	218,279	(459,215)
Capital projects funds		(2,202,361)	2,327,741	(3,333,227)	6,311,934	(6,370,556)	(2,602,587)
Other purposes	8,568,221	1,166,134					
Total all other governmental funds	$ 26,433,004	$ 25,100,822	$ 27,992,635	$ 24,073,944	$ 32,413,132	$ 26,474,812	$ 24,117,797

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Revenues										
Property Taxes	$20,420,001	$22,784,144	$25,730,972	$29,002,885	$32,960,407	$35,593,818	$ 38,680,452	$ 42,602,079	$ 50,892,084	$ 51,554,513
Sales and miscellaneous taxes	7,537,564	8,387,653	8,917,670	9,227,402	9,518,565	10,374,607	11,370,735	12,963,695	13,634,036	13,663,785
Fees and fines	1,793,709	1,952,408	2,341,199	1,764,888	2,677,122	2,907,711	2,588,700	4,716,143	3,111,677	5,940,378
Intergovernmental	20,214,974	21,982,700	22,282,867	24,227,376	24,213,809	28,756,435	32,681,476	28,342,298	24,156,839	23,951,278
Charges for services	4,287,632	4,699,195	6,099,254	6,485,348	7,039,020	6,956,398	6,963,601	7,839,634	8,114,493	8,087,445
Investments earnings	937,978	1,673,771	1,789,819	732,233	615,371	689,360	1,377,169	2,259,388	3,210,672	1,931,921
Miscellaneous	5,885,194	4,956,337	4,499,613	2,111,706	1,968,615	1,457,279	1,275,858	1,328,123	3,894,845	2,489,064
Grant matching	670,656	750,361	710,893	2,894,614	3,288,144	3,143,713	3,261,481	3,059,526	3,186,252	3,661,407
Total revenues	61,747,708	67,186,589	72,372,287	76,446,452	82,281,053	89,879,321	98,199,472	103,110,886	110,000,898	111,279,791
Expenditures										
General government	10,320,055	11,425,149	11,343,374	11,293,853	12,998,547	13,408,467	14,421,161	16,215,203	17,457,169	17,452,168
Public safety				7,449,128	8,269,866	8,572,270	9,873,737	10,599,609	12,216,432	14,899,950
Justice system	27,337,340	29,723,075	30,389,114	14,905,219	17,646,327	18,396,904	18,680,003	20,058,672	21,836,485	23,770,069
Health and human services	13,325,978	13,866,319	15,621,785	15,178,077	17,299,315	15,293,205	16,531,983	16,626,241	16,928,102	17,164,955
Infrastructure and enviromental services	2,658,563	3,250,896	3,449,717	4,398,729	4,596,281	4,961,302	4,795,396	5,675,688	5,962,380	6,803,690
Correction and rehabilitation				11,231,224	12,223,347	12,078,871	12,469,715	13,289,776	15,070,883	15,571,285
Community and economic development				2,042,850	2,165,710	1,178,187	1,976,793	2,410,854	2,204,609	2,816,408
Capital outlay	3,605,262	9,411,215	16,391,194	10,636,860	4,957,019	16,112,501	17,311,305	12,880,148	17,950,046	12,278,391
Debt service										
Principal	2,720,000	1,910,000	1,900,000	2,425,692	3,438,462	3,565,869	3,382,913	3,617,237	4,085,374	4,567,088
Interest and other charges	1,582,219	2,642,622	3,090,758	2,667,246	3,071,267	3,443,740	3,110,590	3,301,728	3,461,165	2,913,361
Payment to escrow agent			-	-	85,554	-	202,066			436,629
Bond issuance costs									30,000	192,447
Total expenditures	$61,549,417	$72,229,276	$82,185,942	$82,228,878	$86,751,695	$97,011,296	$102,655,662	$104,675,156	$117,202,645	$118,866,641
Excess of revenues	198,291	(5,042,687)	(9,813,655)	(5,782,426)	(4,470,642)	(7,131,975)	(4,456,190)	(1,564,270)	(7,201,747)	(7,586,850)

Other financing sources (uses)	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Transfer in	2,373,330	3,068,166	3,972,638	1,034,118	1,717,166	2,266,404	5,438,940	2,034,902	6,981,872	2,679,280
Transfer out	(1,532,985)	(1,947,849)	(3,217,660)	(1,088,770)	(1,250,028)	(1,476,403)	(4,951,329)	(2,001,316)	(7,139,133)	(2,865,302)
Refunding bonds issued										
Bonds issued	14,715,200	8,487,265	8,958,000	15,600,000	12,610,000	10,588,000	12,716,562	11,684,974		
Premium on bonds issued					430,011	65,259	776,633		1,680,000	20,790,000
Discount on bonds issued								(61,863)		
Payments to refunded bond escrow agent					(12,823,613)		(13,240,188)			(15,011,513)
Capital leases	387,516		863,898		1,013,240			37,790		
Proceeds of capital leases				858,609						
Proceeds from sale of equipment				10,811		83,129	57,355	9,489	6,620	8,920
	15,943,061	9,607,582	10,576,876	16,414,768	1,696,776	11,526,389	797,973	11,703,976	1,529,359	5,601,385
Net change in fund balance	$16,141,352	$ 4,564,895	$ 763,221	$10,632,342	$ (2,773,866)	$ 4,394,414	$ (3,658,217)	$ 10,139,706	$ (5,672,388)	$ (1,985,465)
Debt service as a percentage of noncapital	7.4%	7.2%	7.6%	7.1%	8.0%	8.7%	7.6%	7.5%	7.6%	7.0%

WEBB COUNTY, TEXAS
General Governmental Tax Revenues by Source
Last Seven Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
Property Taxes	$ 29,002,885	$ 32,960,407	$ 35,593,818	$ 38,680,452	$ 42,602,079	$ 50,892,084	$ 51,554,513
Sales and miscellaneous taxes	9,227,402	9,518,565	10,374,607	11,370,735	12,963,695	13,634,036	13,663,785
Total Taxes	$ 38,230,287	$ 42,478,972	$ 45,968,425	$ 50,051,187	$ 55,565,774	$ 64,526,120	$ 65,218,298

Source: Webb County Financial Records

WEBB COUNTY, TEXAS
Assessed Value and Estimated Actual of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Years	Real Property	Personal Property	Less Exemptions (a)	Total Taxable Assessed Value	Total Direct Tax Rate
1999	5,359,559	794,995	971,868	5,182,686	0.429952
2000	5,455,510	888,005	1,017,493	5,326,021	0.454952
2001	5,904,237	955,006	1,102,285	5,756,958	0.445223
2002	6,544,813	1,098,278	1,155,710	6,487,381	0.457923
2003	7,429,454	1,106,499	1,234,801	7,301,152	0.457923
2004	7,809,157	1,169,230	1,319,391	7,658,995	0.437923
2005	8,846,819	1,225,007	1,339,753	8,732,073	0.437923
2006	9,806,299	1,253,480	1,391,827	9,667,952	0.420055
2007	12,263,445	1,359,137	1,579,228	12,043,354	0.420055
2008	12,507,070	1,490,470	1,677,469	12,320,071	0.420055

(a) Exemptions are primarily made up of the homestead property exemption of approximately 21%

Source: Webb County Appraisal District

Note: Property in the county is reassessed each year. Property is assesssed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per $100 of assessed vaule.

