

LUBBOCK COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2008

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2008

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
INTRODUCTORY SECTION		
Letter of Transmittal.....	1	
GFOA Certificate of Achievement.....	4	
Organizational Chart.....	5	
List of Principal Officials.....	6	
FINANCIAL SECTION		
Independent Auditor's Report on Financial Statements.....	7	
Management's Discussion and Analysis (Required Supplementary Information).....	9	
<u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Assets.....	16	Exhibit A-1
Statement of Activities.....	17	Exhibit A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	19	Exhibit A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Assets.....	21	Exhibit A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	22	Exhibit A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	24	Exhibit A-6
Statement of Net Assets - Internal Service Funds.....	25	Exhibit A-7
Statement of Revenues, Expenses, and Changes in		
Fund Net Assets - Internal Service Funds.....	26	Exhibit A-8
Statement of Cash Flows - Proprietary Funds.....	27	Exhibit A-9
Statement of Fiduciary Net Assets - Fiduciary Funds.....	28	Exhibit A-10
Notes to the Financial Statements	29	
<u>Required Supplementary Information:</u>		
Budgetary Comparison Schedules:		
General Fund.....	46	Exhibit B-1
Schedule of Funding Progress - Pension Plan.....	48	
Notes to Required Supplementary Information.....	49	
<u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Balance Sheet - All Nonmajor Governmental Funds.....	50	Exhibit C-1
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances - All Nonmajor Governmental Funds.....	51	Exhibit C-2
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	52	Exhibit C-3

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2008

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	64	Exhibit C-4
Budgetary Comparison Schedules:		
Consolidated Road & Bridge.....	76	Exhibit C-5
Precinct 1 Park.....	77	Exhibit C-6
Slaton/Roosevelt Parks.....	78	Exhibit C-7
Idalou/New Deal Parks.....	79	Exhibit C-8
Shallowater Park.....	80	Exhibit C-9
Permanent Improvement Fund.....	81	Exhibit C-10
New Road Fund.....	82	Exhibit C-11
Juvenile Justice Alter. Educ Program.....	83	Exhibit C-12
Star Program- Juvenile.....	84	Exhibit C-13
Juvenile Probation Fund.....	85	Exhibit C-14
Juvenile Probation Commission Grant.....	86	Exhibit C-15
Juvenile Detention Fund.....	87	Exhibit C-16
Juvenile Food Service Fund.....	88	Exhibit C-17
Juvenile Substance Abuse Treatment.....	89	Exhibit C-18
Comm. Corr. Asst. Program.....	90	Exhibit C-19
Regional ICBP Grant.....	91	Exhibit C-20
Title IV-E.....	92	Exhibit C-21
Juvenile Accountability Block Grant.....	93	Exhibit C-22
On Line Access.....	94	Exhibit C-23
CJD- Drug Court.....	95	Exhibit C-24
DOJ- Drug Court.....	96	Exhibit C-25
CO- Drug Court Fee.....	97	Exhibit C-26
Dispute Resolution Fund.....	98	Exhibit C-27
USDA-AG-Mediation.....	99	Exhibit C-28
Domestic Relations Office.....	100	Exhibit C-29
Truancy Mediation Program.....	101	Exhibit C-30
Law Library Fund.....	102	Exhibit C-31
Election Services Fund.....	103	Exhibit C-32
Election Admin. Fee Fund.....	104	Exhibit C-33
Election Equipment Fund.....	105	Exhibit C-34
Hazard Material EMG-LEPC.....	106	Exhibit C-35
Historic Survey Grant.....	107	Exhibit C-36
Records Preservation Dist Clk.....	108	Exhibit C-37
Co. Clerk Records Preservation.....	109	Exhibit C-38
Comm. Court Records.....	110	Exhibit C-39
Court House Security Fund.....	111	Exhibit C-40
Heritage Tourism Fund.....	112	Exhibit C-41
Judicial Technology Fund.....	113	Exhibit C-42
County Clerk Archive.....	114	Exhibit C-43
Regional Public Defender- Capital.....	115	Exhibit C-44
Sheriff Contraband Fund.....	116	Exhibit C-45
Inmate Supply Fund.....	117	Exhibit C-46
VINE.....	118	Exhibit C-47
Homeland Security Fund.....	119	Exhibit C-48
LECD Grant- Emergency Comm.....	120	Exhibit C-49