WEBB COUNTY, TEXAS
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Tax Rates *

Name	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Webb County	0.42995	0.45495	0.44522	0.45792	0.45792	0.43792	0.43792	0.42006	0.42006	0.42006
Laredo Community College	0.16420	0.17000	0.21665	0.22650	0.23600	0.23600	0.23600	0.23371	0.23050	0.22220	0.22110
Webb County Drainage Dist.#1	0.12620	0.12620	0.12620	0.11000	0.10940	0.10600	0.10600	0.09197	0.07867	0.66246
School Districts										
Laredo I.S.D.	1.32600	1.38600	1.42600	1.50271	1.50271	1.47411	1.55411	1.49551	1.27400	1.27400
Mirando I.S.D.	1.50000	1.50000	1.50000	0.54029	1.50000	1.50000	0.00000	0.00000	0.00000 **	0.00000
United I.S.D.	1.43848	1.42687	1.42687	1.47687	1.47687	1.52687	1.60687	1.47436	1.18487	1.18487
Webb Consolidated I.S.D.	1.50000	1.36000	0.90454	0.80000	1.20000	1.02647	1.20738	1.09190	0.84777	0.85427
Cities and Towns										
City of El Cenizo	0.40000	0.40000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
City of Laredo	0.56922	0.57636	0.57636	0.63053	0.64176	0.63700	0.63700	0.63700	0.63700	0.63700
City of Rio Bravo	0.49000	0.49000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000

Tax Levies

Name	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Webb County	22,862,131	26,098,416	28,877,392	33,424,545	35,073,016	38,284,553	42,351,341	50,623,052	51,752,884	55,559,866
Laredo Community College	7,329,142	8,185,875	11,215,837	12,892,422	14,540,002	16,320,700	17,727,308	19,720,017	21,192,705	23,297,634
Webb County Drainage Dist.#1	49,119	59,033	65,326	71,889	79,812	88,819	132,457	160,751	190,827	213,898
School Districts										
Laredo I.S.D.	18,697,681	17,854,904	18,828,677	20,378,959	21,344,510	24,426,783	26,644,992	27,671,836	25,966,124 **	27,408,723
Mirando I.S.D.	314,065	266,803	315,314	565,865	1,108,648	1,070,071	-	-	-	-
United I.S.D.	47,253,707	51,042,026	57,959,460	66,951,115	72,156,593	83,821,422	100,665,114	113,168,711	95,866,850	108,147,626
Webb Consolidated I.S.D.	5,313,579	5,642,172	5,990,000	6,546,527	9,607,644	9,968,581	13,931,340	20,767,720	13,127,962	14,329,438
Cities and Towns										
City of El Cenizo	56,640	62,571	91,111	86,984	91,308	98,059	105,939	123,817	130,923	157,672
City of Laredo	24,784,224	27,165,182	29,221,694	35,010,831	38,455,159	43,209,681	47,466,861	53,559,195	59,584,704	65,642,009
City of Rio Bravo	142,168	156,074	217,597	191,443	187,031	220,653	235,085	278,749	287,185	333,983

*Per $100 of Assessed Value
Source: Webb County Appraisal District

**Mirando I.S.D. Annexed by Webb Consolidated I.S.D.

WEBB COUNTY, TEXAS
Principal Property Taxpayers
September 30, 2008
(amounts expressed in thousands)

	2008			1999		
Taxpayer	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Conoco Phillips Company	$ 813,983	1	45.65 %	$ 210,966	1	39.75 %
Lewis Petroleum Properties Inc.	163,917	2	9.19			
EOG Resources Inc/Min Accts	154,721	3	8.68			
Rosetta Resources	129,547	4	7.27			
Killam Oil Company LTD	109,745	5	6.16			
Laredo Texas Hospital Co. LP	105,123	6	5.90			
AEP Texas Central Company	88,941	7	4.99			
Forest Oil Corporation	82,593	8	4.63			
St Mary Land & Exploration Co	71,973	9	4.04			
Electric Transmission of Texas LLC	62,453	10	3.50			
Central Power Light				76,047	2	14.33
Chevron USA Inc				44,839	3	8.45
Southwestern Bell Telephone Co.				39,100	4	7.37
Michael Petroleum Corp.				29,024	5	5.47
H. E. Butt Grocery				27,989	6	5.27
International Bank of Commerce				27,193	7	5.12
Lone Star Mall Associates				27,064	8	5.10
Conoco Lobo Pipeline Company				24,478	9	4.61
Killam Ind. Dev. Partnership Ltd.				24,068	10	4.53
Total	$ 1,782,997		100.01 %	$ 530,767		100.00 %

(1) Webb County Appraisal District.

WEBB COUNTY, TEXAS
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Original Levy		Amount (B)	Percentage of Adjusted Levy
1999	20,207,251	18,744,195	92.76%	1,341,586	$ 20,085,781	99.40%
2000	22,892,501	21,164,701	92.45%	1,571,132	$ 22,735,833	99.32%
2001	26,124,397	23,933,599	91.61%	1,978,468	$ 25,912,067	99.19%
2002	28,997,816	27,063,356	93.33%	1,702,911	$ 28,766,267	99.20%
2003	33,424,470	31,157,950	93.22%	1,917,526	$ 33,075,476	98.96%
2004	34,939,359	33,245,779	95.15%	1,250,645	$ 34,496,424	98.73%
2005	38,180,095	36,193,057	94.80%	1,543,422	$ 37,736,479	98.84%
2006	42,345,265	40,748,991	96.23%	1,073,343	$ 41,822,334	98.77%
2007	50,333,188	48,633,646	96.62%	950,698	$ 49,584,344	98.51%
2008	51,718,832	50,091,111	96.85%	-	$ 50,091,111	96.85%

(A) Webb County Tax Office; based on 100% valuation.
A collection rate between 92% to 96% is anticipated in the current year with the 8% to 4% anticipated in subsequent years.

(B) Includes current tax collections, delinquent taxes collected.

WEEB COUNTY, TEXAS
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

	Governmental Activities				Business-Type Activities					
Fiscal Year	General Obligation Bonds	Tax Notes	Capital Leases	Revolving Loans	Water & Sewer Bonds	General Obligation Bonds	Capital Leases	Total Primary Government	Percentage of Personal Income[1]	Per Capita[1]
1999	39,645,000	-	295,721	-	-	1,135,000	29,163	41,104,884	1.53%	209
2000	43,756,932	-	168,160	788,478	-	2,908,068	11,213	47,632,851	1.62%	247
2001	48,963,413	-	796,599	1,097,815	1,958,000	2,816,587	-	55,632,414	1.72%	276
2002	62,677,043	-	1,268,406	970,558	1,958,000	2,762,958	-	69,636,965	2.02%	334
2003	59,838,530	-	1,724,553	710,466	1,950,000	2,707,291	-	66,930,840	1.84%	311
2004	67,162,154	-	1,044,150	843,520	3,620,000	2,639,703	-	75,309,527	1.94%	340
2005	64,554,653	-	679,620	570,281	3,580,000	2,577,119	-	71,961,673	1.70%	314
2006	73,035,222	-	403,634	426,157	3,520,000	3,212,766	-	80,597,779	1.69%	340
2007	69,194,068	1,680,000	320,591	275,754	3,430,000	3,089,017	-	77,989,430	N/A	319
2008	70,910,741	2,385,000	239,323	120,106	3,320,000	3,597,141	-	80,572,311	N/A	322

Note: Details regarding the County outstanding debt can be found in the notes to the financial statements.
[1] See the schedule of Demographic and Economic Statistics for personal income and population data.

WEBB COUNTY, TEXAS
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Refunding Bonds	Limited Tax Bonds	Tax Notes	Certificates of Obligation	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value[1] of Property	Percentage of of Personal Income	Per Capita[2]
1999	17,790	7,300	420	15,270	93	40,687	0.79%	1.52%	206.73
2000	16,945	7,045	-	22,675	47	46,618	0.88%	1.59%	241.40
2001	16,060	6,785	-	28,935	452	51,328	0.89%	1.59%	255.04
2002	15,135	17,815	-	29,727	549	62,128	0.96%	1.81%	297.83
2003	20,235	11,215	-	28,673	279	59,844	0.82%	1.65%	278.00
2004	19,460	10,510	-	37,400	304	67,067	0.88%	1.73%	302.52
2005	30,832	10,095	-	23,736	582	64,081	0.73%	1.52%	279.36
2006	29,242	9,670	-	34,274	941	72,245	0.75%	1.51%	304.89
2007	27,465	9,154	1,680	32,575	1,159	69,715	0.58%	Not Available	284.83
2008	32,210	7,155	2,408	31,522	700	72,596	0.59%	Not Available	290.22

Note: Details regarding the County outstanding debt can be found in the notes to the financial statements.

[1] See the schedule of Assessed Value and Estimated Actual Value of Taxable Property.
[2] Population data can be found in the Schedule of Demographic and Economic Statistics.

WEBB COUNTY, TEXAS
Direct and Overlapping Governmental Activities Debt (A)
As of September 30, 2008
(amounts expressed in thousands)

Governmental Subdivision	Net As Of	Amount	Applicable to County	Debt Amount
Direct:				
Webb County	30-Sep-08	$ 71,031	100%	$ 71,031
Total Direct		71,031		71,031
Overlapping:				
Special Districts				
Laredo Community College	31-Aug-08	124,201	100%	124,201
Total Special Districts		124,201		124,201
City				
City of Laredo	30-Sep-08	431,894	100%	431,894
City of Rio Bravo	30-Sep-08		100%	-
City of El Ceinizo	30-Sep-08			-
Total City		431,894		431,894
School Districts				
Laredo I.S.D.	31-Aug-08	247,842	100%	247,842
Mirando City I.S.D.	31-Aug-08	- *	100%	-
United I.S.D.	31-Aug-08	302,426	100%	302,426
Webb Consolidated I.S.D.	31-Aug-08	3,860	100%	3,860
Total School Districts		554,129		554,129
Total Overlapping		1,110,224		1,110,224
Total Direct and Indirect Overlapping Debt		**$ 1,181,255**		**$ 1,181,255**

(A) Respective Finance Departments

*Mirando I.S.D. Annexed by Webb Consolidated I.S.D.

WEBB COUNTY, TEXAS
Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

		1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt limit	0.25	$ 1,339,890	$ 1,363,877	$ 1,476,059	$ 1,636,203	$ 1,857,363	$ 1,952,289	$ 2,211,705	$ 2,451,575	$ 3,065,861	$ 3,126,768
Total net applicable to limit		40,687	46,618	51,328	62,128	59,844	67,067	64,081	72,245	69,715	72,596
Legal debt margin		$ 1,299,203	$ 1,317,259	$ 1,424,732	$ 1,574,075	$ 1,797,519	$ 1,885,223	$ 2,147,624	$ 2,379,330	$ 2,996,146	$ 3,054,172
Total net debt applicable to the limit as a percentage of debt limit		3.04%	3.42%	3.48%	3.80%	3.22%	3.44%	2.90%	2.95%	2.27%	2.32%

Assessed Valuation of All Taxable Property		$ 12,320,071
Assessed Valuation of Real Property		12,507,070
Debt Limit, 25% of Real Property Assessed Valuation		3,126,768
Amount of Debt Applicable to Constitutional Debt Limit:		
Total Bonded Debt Applicable	73,296	
Less Debt Service Fund Cash	(700)	72,596
Legal Debt Margin, Under Article 3, Section 52, of the Texas Constitution		$ 3,054,172

Webb County is authorized, under Article 3, Section 52, of the Texas Constitution, to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate of bonds issued pursuant to such constitutional provision. However, there is the 25% limitation of the assessed valuation of real property in the County as to the amount of bonds which may be issued.

WEBB COUNTY, TEXAS
Pledge-Revenue Coverage
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Sewer Revenue Bonds					
	Sewer Charges and Others	Less: Operating Expenses	Net Available Revenue	Debt Service * Principal	Debt Service * Interest	Coverage
1999	$ -	$ -	$ -	$ -	$ -	
2000	-	-	-	-	-	
2001	739	749	(10) a	-	66 b	(0.15)
2002	1,039	761	278	53	260 b	0.89
2003	1,114	918	196	64	257	0.61
2004	1,334	965	369	88	305	0.94
2005	1,364	985	379	118	340	0.83
2006	1,346	1,106	240	157	338	0.48
2007	1,399	1,372	27	228	350	0.05
2008	1,498	1,622	(123) c	265	349	(0.20)

* Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

a) The County conducted a water and sewer rate study by the NAD Bank in 2001, that required rate changes in order to meet debt service requirements.

b) Interest expense was paid with capitalized interest from bond proceeds.

c) The Water Utilities Fund 2008 – 2009 adopted budget includes a $ 475,000 transfer in from the General Fund for operational and debt service purposes.

WEBB COUNTY, TEXAS
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population(1)	Personal Income (amount expressed in thousands)	Per Capita Personal income (2)	Median Age(1)	School Enrollment(3)	Unemployment Rate(2)
1999	196,815	2,682,024	13,627	24.6	48,841	7.4
2000	193,117	2,933,682	15,191	26.5	50,521	6.2
2001	201,256	3,231,723	16,058	26.6	53,355	6.6
2002	208,605	3,439,955	16,490	26.7	55,475	7.3
2003	215,269	3,628,819	16,857	26.5	57,785	7.4
2004	221,694	3,887,856	17,537	26.5	59,353	6.7
2005	229,382	4,229,695	18,809	26.6	61,268	5.9
2006	236,952	4,769,133	20,127	26.6	62,153	5.4
2007	244,759	Not available	Not available	26.7	64,153	4.6
2008	250,144	Not available	Not available	26.8	65,139	5.1

Data Sources
(1) Texas VitalWeb
(2) Texas LMI Tracer, Texas Labor Market
(3) United Independent School District
Laredo Independent School District
Webb Consolidated School District

Note: Population and median age information are based on surveys conducted during the last quarter of the calendar year. Personnel income information is a total for the year. Unemployment rate information is an adjusted yearly average. School enrollment is based on the census at the start of the school year.