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2008

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
CDA Business Crimes Fund.....	121	Exhibit C-50
CDA Contraband Fund.....	122	Exhibit C-51
SPATF Grant- CDA.....	123	Exhibit C-52
JAG-Justice Assistance.....	124	Exhibit C-53
ICAC- Internet Crimes.....	125	Exhibit C-54
VCLG- Victim Coordinator.....	126	Exhibit C-55
Safe Neighborhood- CDA.....	127	Exhibit C-56
CDA- Violence Against Women.....	128	Exhibit C-57
 Debt Service Funds:		
Combining Balance Sheet - Nonmajor Debt Service Funds.....	129	Exhibit C-58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds.....	130	Exhibit C-59
 Budgetary Comparison Schedules:		
Interest/Sinking Fund 2006.....	131	Exhibit C-60
Interest & Sinking 2003.....	132	Exhibit C-61
Interest & Sinking 2007.....	133	Exhibit C-62
 Capital Projects Funds:		
Budgetary Comparison Schedules:		
New Jail Construction 2003 Issue.....	134	Exhibit C-63
New Jail Construction 2006 Issue.....	135	Exhibit C-64
 Internal Service Funds:		
Combining Statement of Net Assets.....	136	Exhibit C-65
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets.....	137	Exhibit C-66
Combining Statement of Cash Flows.....	138	Exhibit C-67
 Fiduciary Funds:		
Agency Funds:		
Combining Statement of Fiduciary Assets and Liabilities.....	139	Exhibit C-68
Combining Statement of Changes in Assets and Liabilities.....	145	Exhibit C-69

STATISTICAL SECTION

Net Assets by Component.....	148	Table D-1
Expenses, Program Revenues, and Net (Expense)/Revenue.....	149	Table D-2
Fund Balances of Governmental Funds.....	151	Table D-3
Changes in Fund Balances of Governmental Funds.....	152	Table D-4
Tax Revenues by Source, Governmental Funds.....	154	Table D-5
Assessed Value and Estimated Actual Value of Taxable Property.....	155	Table D-6

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2008

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
Direct and Overlapping Property Tax Rates.....	156	Table D-7
Principal Property Tax Payers.....	157	Table D-8
Property Tax Levies and Collections.....	158	Table D-9
Taxable Sales by Category.....	159	Table D-10
Direct and Overlapping Sales Tax Rates.....	160	Table D-11
Principal Sales Tax Remitters.....	161	Table D-12
Ratios of Outstanding Debt by Type.....	162	Table D-13
Ratios of General Bonded Debt Outstanding.....	163	Table D-14
Direct and Overlapping Governmental Activities Debt.....	164	Table D-15
Legal Debt Margin Information.....	165	Table D-16
Demographic and Economic Statistics.....	166	Table D-17
Principal Employers.....	167	Table D-18
Full-Time-Equivalent Employees by Function/Program.....	168	Table D-19
Operating Indicators By Function/Program.....	169	Table D-20
Capital Asset Statistics by Function/Program.....	173	Table D-21

OTHER SUPPLEMENTARY INFORMATION SECTION

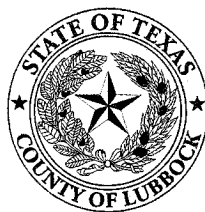
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	174	
Report on Compliance with Requirements Applicable To each Major Program and Internal Control over Compliance In Accordance With OMB Circular A-133.....	176	
Schedule of Findings and Questioned Costs	178	
Summary Schedule of Prior Audit Findings.....	179	
Corrective Action Plan.....	180	
Schedule of Expenditures of Federal Awards	181	Exhibit E-1
Notes to the Schedule of Expenditures of Federal Awards.....	183	

Introductory Section

LUBBOCK COUNTY

Jacqueline Latham, CPA
County Auditor

Rhonda Scott
First Assistant Auditor



P.O. Box 10536
916 Main, Suite 1220
Lubbock, Texas 79408-3536
Phone: (806) 775-1097
Fax: (806) 775-1117

January 23, 2009

The Honorable Board of District Judges:
The Honorable Commissioners' Court:
Lubbock County, Texas

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of Lubbock County, Texas, for the fiscal year ending September 30, 2008, is submitted herewith in compliance with the requirements of section 114.025, Local Government Code, Vernon's Texas Codes Annotated. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with Lubbock County. To the best of our knowledge, and belief the enclosed data is accurate in all material respects, and is reported in a manner designed to present fairly the financial position of the governmental activities, each major fund, and the aggregate remaining fund information and the respective changes in financial position and cash flows, where applicable, thereof in conformity with accounting principles generally accepted in the United States of America. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The integrity and objectivity of the data in these statements and schedules, including estimates and judgments relating to matters not concluded by year end, are by law the responsibility of the Lubbock County Auditor's Office. To this end, the County Auditor, as chief financial officer, maintains a system of internal accounting controls and supports an extensive program of internal auditing to give reasonable assurance at reasonable cost that the County's assets are protected and that financial transactions are recorded properly.

In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal accounting evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

As a recipient of federal and state financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by appropriate management and audit staff of the County Auditor's office.

These financial statements and supplemental financial information have been audited by Robison, Johnston & Patton, LLP, a firm of licensed certified public accountants engaged by the Lubbock County Commissioners' Court. The goal of the independent audit was to provide reasonable assurance that the financial statements of Lubbock County for the fiscal year ended September 30, 2008, are free of material misstatement. 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 auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Lubbock County was part of the 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 the fair presentation 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 Single Audit Report.

GAAP require that management 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. Lubbock County's MD&A can be found immediately following the report of the independent auditors.