WEBB COUNTY, TEXAS
Principal Employers (A)
September 30, 2008

	2008			1999		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
United Independent School District	6,067	1	2.48%	3,500	2	1.81%
Laredo Independent School District	4,564	2	1.86%	3,500	1	1.81%
City of Laredo	2,414	3	0.99%	1,879	3	0.97%
Laredo Sector Border Patrol	1,700	4	0.69%			
H.E.B. Grocery Store	1,640	5	0.67%	1,100	6	0.57%
Laredo Community College	1,564	6	0.64%	1,001	7	0.52%
Webb County	1,500	7	0.61%	1,181	5	0.61%
McDonald's Restaurant	1,418	8	0.58%	800	8	0.41%
Laredo Medical Center	1,400	9	0.57%	1,595	4	0.82%
Walmart (3 locations)	1,144	10	0.47%	420	15	0.22%
Texas A&M International University	1,054	11	0.43%	316	18	0.16%
Convergy's	1,009	12	0.41%			
Compass Bank (formerly LNB)	800	13	0.33%	588	11	0.30%
International Bank of Commerce	723	14	0.30%	400	16	0.21%
Doctor's Hospital	719	15	0.29%	503	12	0.26%
Stripes (28 Units)	408	16	0.17%			
Target Greatland	338	17	0.14%			
Laredo Entertainment Center	271	18	0.11%			
Paul Young Auto Group	230	19	0.09%			
Falcon International Bank	200	20	0.08%			
APC Homemaker Services				750	9	0.39%
INS				740	10	0.38%
US Dept of Treasury				450	13	0.23%
Laredo Medical Group				444	14	0.23%
Laredo State Center				340	17	0.18%
Miracle Candle Co.				315	19	0.16%
Postal Data Center				282	20	0.15%
	29,163		11.91%	20,104		10.38%

(A) Laredo Development Foundation

WEBB COUNTY, TEXAS
Full-Time Equivalent County Goverment Employees by Function
Last Ten Fiscal Years

	Full-Time Equivalent Employees as of September 30									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Function										
General Government	168	174	176	188	193	197	203	211	223	227
Justice System	222	243	265	264	287	301	299	306	334	345
Public Safety	139	139	132	137	139	140	137	136	152	154
Corrections and Rehabilitation	262	262	267	275	282	255	255	267	264	273
Health and Human Services	275	285	286	294	316	343	336	339	311	313
Community and Economic Development	35	29	32	33	36	22	23	32	44	44
Infrastructure and Environmental Services	86	86	93	96	103	108	105	113	109	107
Total	**1,187**	**1,218**	**1,251**	**1,287**	**1,356**	**1,366**	**1,358**	**1,404**	**1,437**	**1,463**

Source: Webb County Budget.

WEBB COUNTY, TEXAS
Operating Indicators by Function
Last Ten Fiscal Years

Function	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Assessor-Collector of Taxes										
Employees	33	38	40	40	39	39	39	43	46	46
Ad valorem assessments notices issued	114,349	119,287	123,367	129,412	140,513	146,431	152,888	156,303	163,065	169,158
Motor vehicles registrations	130,266	136,309	137,695	170,192	201,454	207,283	220,326	236,808	255,415	253,804
Number of entity collection contracts	6	6	6	6	6	6	6	6	6	6
County Clerk:										
Employees	17	17	17	16	16	16	16	17	17	17
Marriages Licenses	2,183	2,064	2,301	2,082	1,976	1,959	1,900	1,953	1,964	1,803
Civil Suits	437	194	209	256	214	144	171	207	338	326
Probate Cases	188	169	200	211	232	209	192	236	204	257
Criminal Cases	1,519	1,850	2,548	1,771	2,605	1,671	1,500	1,692	1,804	1,269
District Clerk:										
Employees	27	26	31	31	33	35	36	36	36	36
Civil Process Cases	3,271	3,507	3,498	3,578	3,767	4,029	3,976	4,227	4,328	4,051
Criminal Cases	645	689	728	698	948	831	876	978	878	835
Jurors	*	*	*	7,386	7,754	7,413	5,518	6,319	5,278	6,201
Justice of the Pease (6) **										
Employees	20	24	25	26	34	36	37	39	49	49
Cases	9,724	9,549	11,875	12,296	20,359	22,537	29,107	29,158	26,999	26,712
Sheriff:										
Employees	233	241	245	253	260	257	249	261	274	266
Daily Average in County jail	552	513	527	539	579	532	455	524	510	509
Persons booked	9,969	9,230	9,481	8,951	9,600	10,183	9,279	9,745	10,333	10,382
Civil process	5,054	5,558	5,223	4,096	3,622	4,472	4,753	4,500	4,914	4,761

Sources: Webb County Tax assessor collector
Webb County Clerk
Webb County District Clerk
Justice of the Peace
Webb County Sheriff Office

* Data not available
** Effective 2003 Justice of the Peace at Precinct 2 Place 2 was created.

WEBB COUNTY, TEXAS
Capital Assets Statistics by Function
Last Seven Fiscal Years

Function	2002	2003	2004	2005	2006	2007	2008
General Government							
Number of Buildings	4	8	9	9	10	10	10
Justice System							
Number of Buildings	5	5	5	5	5	6	6
Number of Courts	13	14	14	14	14	13	13
Public Safety							
Number of Buildings	2	2	2	2	2	2	2
Number of Vehicles	79	80	84	111	146	160	173
Corrections and Rehabilitation							
Number of Buildings	1	1	1	1	1	1	2
Number of Jails	1	1	1	1	1	1	1
Number of Juvenile Beds	24	24	26	26	26	26	32
Health and Human Services							
Number of Buildings	2	2	2	2	2	3	4
Community and Economic Development							
Number of Buildings	8	39	42	46	47	50	51
Infrastructure and Environmental Services							
Number of Buildings	16	10	10	10	10	10	10
Number of Bridges	50	50	50	50	50	50	50

Webb County, Texas
Water Utility Activity
Fiscal Year Ended September 30, 2008

		Gallons Pumped	Gallons Sold	Avg.Usage Active Meters	Avg. Water Charge for All Meters	Sales
October	2007	26,625,000	23,501,000	13,247	41.43	$ 75,038
November	2007	23,999,000	21,949,800	12,479	40.61	72,449
December	2007	26,225,000	18,587,700	10,712	35.74	63,265
January	2008	26,230,000	17,726,300	10,391	34.42	60,066
February	2008	26,207,000	21,330,900	12,065	40.45	71,508
March	2008	26,682,000	20,863,400	11,571	39.02	70,344
April	2008	29,147,000	29,351,500	16,198	52.71	95,514
May	2008	36,291,000	21,910,300	12,025	39.70	72,339
June	2008	35,580,000	28,932,900	15,923	51.20	93,030
July	2008	34,896,000	27,900,400	15,313	49.35	89,920
August	2008	38,164,000	20,611,200	11,508	37.68	67,478
September	2008	27,271,000	18,284,900	10,158	34.61	62,298
Total		357,317,000	270,950,300			$ 893,249