The comprehensive annual financial report is presented in four sections: introductory, financial, other supplementary information, and statistical. The introductory section includes this transmittal letter, the County's organizational chart, and a list of the principal officials of the County. The financial section includes the basic financial statements and the auditor's report thereon, required supplementary information, and combining statements and budgetary schedules. The other supplementary information includes reports and schedules in relation to OMB Circular A-133, Single Audit Act. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

PROFILE OF THE GOVERNMENT

Lubbock County, as a political subdivision of the State of Texas, provides only those services allowed, or implied, by the State Constitution or statute. These services include, but are not limited to, judicial, law enforcement, detention facilities, juvenile services, health and human services, county roads and parks, and recording functions of Lubbock County, as a political subdivision of the State of Texas.

Lubbock County, operating as specified under the Constitution and statutes, is governed by a Commissioners' Court, which consists of the County Judge and four (4) Commissioners, one from each of the four geographical precincts and elected for staggered four year terms. Commissioners' Court duties include setting the County Ad Valorem tax rate, approval of the budget, calling certain elections, approval and awarding contracts, issuance of bonds, and appointing or participating in the appointment of certain county officials and boards.

The board of the Lubbock County Hospital District, a separate political subdivision of the State created under the authority of Article 9, Section 4 of the State Constitution, as well as some of the board members of the Lubbock Central Appraisal District and Mental Health and Mental Retardation Board, are appointed or voted on by the Lubbock County Commissioners' Court. The financial statements of the Lubbock County Hospital District, University Medical Center, have been included in the government-wide statements of the County as a discretely presented component unit.

In accordance with Sec 111.032, Subchapter B, Chapter 111, Title 4, Vernon's Texas Codes Annotated (Local Government Code), the County Auditor is the Budget Officer for Lubbock County, and has the responsibility for preparing and presenting the County's budget. Under the County's budgeting procedures, each department head submits a budget request to the County Auditor. The County Auditor compiles and reviews the budget requests, and, with representatives of the Commissioners' Court, holds informal public hearings with department heads. The proposed budget, together with revenue estimates provided by the County Auditor, is submitted to the Commissioners' Court for its consideration. A public hearing is held on the proposed budget by the Commissioners' Court. Before adopting the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally adopted for expenditures of current operating funds cannot exceed the fund balances in such funds at October 1, plus the County Auditor's estimate of revenues for the ensuing year. After the budget has been adopted by the Commissioners' Court, the County Auditor monitors budget transactions and advises the Commissioners' Court, and the various departments, on the condition of the various budgeted accounts. The County's budgetary system is fully integrated with the accounting and financial system to allow for the matching of budget appropriations with actual expenditures, obligations (payables), and encumbrances (outstanding purchase orders) on a daily basis. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Lubbock County operates.

Local Economy

Lubbock County currently enjoys a favorable economic environment and local indicators point to continued stability. Lubbock County, encompassing an 892 square mile area of the South Plains region of West Texas and with a population of approximately 250,446, is the main trade center for the 26 county South Plains area. Agriculture, the major and basic industry of Lubbock County, is enhanced by numerous retail, wholesale, and service industries situated largely in the City of Lubbock, which comprises approximately 85% of the total population of Lubbock County. Because of this diversified economic base, along with the economic contributions of Texas Tech University and Texas Tech University School of Medicine, all located within Lubbock County, the economy has experienced a modest but steady growth over the past several years; a trend which is expected to continue.

Long-term financial planning

Lubbock County has issued general obligation bonds and certificates of obligation for the construction of a new jail. Preliminary estimates point to an April 2009 completion date with a projected total cost to Lubbock County of \$94,765,000.

Cash management policies and practices

Cash temporarily idle during the year was invested in obligations of the U.S. Treasury and the State Treasurer's investment pool. The weighted average maturity at September 30, 2008 was 4.88 years. The average yield on investments was 4.57 percent.

ACKNOWLEDGMENTS

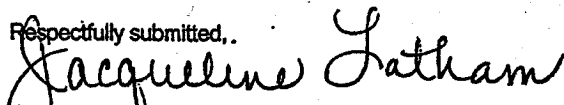
Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lubbock County, Texas for its comprehensive annual financial report for the fiscal year ended September 30, 2007. This was the third consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This 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. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated services of the Auditor's Office Staff. I sincerely appreciate the loyalty and dedication of my staff for their extra efforts to produce timely and accurate records for Lubbock County. They demonstrate what a public servant must be. I would also like to thank the County Commissioners' Court and all the elected officials for Lubbock County for their interest and support in planning and conducting the financial operations of Lubbock County in a responsible manner.

Respectfully submitted,



Jacqueline Latham, CPA
Lubbock County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lubbock County
Texas

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

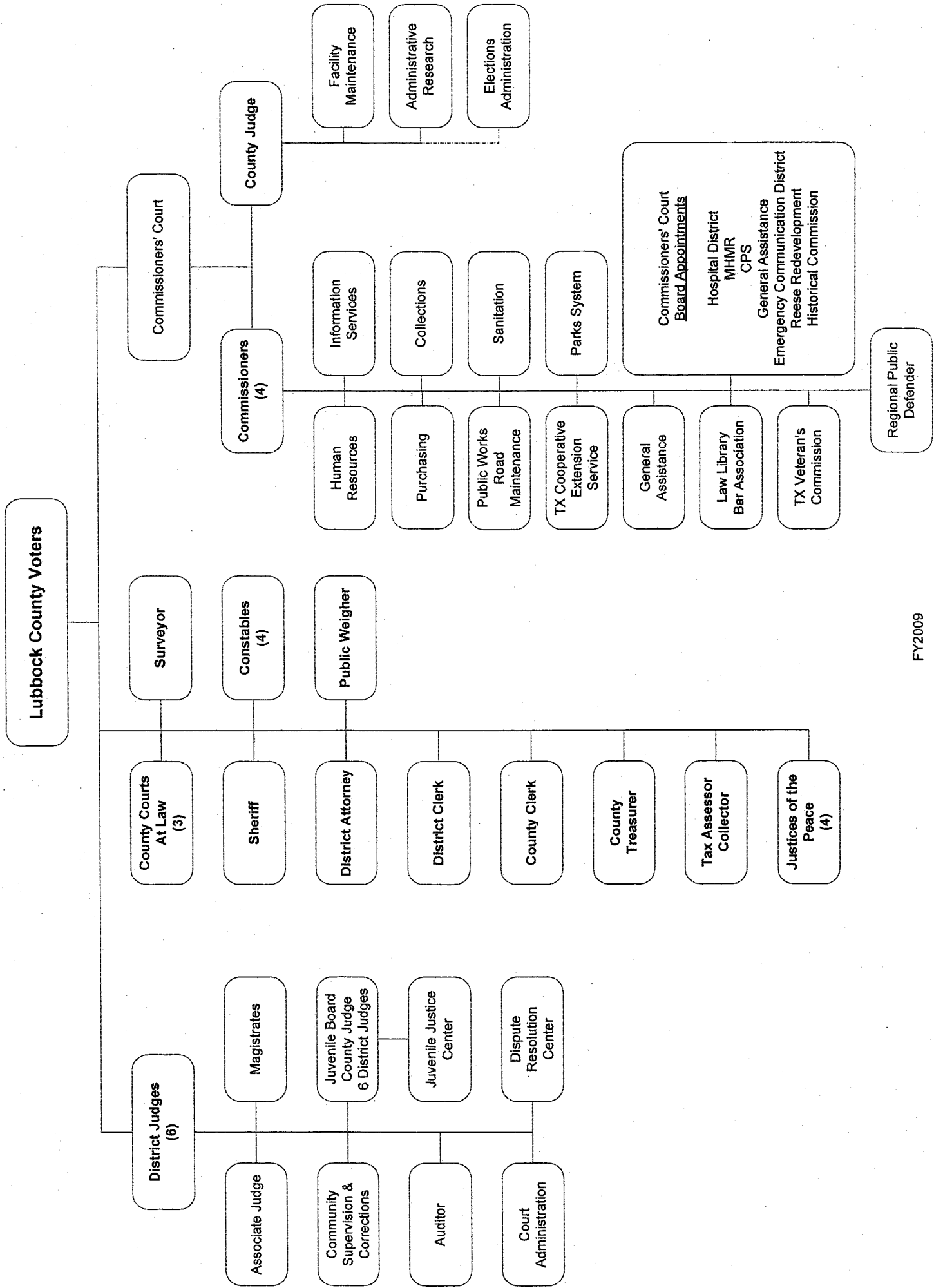
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

LUBBOCK COUNTY ORGANIZATION CHART



LUBBOCK COUNTY, TEXAS**LIST OF PRINCIPAL OFFICIALS****SEPTEMBER 30, 2008**

Principal Officials

<u>Name</u>	<u>Office</u>
<u>District Courts</u>	
Ruben Reyes	Judge, 72nd Judicial District
William C. Sowder	Judge, 99th Judicial District
Cecil Puryear	Judge, 137th Judicial District
Jim Bob Darnell	Judge, 140th Judicial District
Sam Medina	Judge, 237th Judicial District
Brad Underwood	Judge, 364th Judicial District
Barbara Sucsy	District Clerk
Matt Powell	Criminal District Attorney
<u>Commissioners' Court</u>	
Tom Head	County Judge
Bill McCay	Commissioner, Precinct No. 1
Mark Heinrich	Commissioner, Precinct No. 2
Ysidro Gutierrez	Commissioner, Precinct No. 3
Patti Jones	Commissioner, Precinct No. 4
<u>County and Precinct Officials</u>	
Larry Ladd	Judge, County Court at Law #1
Drue Farmer	Judge, County Court at Law #2
Paula Lanehart	Judge, County Court at Law #3
David Slayton	Director of Court Administration
Kelly Pinion	County Clerk
David Gutierrez	Sheriff
Barbara Brooks	Tax Assessor-Collector
Sharon Gossett	Treasurer
Jacqueline Latham	County Auditor
Steve Chandler	Director of Purchasing
Greg George	Director of Human Resources
Les Brown	Juvenile Justice Center
Steve Henderson	Adult Probation Office
Dorothy Kennedy	Elections Administrator
James D. Hansen	Justice of the Peace, Precinct 1
Jim Dulin	Justice of the Peace, Precinct 2
Aurora Chaides Hernandez	Justice of the Peace, Precinct 3
Jean Anne Stratton	Justice of the Peace, Precinct 4
Kenneth Mull	Constable, Precinct 1
Michael J. (Joe) Pinson	Constable, Precinct 2
Marina Garcia	Constable, Precinct 3
Carroll Thomas	Constable, Precinct 4
Brian Stevenson	Director of Collections
Diana Salazar	Director of General Assistance
Lyle Fetterly	Director of Facility Maintenance