Gallon Consumption by Quarter

Usage Groups	December	March	June	September	Total	% of Usage
Over 50,000	12,339,200	13,587,800	15,101,100	12,437,800	53,465,900	19.7
40,001 - 50,000	1,161,100	412,200	1,801,000	1,320,000	4,694,300	1.7
30,001 - 40,000	1,942,500	1,070,600	5,314,500	3,607,700	11,935,300	4.4
20,001 - 30,000	7,784,000	5,227,900	14,947,400	8,796,800	36,756,100	13.6
10,001 - 20,000	22,733,200	19,774,500	28,382,700	23,098,700	93,989,100	34.7
8,001 - 10,000	6,213,300	6,762,300	5,907,400	6,417,900	25,300,900	9.3
6,001 - 8,000	5,968,800	6,487,900	4,684,500	5,384,700	22,525,900	8.3
4,001 - 6,000	3,741,900	4,329,700	2,715,200	3,777,300	14,564,100	5.4
2,001 - 4,000	1,798,100	1,843,400	1,080,900	1,603,500	6,325,900	2.3
1 - 2,000	356,400	424,300	260,000	352,100	1,392,800	0.5
Zero Usage	0	0	0	0	0	0.0
Total Gallons	64,038,500	59,920,600	80,194,700	66,796,500	270,950,300	100

Sales by Quarter

Usage Groups	December	March	June	September	Total	% of Sales
Over 50,000	$ 43,898	$ 49,206	$ 55,831	$ 45,462	$ 194,397	21.8
40,001 - 50,000	3,781	1,813	5,529	4,025	15,148	1.7
30,001 - 40,000	5,860	3,615	15,959	10,945	36,379	4.0
20,001 - 30,000	23,783	14,809	45,062	26,607	110,261	12.3
10,001 - 20,000	69,755	59,736	87,249	71,061	287,801	32.2
8,001 - 10,000	19,606	21,330	18,732	20,313	79,981	9.0
6,001 - 8,000	19,205	21,909	15,180	17,451	73,745	8.3
4,001 - 6,000	12,547	15,417	9,143	12,722	49,829	5.6
2,001 - 4,000	6,749	8,128	4,137	6,135	25,149	2.8
1 - 2,000	3,751	4,289	2,783	3,817	14,640	1.6
Zero Usage	1,817	1,667	1,278	1,157	5,919	0.7
Total Sales	$ 210,752	$ 201,919	$ 260,883	$ 219,695	$ 893,249	100

The Webb County Water Utility provides water to the cities of Rio Bravo and El Cenizo and support the Regional Wastewater Treatment Plant which also provides services to the respective communities.
Accounts by community: Rio Bravo Water Accounts = 1,124 / Rio Bravo Wastewater Accounts = 1,121
El Cenizo Water Accounts = 677 / El Cenizo Wastewater Accounts = 677

Source: Webb County Water Utility

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Judge and the Honorable County Commissioners
Webb County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of and for the year ended September 30, 2008, which collectively comprise the Webb County, Texas' basic financial statements and have issued our report thereon dated March 27, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Webb County, Texas' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Webb County, Texas' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Webb County, Texas' internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A

significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Webb County, Texas' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Webb County, Texas' financial statements that is more than inconsequential will not be prevented or detected by Webb County, Texas' internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Webb County, Texas' internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Webb County, Texas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Webb County, Texas, in a separate letter dated March 27, 2009.

This report is intended solely for the information and use of management, the audit committee, County Commissioners, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Garza, Martinez & Co, L.L.P.

Laredo, Texas
March 27, 2009

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE OF TEXAS UNIFORM GRANT MANAGEMENT STANDARDS

To the Honorable County Judge and the Honorable County Commissioners
Webb County, Texas

Compliance

We have audited the compliance of Webb County, Texas, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* and the State of Texas *Uniform Grant Management Standards (UGMS)* issued by the Office of the Governor of the State that are applicable to each of its major federal and state programs for the year ended September 30, 2008. Webb County, Texas' major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of Webb County, Texas' management. Our responsibility is to express an opinion on Webb County, Texas' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations;* and the *UGMS*. Those standards, OMB Circular A-133, and UGMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes

examining, on a test basis, evidence about Webb County, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Webb County, Texas' compliance with those requirements.

In our opinion, Webb County, Texas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended September 30, 2008.

Internal Control Over Compliance

The management of Webb County, Texas, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered Webb County, Texas' internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Webb County, Texas' internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Webb County, Texas' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Webb County, Texas' response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the audit committee, County Commissioners, others within the entity, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Garza, Martinez & Co, L.L.P.

Laredo, Texas
March 27, 2009

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2008

Federal Grantor/Pass Through Grantor Title	Federal CFDA Number	Pass Through Grantor's Number	Program Or Award Amount
U.S. Department Of Health And Human Services			
* Head Start Program	93.600	06CH0929/42	7,856,285
Head Start Program	93.600	06CH0929/43	7,906,785
Passed Through Texas Department Of Housing And Community Affairs:			
Low-Income Home Energy Assistance (C.E.A.P.)	93.568	587/587047	595,443
Low-Income Home Energy Assistance (C.E.A.P.)	93.568	58080000186	575,417
Low-Income Home Energy Assistance	93.568	817047	105,057
Low-Income Home Energy Assistance	93.568	818047	105,057
* Community Services Block Grant	93.569	617/616047	495,750
Community Services Block Grant	93.569	61080000236	532,499
Substance Abuse and Mental Health Service Adm.	93.243	1H79TI17235-01	1,500,000
Passed Through Texas Department Of Aging and Disability Services:			
Social Services Block Grant (Home-Delivered Meals)	93.667	11K1965	428,168
Social Services Block Grant (Home-Delivered Meals)	93.667	11K1965	476,910
Passed Through Texas Department Of Family and Protective Services			
Title IV-E County Legal Services to Foster Care Children	93.658	23358109	75,000
Title IV-E County Legal Services to Foster Care Children	93.658	23358109	75,000
Title-IV Child Welfare Services Contract	93.658	23358108	37,750
Total U.S. Department Of Health And Human Services			
U.S. Department Of Housing And Urban Development			
Passed Through Texas A&M University:			
Nutrition and Health Learning Center	14.246		127,622
Passed Through Texas Department of Housing and Community Affairs:			
HOME Investment Partnership Program (Contract for Deed)	14.239	1000568	520,000
HOME Investment Partnership Program (Owner Occupied)	14.239	1000494	70,261
Passed Through The Office of Rural Community Affairs:			
Community Development Block Grants/State's Program	14.228	724003	1,265,060
Community Development Block Grants/State's Program	14.228	724195	500,000
Community Development Block Grants/State's Program	14.228	721175	300,000
Community Development Block Grants/State's Program	14.228	725891	800,000
Total U.S. Department Of Housing And Urban Development			
U.S. Department Of Agriculture			
Passed Through Texas Health and Human Services Commission:			
* Child and Adult Care Food Program	10.558	TX-2400001	846,758
Child and Adult Care Food Program	10.558	TX-2400001	848,247
Passed Through Rural Development:			
Housing Preservation Grant	10.433		137,214
Total U.S. Department Of Agriculture			