Financial Section

Robison Johnston & Patton, LLP
C E R T I F I E D P U B L I C A C C O U N T A N T S
A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

Independent Auditor's Report on Financial Statements

Commissioners' Court
Lubbock County, Texas
P.O. Box 10536
Lubbock, Texas 79408

Members of the Commissioners' Court:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lubbock County, Texas as of and for the year ended September 30, 2008, which collectively comprise the Lubbock County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Lubbock County, Texas's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, (an enterprise fund), University Medical Center, Lubbock, Texas. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for University Medical Center, is based on the report of the other auditors.

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. The financial statements of University Medical Center, Lubbock, Texas were audited in accordance with *Government Auditing Standards*. 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, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock 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 February 3, 2009, on our consideration of Lubbock County, Texas's 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 should be considered in assessing the results of our audit.

The Management's Discussion and Analysis, the budgetary comparison information, and the schedule of funding progress identified as Required Supplementary Information in 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 performed for the purpose of forming opinions on the financial statements which collectively comprise the Lubbock County, Texas's basic financial statements. The accompanying schedule of expenditures of federal awards required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and the combining and individual fund financial statements and supporting schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and the statistical tables 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.

Robison Johnston & Patton LLP

February 3, 2009

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Lubbock County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2008. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

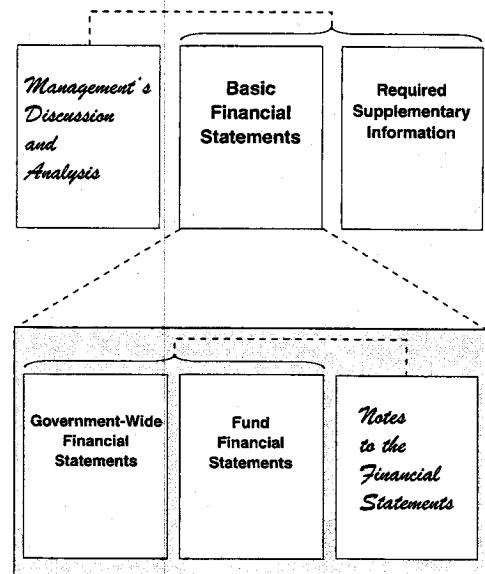
- The County's total combined net assets were \$135,880,769 at September 30, 2008.
- During the year, the County's expenses were \$7,061,980 less than the \$81,083,417 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$23,899,538.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County's operations in more detail than the government-wide statements.
- The *governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short- and long-term* financial information about the activities the government operates *like businesses*.
- *Fiduciary fund* statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

Figure A-1F, Required Components of the County's Annual Financial Report



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

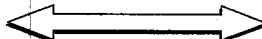
Summary  Detail

Figure A-2 summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

Figure A-2. Major Features of the District's Government-wide and Fund Financial Statements

Type of Statements	Fund Statements			
	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire Agency's government (except fiduciary funds) and the Agency's component units	The activities of the district that are not proprietary or fiduciary	Activities the district operates similar to private businesses: self insurance	Instances in which the district is the trustee or agent for someone else's resources
Required financial statements	• Statement of net assets	• Balance sheet	• Statement of net assets	• Statement of fiduciary net assets
	• Statement of activities	• Statement of revenues, expenditures & changes in fund balances	• Statement of revenues, expenses and changes in fund net assets	• Statement of changes in fiduciary net assets
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term; the Agency's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

The two government-wide statements report the County's net assets and how they have changed. Net assets—the difference between the County's assets and liabilities—is one way to measure the County's financial health or position.

- Over time, increases or decreases in the County's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional nonfinancial factors such as changes in the County's tax base

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as general government, public safety, highways and streets, sanitation, economic development, culture and recreation, and interest on long-term debt. Property taxes and grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds*—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Commissioners' Court establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following kinds of funds:

- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.

- *Proprietary funds*—Services for which the County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.
- We use *internal service funds* to report activities that provide supplies and services for the County's other programs and activities.
- *Fiduciary funds*—The County is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

The financial statements include not only Lubbock County (known as the *primary government*.) but also a legally separate Hospital District for which Lubbock County oversees the operations and promulgates the rules and regulations for. Financial information for this *component unit* is reported separately from the financial information presented for the primary government itself.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net assets. The County's combined net assets were \$138,319,094 at September 30, 2008.

	Governmental Activities		Total Percentage Change
	2008	2007	2007-2008
Current assets:			
Pooled cash & cash equiv.	7,675,252	12,857,259	41.08%
Investments	61,284,411	67,746,988	9.53%
Receivables			
Taxes	281,262	317,032	11.28%
Other	5,875,705	5,684,717	3.35%
Fines, Fees, & Court	3,267,208	5,705,533	42.73%
Inventories	704	491	43.38%
Prepaid Items	2,802	1,500	86.80%
Deferred Charges	2,166,063	2,415,451	10.32%
Other current assets	439,302	402,998	9.00%
Total current assets:	80,992,709	95,131,969	
Noncurrent assets:			
Land	3,436,186	3,436,186	0%
Buildings & improvements	66,469,938	63,290,406	5.02%
Construction in Progress	87,990,841	72,269,542	15.36%
Furniture and equipment	16,304,269	15,188,052	7.34%
Infrastructure	56,518,749	56,440,939	.13%
Less accumulated depr.	(80,436,343)	(75,191,634)	6.97%
Total noncurrent assets	150,283,640	135,433,491	
Total Assets	231,276,349	230,565,460	
Current liabilities:			
Payroll taxes	602,733	489,693	23.08%
Accounts payable	8,711,880	9,938,206	12.33%
Due to other govts	373,973	302,803	23.50%
Accrued wages	196,146	900,912	78.22%
Accrued personal leave	1,321,966	1,106,087	19.51%
Other liabilities	42,996	25,632	67.74%
Unearned revenue	357,095	514,039	69.46%
Accrued interest payable	426,460	775,829	45.03%
Total current liabilities	12,033,249	14,053,201	
Non-current liabilities:			
Due within one year	4,246,788	4,264,184	.40%
Due in more than one year	79,115,543	83,429,286	5.17%
Total Liabilities	95,395,580	101,746,671	
Net Assets:			
Invested in capital assets	66,494,849	62,712,095	6.03%
Restricted For:			
Debt Service	1,192,356	711,547	67.57%
Capital Projects	14,826,602	13,372,098	10.87%
Unrestricted	53,366,962	52,023,049	2.58%
Total Net Assets	135,880,769	128,818,789	

The \$53,366,962 of unrestricted net asset represents resources available to fund the programs of the County in subsequent periods.

A large portion of the County's net assets (48 percent) reflects its investment in capital assets, 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.

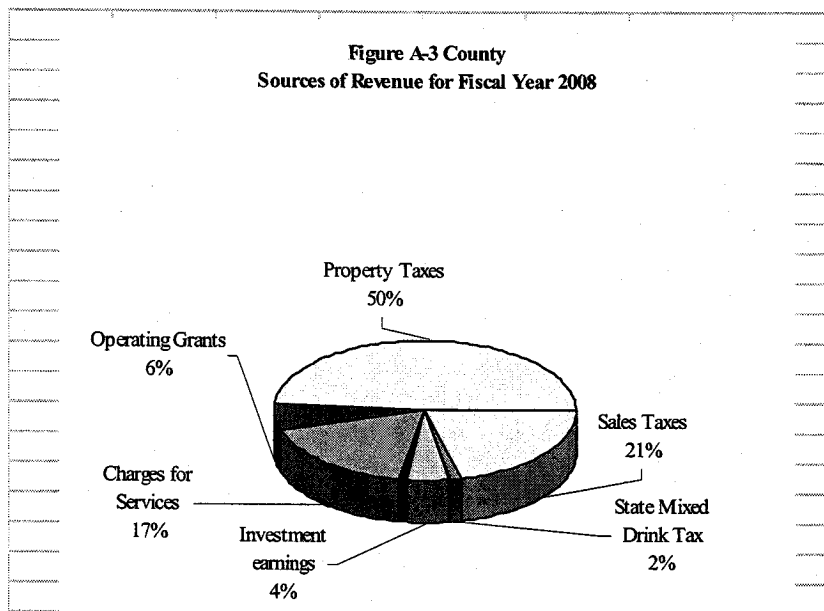
At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets. The same situation held true for the prior fiscal year.

Changes in net assets. The County's total revenues were \$81,083,417. A significant portion, 50 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 17 percent comes from charges for services, 21 percent comes from sales taxes, 6 percent comes from operating grants, 4 percent comes from investment earnings, and 2 percent comes from state mixed drink tax.

The total cost of all programs and services was \$71,583,112; 31.28 percent of these costs are for public safety.

The County's net assets increased \$7,061,980 during the current fiscal year. Due to increased values and rates, property taxes increased approximately \$5,369,332. Sales tax collections increased \$892,728. A portion of this increase represents the degree to which increases in ongoing revenues are exceeding similar increases in ongoing expenses. This growth is also reflected by rate increases, increases in operating grants, and investment earnings.