Cash/ Accrued Or (Deferred) 10/01/2007	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2008
432,164		7,606,232	7,174,068	
		95,440	720,696	625,256
31,363		196,605	165,242	
		245,094	373,986	128,892
17,638	(13,339)	98,987	94,688	
		8,948	32,730	23,782
18,655		307,198	288,543	
		117,591	246,775	129,184
41,024		469,425	443,776	15,375
34,178		34,178		
		372,185	419,214	47,029
68,086		68,086		
		86,115	112,706	26,591
-	2,847	7,882	16,199	11,164
643,108	(10,492)	9,713,966	10,088,623	1,007,273
129		129		
8,987		118,567	151,034	41,454
22,764		46,466	23,702	
304,838		422,513	326,429	208,754
15,225			563	15,788
5,437		243,716	248,596	10,317
28,084		28,084		
385,464		859,475	750,324	276,313
96,638		96,638		
		704,365	848,247	143,882
			89,103	89,103
96,638		801,003	937,350	232,985

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2008

Federal Grantor/Pass Through Grantor Title	Federal CFDA Number	Pass Through Grantor's Number	Program Or Award Amount
U.S. Department of Commerce			
Rural Rail Transportation District (EDA)	11.302	08-88-04040	411,741
Total U.S. Department Of Commerce			
U.S. Department Of Justice			
Criminal Justice Discretionary Grant Program	16.579		
Criminal Justice Discretionary Grant Program	16.579		
Criminal Justice Discretionary Grant Program	16.579	I3PSSP571	206,473
Criminal Justice Discretionary Grant Program	16.579	I3PSSP571	60,861
Criminal Justice Discretionary Grant Program	16.579	I3PSSP571	221,327
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607		26,075
Office Of Justice Programs, (Shooting Range)	16.580	2006-DD-BX-0520	49,361
Passed Through Criminal Justice Division Of The State Of Texas:			
Juvenile Accountability Block Grant	16.523	JB-05-J20-13831-08	16,694
Juvenile Accountability Block Grant	16.523	JB-05-J20-13831-09	16,680
Crime Victim Assistance (VOCA)	16.575	VA-06-V30-18211-02	27,654
Juvenile Justice And Delinquency Prevention Act	16.540	JA-06-J20-18699-01	40,000
Edward Formula Grant Program (Operation Border Star)	16.738	DJ-06-A10-19790-01	183,645
Edward Byrne Memorial JAG Program (Weed & Seed)	16.738	DJ-06-A10-18367-01	40,259
Edward Byrne Memorial JAG Program (South Tx Anti-Vio)	16.738	DJ-05-A10-18272-01	1,601,799
Edward Byrne Memorial JAG Program (South Tx Anti-Vio)	16.738	DJ-06-A10-18272-02	614,600
Passed Through Texas Border Sheriff's Coalition:			
Edward Formula Grant Program (Operation Linebacker)	16.580	8260-2606-DD-BX-0504	781,765
Passed Through South Texas Development Council:			
Juvenile Accountability Block Grant	16.523	JB-98-J07-13832	13,366
Passed Through City of Laredo:			
Criminal Justice Discretionary Grant Program	16.579	I6PSSP571	74,239
Criminal Justice Discretionary Grant Program	16.579	I7PSSP571	76,383
Criminal Justice Discretionary Grant Program	16.579	I8PSSP571	76,236
Justice Assistance Grant	16.579	2005-DJ-BX-0288	62,312
Total U.S. Department Of Justice			
U. S. Federal Emergency Management Agency			
Emergency Food and Shelter National Board Program	83.523	22-8438-00-005	17,000
Emergency Food and Shelter National Board Program	83.523	22-8438-00-005	14,923
Total U. S. Federal Emergency Management Agency			
U. S. Department Of Energy			
Passed Through Texas Department Of Housing And Community Affairs:			
Weatherization Assistance for Low-Income Persons	81.042	567047	60,369
Weatherization Assistance for Low-Income Persons	81.042	568047	76,745
Total U. S. Department Of Energy			

Cash/ Accrued Or (Deferred) 10/01/2007	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2008
89,950		89,950		
89,950		89,950		
64,209		64,209		
		163,066	204,660	41,594
47,516		47,516		
18,679		18,679		
		139,069	217,453	78,384
(991,456)		571,914	1,257,798	(305,572)
(29,241)		2,022	14,870	(16,393)
(172,290)		361,505	243,418	(290,377)
(6,757)		166	2,955	(3,968)
			25,374	25,374
23,936		23,936		
11,948		16,694	4,746	
6,852		27,654	20,802	
21,926		21,926.00		
		67,089	110,025	42,936
40,200		39,505	(695)	
249,350	(213)	273,404	24,267	
		482,385	598,908	116,523
465,324		536,314	70,990	
(158)				(158)
6,111		6,111		
60,704		57,989	15,680	18,395
		22,344	54,470	32,126
8,596		8,596		
(174,551)	(213)	2,952,093	2,865,721	(261,136)
(2,052)		(226)	1,826	
		14,923	14,498	(425)
(2,052)		14,697	16,324	(425)
8,401	(3,112)	62,105	56,816	
		13,340	33,536	20,196
8,401	(3,112)	75,445	90,352	20,196

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2008

Federal Grantor/Pass Through Grantor Title	Federal CFDA Number	Pass Through Grantor's Number	Program Or Award Amount
* **U. S. Department Of Transportation**			
Passed Through Texas Department Of Highways And Public Transportation:			
Formula Grants for Other Than Urbanized Areas	20.509	51622F7198	64,344
Formula Grants for Other Than Urbanized Areas	20.509	51722F7038	318,856
Formula Grants for Other Than Urbanized Areas	20.509	51722F7263	273,850
Formula Grants for Other Than Urbanized Areas	20.509	51722F7224	71,000
Formula Grants for Other Than Urbanized Areas	20.509	51722F7145	65,824
Formula Grants for Other Than Urbanized Areas	20.509	51822F7038	270,391
Formula Grants for Other Than Urbanized Areas	20.509	51751F7275	13,750
Formula Grants for Other Than Urbanized Areas	20.509	51922F7038	292,685
Formula Grants for Other Than Urbanized Areas	20.509	51822F7117	405,480
(Nonurbanized Area Formula Program)			
Total U. S. Department Of Transportation			
U.S. Department of Homeland Security			
Passed Through The Governor's Division of Emergency Management:			
Homeland Security Grant Program	97.073	2006-GE-T6-0068	29,625
Homeland Security Grant Program	97.074	2006-GE-T6-0068	23,285
Passed Through Texas Department of Public Safety's Division of Emergency Management:			
Hazard Mitigation Grant	97.039	479-99479-00	345,349
Total U.S. Department of Homeland Security			
Other Federal Financial Assistance			
U.S. Environmental Protection Agency			
Passed Through Texas Water Development Board			
Rio Bravo-El Cenizo Water & Wastewater Project	Not Available	G11900	5,882,145
U.S. Department of the Treasury, Bureau of Alcohol, Tobacco & Firearms			
Gang Resistance Education and Training	21.053		250,000
Total Other Federal Financial Assistance			
Total Federal Financial Assistance			

Notes to Schedule Of Expenditures of Federal Awards
This schedule is prepared using the modified accrual basis.
*** Major Program**

Cash/ Accrued Or (Deferred) 10/01/2007	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2008
12,162		12,162		
26,613		73,361	46,748	
55,507		273,850	218,343	
		71,000	71,000	
		38,603	63,262	24,659
		169,008	269,751	100,743
		1,795	2,449	654
			6,638	6,638
			11,707	11,707
94,282		639,779	689,898	144,401
		871	871	
		23,221	23,221	
		345,349	270,496	(74,853)
		369,441	294,588	(74,853)
168,621		159,043		9,578
20,646		47,803	27,157	
189,267		206,846	27,157	9,578
1,330,507	(13,817)	15,722,695	15,760,337	1,354,331

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2008

State Granting Agency	Grantor's Number	Program Or Award Amount	Cash Accrued Or (Deferred) Revenue At 10/01/2007
*** Community Justice Assistance Division**			
Substance Abuse Felony Grant Period Ended 8/31/08	091-015	70,337	
Substance Abuse Felony Grant Period Ended 8/31/09	091-015	70,337	
Community Corrections Grant Period Ended 8/31/08	-	311,844	(50,855)
Community Corrections Grant Period Ended 8/31/09	-	312,990	
Day Reporting Center Grant Period Ended 8/31/08	240-001	175,824	(45,185)
Day Reporting Center Grant Period Ended 8/31/09	240-001	175,824	
Basic Supervision Grant Period Ended 8/31/08	240-0900	559,297	(136,869)
Basic Supervision Grant Period Ended 8/31/09	240-0900	608,542	
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/08	240-009	284,500	(23,133)
Treatment Incarceration Program - Assessment Intervention Program Grant Period Ended 8/31/09	240-009	216,000	
Mentally Impaired Caseload Grant Period Ended 8/31/08	240-0013	51,993	(7,896)
Mentally Impaired Caseload Grant Period Ended 8/31/09	240-0013	51,993	
Total Community Justice Assistance Division			(263,938)
Texas Department of Transportation			
Border Colonia Access Program - El Cenizo	3BCF5012	2,317,278	6,056
Border Colonia Access Program - Bruni, Mirando City, Los Corralitos	3BCF5014	1,094,228	58,389
Border Colonia Access Program - Tanquecitos I & II	5BCF5029	1,230,015	32,335
Border Colonia Access Program - D-5 Acres	5BCF5030	241,083	1,068
Border Colonia Access Program - Penitas	5BCF5031	1,127,320	17,800
Border Colonia Access Program - San Carlos 1 and 2	5BCF5032	1,442,002	94,827
Border Colonia Access Program - Old Miwaukee	5BCF5033	423,786	9,728
Border Colonia Access Program - Ranchitos 359	5BCF5034	337,035	1,280
Border Colonia Access Program - Los Altos	5BCF5035	569,306	3,715
Total Texas Department of Transportation			225,198
*** Texas Juvenile Probation Commission**			
Border Project	TJPC-B-08-240	26,537	3,630
Border Project	TJPC-B-09-240	26,537	
Community Corrections Assistance	TJPC-Y-08-240	543,639	22,584
Community Corrections Assistance	TJPC-Y-09-240	543,639	
Progressive Sanctions ISJPO	TJPC-O-08-240	27,240	3,450
Progressive Sanctions ISJPO	TJPC-O-09-240	27,240	
Salary Adjustment	TJPC-Z-08-240	111,150	6,093
Salary Adjustment	TJPC-Z-09-240	111,150	
State Aid	TJPC-A-08-240	190,356	9,721
State Aid	TJPC-A-09-240	190,356	

Beginning Balance Adjustment	Other Sources Income	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash Accrued Or (Deferred) Revenue At 9/30/2008
		70,336	70,336	
		17,584	5,731	(11,853)
		253,917	304,772	
		78,248	25,480	(52,768)
		120,618	165,803	
		43,170	16,271	(26,899)
		419,473	556,342	
		152,136	46,476	(105,660)
		241,750	264,883	
		51,556	5,924	(45,632)
		38,995	46,891	
		12,998	5,808	(7,190)
		1,500,781	1,514,717	(250,002)
		1,361	16,791	21,486
		125,051	151,266	84,604
		23,601	724	9,458
				1,068
		96,946	102,045	22,899
		155,856	74,365	13,336
		13,713	5,669	1,684
				1,280
				3,715
		416,528	350,860	159,530
		26,537	22,907	
		4,423	3,803	(620)
(1,445)		543,639	515,361	(7,139)
		90,607	21,139	(69,468)
		27,240	23,790	
		4,540	3,653	(887)
		105,189	99,096	
		18,525	7,165	(11,360)
		189,488	179,767	
		31,726	9,923	(21,803)

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2008

State Granting Agency	Grantor's Number	Program Or Award Amount	Cash Accrued Or (Deferred) Revenue At 10/01/2007
Texas Juvenile Probation Commission-Continued			
Progressive Sanctions JPO	TJPC-F-08-240	232,566	31,582
Progressive Sanctions JPO	TJPC-F-09-240	232,566	
Progressive Sanctions Level 1-2-3	TJPC-G-08-240	46,339	
Progressive Sanctions Level 1-2-3	TJPC-G-09-240	46,339	
Justice Benefits, Inc.	TJPC-E-01-240		
Justice Benefits, Inc.	TJPC-E-02-240		
Justice Benefits, Inc.	TJPC-E-03-240		(146,798)
Justice Benefits, Inc.	TJPC-E-04-240		(247,790)
Justice Benefits, Inc.	TJPC-E-05-240		(410,223)
Justice Benefits, Inc.	TJPC-E-06-240		(649,900)
Justice Benefits, Inc.	TJPC-E-07-240		(787,748)
Justice Benefits, Inc.	TJPC-E-08-240		(818,207)
ICBP Regional	TJPC-X-08-240	191,075	
ICBP Regional	TJPC-X-09-240	191,075	
Diversionary Placement Fund	TJPC-H-08-240	341,967	
Diversionary Placement Fund	TJPC-H-09-240	341,967	
Juvenile Justice Alternative Education Program	TJPC-P-07-240	18,770	8,083
Juvenile Justice Alternative Education Program	TJPC-P-08-240	18,770	43,529
Juvenile Justice Alternative Education Program	TJPC-P-09-240	18,770	
Total Juvenile Probation Commission			(2,931,994)
Texas Automobile Theft Prevention Authority			
Auto Theft Prevention Authority Fund	SA-T01-1005707		8,689
Auto Theft Prevention Authority Fund	SA-T01-1005708		2,749
Auto Theft Prevention Authority Fund	SA-T01-1005709		
Total Texas Automobile Theft Prevention Authority			11,438
Texas Water Development Board			
* Rio Bravo -El Cenizo Water & Wastewater Project	G-17100/G-11800	20,809,778	579,143
Total Texas Water Development Board			579,143
Texas Parks & Wildlife Department			
Community Outdoor Outreach Program	52-000439	35,000	
Community Outdoor Outreach Program - Youth Posse	52-000390	30,000	7,258
Total Texas Parks & Wildlife			7,258
Texas State Comptroller			
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 1	4,000	(4,000)
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct.4	5,000	
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct.3	2,000	(1,612)
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct. 1		
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct.4		
Senate Bill 55 Statewide Tobacco Education and Prevention	Pct.3		
Total Texas State Comptroller			(5,612)