Governmental Activities



	Governmental Activities		Total Percentage Change 2007-2008
	2008	2007	
Program Revenues:			
Charges for services	13,718,069	15,522,827	11.62%
Operating grants & contrib.	4,598,188	4,003,264	14.86%
Property taxes- general	30,775,243	26,150,607	17.68%
Property taxes- debt service	7,765,640	7,020,944	10.60%
Sales taxes	16,550,411	15,657,683	5.70%
State mixed drink tax	846,892	839,903	.83%
Bingo tax proceeds	283,280	249,758	13.42%
Investment earnings	3,476,288	5,381,424	35.40%
Disposal of Property	427,956	0	100%
Miscellaneous	203,125	191,853	4.69%
Total Revenues	<u>78,645,092</u>	<u>75,018,263</u>	
Expenses:			
General administration	7,015,128	6,453,132	8.70%
Financial administration	2,451,136	2,347,656	4.40%
Judicial	8,975,221	7,695,262	10.84%
Legal	6,529,803	5,812,332	12.34%
Public safety	22,396,784	21,633,272	3.52%
Correctional	7,527,666	6,651,410	13.17%
Permanent improvements	110,688	127,030	12.86%
Facilities	4,473,611	4,150,959	7.77%
Health	234,663	267,289	12.20%
Welfare	446,317	388,241	14.95%
Conservation	227,126	185,123	22.68%
Elections	1,925,008	1,121,082	71.70%
Culture/Recreation	463,595	375,666	23.40%
Transportation	5,397,017	4,897,165	10.20%
Interest & fiscal charges	3,409,349	4,610,709	26.05%
Total expenses	<u>71,583,112</u>	<u>66,716,328</u>	
Increase (Decrease) in net Assets before transfers	7,061,980	8,301,935	
Transfers			
Increase/(Decrease) in Net assets	<u>7,061,980</u>	<u>8,301,935</u>	

As mentioned earlier, property taxes have increased by \$5,369,332 (16.18 percent). This increase is due to increased appraised values and an increased tax rate adopted by the County. Operating grants increased by \$594,924 (14.86 percent). This increase was a result of the County receiving \$567,330 in Regional Public Defender grant money.

The table below presents the cost of each of the County's largest functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.

- The cost of all *governmental* activities this year was \$71,583,112.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$38,540,883.
- Some of the cost was paid by those who directly benefited from the programs \$13,718,069 or
- By grants and contributions \$4,598,188.

Net Cost of Selected County Functions

	Total Cost of Services		%	Net Cost of Services		%
	<u>2008</u>	<u>2007</u>		<u>2008</u>	<u>2007</u>	
Public Safety	22,396,784	21,633,272	3.52%	20,605,023	19,641,143	4.90%
Judicial	8,975,221	7,695,262	16.52%	4,862,379	1,555,734	212.54%
Correctional	7,527,666	6,651,410	13.17%	4,501,009	3,907,591	15.18%
General Administration	7,015,128	6,453,132	8.70%	3,593,342	3,124,147	15.01%
Debt Service – Interest & Related Costs	3,409,349	4,610,709	26.05%	3,409,349	4,610,709	26.05%

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$54,428,364, a decrease of \$11,743,265 in comparison with the prior year. Approximately 97 percent of this total amount constitutes unreserved, undesignated fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed 1) to pay for debt service (\$1,192,356) or 2) for a variety of other restricted purposes (\$625,000).

The fund balance of the County's general fund increased by \$1,416,175 during the current fiscal year. An increase in appraised values and tax rates increased property tax revenue by \$5,534,553. Investment earnings decreased \$605,728 due to decreased investment rates. The County experienced negative changes in market values at the end of the current fiscal year resulting in an unrealized loss in the amount of \$427,540 in the general fund. This loss is reflected as a decrease to investment earnings.

The fund balance of the County's 2003 capital projects fund decreased by \$17,025,562 during the current fiscal year. A significant portion of the construction of the new jail (\$17,507,544) was completed during the current year.

General Fund Budgetary Highlights

Over the course of the year, the County revised its budget several times. Even with these adjustments, actual expenditures were \$3,822,928 below final budget amounts. The most significant positive variance resulted in the jail department. Total costs were less than expected due to the upcoming opening of the new jail.

On the other hand, resources available were \$969,528 below the final budgeted amount.

- Property tax collections were \$434,719 less than expected.
- The negative changes in investment market values decreased investment earnings approximately \$337,698.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2008, the County had invested \$150,283,640 in a broad range of capital assets, including land, equipment, buildings, and vehicles.

	Governmental Activities		Total Percentag Change
	2008	2007	2007-2008
Land	3,436,186	3,436,186	0%
Buildings and improvements	66,469,938	63,290,406	5.02%
Furniture & equipment	16,304,269	15,188,052	7.34%
Infrastructure	56,518,749	56,440,939	.13%
Construction in Progress	87,990,841	76,269,542	15.36%
Totals at historical cost	230,719,983	214,625,125	
Total accumulated depreciation	(80,436,343)	(75,191,634)	6.97%
Net capital assets	150,283,640	139,433,491	

More detailed information about the County's capital assets is presented in Note E of the notes to the financial statements.