Beginning Balance Adjustment	Other Sources Income	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash Accrued Or (Deferred) Revenue At 9/30/2008
1,464		232,566	199,520	
			35,231	35,231
		44,321	44,321	
		7,723	5,959	(1,764)
	21	146,777		(146,798)
	2,445	108,281	9,734	(247,790)
	6,534	183,411	27,512	(410,223)
	20,958	243,180	24,461	(649,900)
	31,911	290,722	184,785	(787,748)
	55,361	275,963	300,865	(818,207)
	27,697	259,243	323,580	(781,567)
		150,674	150,674	
			14,508	14,508
		120,266	149,668	29,402
		10,823	2,740	
		454,645	431,419	20,303
			88,638	88,638
19	144,927	3,570,510	2,880,220	(3,767,191)
		8,689		
		33,559	30,810	
			2,820	2,820
		42,248	33,630	2,820
		1,894,963	1,440,326	124,506
		1,894,963	1,440,326	124,506
		3,482	5,234	1,753
		10,638	3,380	
		14,120	8,614	1,753
		(806)	3,194	
		314	314	
			1,193	(419)
		4,000	444	(3,556)
		2,500		(2,500)
		2,000		(2,000)
		8,008	5,145	(8,475)

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2008

State Granting Agency	Grantor's Number	Program Or Award Amount	Cash Accrued Or (Deferred) Revenue At 10/01/2007
Texas Commission on Environmental Quality (TCEQ)			
Passed Through South Texa s Development Council			
Regional Solid Waste Management Implementation Grant Program	07-19-G01	15,357	15,332
Total Texas Comission on Environmental Quality			15,332
Texas Task Force on Indigent Defense			
FY2008 Formula Grant Program	212-08-240	112,845	
FY2008 Equalization Disbursement	-	230,883	
Total Texas Task Force on Indigent Defense			
Office of Attorney General			
Title IV-D Automated Information Contract	00-03847.A2	33,551	(65,818)
Sheriff's Department - Other Victim Assistance Grant	06-02908.A	50,000	3,247
Sheriff's Department - Other Victim Assistance Grant	08-02512	48,880	4,829
Sheriff's Department - Other Victim Assistance Grant	08-02512	49,460	
District Attorney's Other Victim Assistance Grant	08-02520	49,272	
District Attorney's Other Victim Assistance Grant	08-02520	50,000	3,802
District Attorney's Other Victim Assistance Grant	06-03032-A	39,000	1,871
Texas VINE	08-01076	30,108	2,509
Texas VINE	09-08814	30,108	
Total Office of Attorney General			(49,560)
Office of the Governor			
Border Security Enhancement Operations Project-Operation Border Star	BSOC-OP-BS-005	427,216	31,724
Passed through Texas Border Sheriff's Coalition			
* Local Border Security Program	LBSP-08-WEBB	916,594	
Total Office of the Governor			31,724
Criminal Justice Division			
Operation Linebacker State Grant Fund 421	8260-07	518,235	436,302
Webb County Crime Victims Community Outreach Services Program	WF-07-V30-19441-01	7,966	
Total Criminal Justice Division			436,302
Total State Financial Assistance			(1,944,709)

Notes to Schedule Of Expenditures of State Awards

This schedule is prepared using the modified accrual basis.

*** Major Program**

Beginning Balance Adjustment	Other Sources Income	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash Accrued Or (Deferred) Revenue At 9/30/2008
		15,332		
		15,332		
		112,845	112,845	
		230,883	56,955	(173,928)
		343,728	169,800	(173,928)
		537		(66,355)
		3,247		
		35,488	38,322	7,663
			3,244	3,244
			5,491	5,491
		42,819	42,861	3,844
		1,871		
		30,108	27,599	
			2,509	2,509
		114,070	120,026	(43,604)
		282,241	253,349	2,832
		21,470	572,734	551,264
		303,711	826,083	554,096
		441,414	5,112	
		7,149	7,854	705
		448,563	12,966	705
19	144,927	8,672,561	7,362,388	(3,399,791)

Webb County, Texas
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2008

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	_____ yes __X__ no
Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes __X__ none reported
Noncompliance material to financial statements noted?	_____ yes __X__ no

Federal Awards

Internal Control over major programs:	
Material weakness(es) identified?	_____ yes __X__ no
Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes __X__ none reported
Type of auditors' report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133?	_____ yes __X__ no

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
93.600	U.S. Department of Health and Human Services – Head Start
93.569	U.S. Department of Health and Human Services – Community Services Block Grant
10.558	U.S. Department of Agriculture – Child and Adult Care Food Program
20.509	U.S. Department of Transportation – Formula Grants for Other Than Urbanized Areas

Section I - Summary of Auditors' Results (Continued)

Federal Awards (Continued)

Dollar threshold used to distinguish
between Type A and Type B programs: $ 472,818

Auditee qualified as low-risk auditee? ___X___ yes _____ no

Section II – Financial Statements Findings

No matters were reported

Section III – Federal Awards Findings and Questioned Costs

No matters were reported

Federal Award Findings and Questioned Costs

There were no audit findings reported in the prior audit's schedule of findings and questioned costs.

Webb County, Texas
State Schedule of Findings and Questioned Costs
Year Ended September 30, 2008

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	_____ yes __X__ no
Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes __X__ none reported
Noncompliance material to financial statements noted?	_____ yes __X__ no

State Awards

Internal Control over major programs:	
Material weakness(es) identified?	_____ yes __X__ no
Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes __X__ none reported
Type of auditors' report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with the State of Texas Single Audit Circular Section .510(a)?	_____ yes __X__ no

Identification of major programs:

Name of State Program or Cluster

- Texas Water Development Board – Rio Bravo/El Cenizo Water and Wastewater Project
- Office of the Governor – Texas Border Sheriff's Coalition – Local Border Security Program
- Texas Department of Criminal Justice – Community Justice Assistance Division
- Texas Juvenile Probation Commission

Section I - Summary of Auditors' Results (Continued)

State Awards (Continued)

Dollar threshold used to distinguish
between Type A and Type B programs: $ 300,000

Auditee qualified as low-risk auditee? ___X___ yes _____ no

Section II - Financial Statement Findings

No matters were reported

Section III – State Award Findings and Questioned Costs

No matters were reported

State Award Findings and Questioned Costs

There were no audit findings reported in the prior audit's schedule of findings and questioned costs.

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