Long Term Debt

At year-end the County had \$83,362,331 in bonds and notes outstanding. More detailed information about the County's debt is presented in Note G of the notes to the financial statements.

	Governmental Activities		Total Percentage Change
	2008	2007	2007-2008
Bond payable	69,910,000	73,265,000	4.57%
Certificates of obligation	12,020,000	12,455,000	3.49%
Plus (Less) Deferred amts			
Bond Premium	2,103,589	2,466,874	14.72%
Issuance Costs	(825,071)	(945,258)	12.71%
Loans payable	153,813	451,854	65.95%
Total bonds & loans payable	83,362,331	87,693,470	

Bond Ratings

The County's bonds presently carry "AAA" ratings with underlying ratings as follows: Moody's Investor Services "Aaa" and Standard & Poors "AAA".

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised value used for the 2009 budget preparation is up \$1,766,996,610 or 16.80% from 2008.

These indicators were taken into account when adopting the general fund budget for 2009. Amounts available for appropriation in the general fund budget are \$61,619,019 an increase of 10.58 percent over the final 2008 budget of \$55,723,101. Property taxes will increase due to the increasing values and a rate increase. The County will use these increases in revenues to finance programs we currently offer.

Expenditures are budgeted to rise nearly 19.8 percent to \$65,119,019 over the final 2008 budget of \$54,357,800. The largest increments are increased capital outlays.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County's Auditor Office.

Basic Financial Statements

LUBBOCK COUNTY, TEXASSTATEMENT OF NET ASSETS
SEPTEMBER 30, 2008

	Primary Government Governmental Activities	Component Unit
ASSETS:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 7,675,252	41,312,000
<i>Investments</i>	61,284,411	
<i>Receivables (net of allowances for uncollectibles):</i>		
<i>Taxes</i>	281,262	8,404,000
<i>Other</i>	5,875,705	40,187,000
<i>Fines, Fees, & Court Costs</i>	3,267,208	
<i>Due from Fiduciary</i>		6,033,000
<i>Inventories</i>	704	
<i>Prepaid items</i>	2,802	2,826,000
<i>Deferred Charges</i>	2,166,063	
<i>Other Current Assets</i>	439,302	2,363,000
<i>Assets whose use is limited or restricted</i>		117,807,000
<i>Other assets</i>		1,773,000
<i>Land</i>	3,436,186	10,577,000
<i>Buildings</i>	66,469,938	129,946,000
<i>Equipment</i>	16,304,269	136,177,000
<i>Construction In Progress</i>	87,990,841	3,883,000
<i>Infrastructure</i>	56,518,749	
<i>Accumulated Depreciation</i>	(80,436,343)	(156,859,000)
Total Assets	231,276,349	344,429,000
LIABILITIES:		
<i>Payroll Taxes and Related Items</i>	602,733	7,220,000
<i>Accounts Payable</i>	8,711,880	20,291,000
<i>Due to Other Governments</i>	373,973	
<i>Accrued Wages</i>	196,146	
<i>Accrued Personal Leave</i>	1,321,966	
<i>Other Liabilities</i>	42,996	5,989,000
<i>Unearned Revenue</i>	357,095	
<i>Estimated Health and Insurance Program Settlement</i>		6,764,000
<i>Accrued Interest Payable</i>	426,460	
<i>Noncurrent Liabilities:</i>		
<i>Due within one year</i>	4,246,788	
<i>Due in more than one year</i>	79,115,543	
Total Liabilities	95,395,580	40,264,000
NET ASSETS		
<i>Invested in Capital Assets, Net of Related Debt</i>	66,494,849	
<i>Restricted For:</i>		
<i>Debt Service</i>	1,192,356	
<i>Capital Projects</i>	14,826,602	
<i>Unrestricted</i>	53,366,962	304,165,000
Total Net Assets	\$ 135,880,769	304,165,000

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
PRIMARY GOVERNMENT:			
Governmental Activities:			
General Administration	\$ 7,015,128	\$ 3,421,786	\$
Financial Administration	2,451,136	83,869	
Judicial	8,975,221	2,857,839	1,255,003
Legal	6,529,803	1,404,003	801,640
Public Safety	22,396,784	1,606,384	185,377
Correctional	7,527,666	698,740	2,327,917
Permanent Improvements	110,688	483,732	
Facilities	4,473,611	308,935	
Health	234,663	66,200	
Welfare	446,317		
Conservation	227,126		
Elections	1,925,008	534,231	
Culture/Recreation	463,595	12,123	28,251
Transportation	5,397,017	2,240,227	
Interest and Fiscal Charges	3,409,349		
Total Governmental Activities	71,583,112	13,718,069	4,598,188
Total Primary Government	\$ 71,583,112	\$ 13,718,069	\$ 4,598,188
COMPONENT UNIT:			
University Medical Center- Enterprise	\$ 335,630,000	\$ 332,219,000	\$

General Revenues:

Property Taxes, Levied for General Purposes
Property Taxes, Levied for Debt Purposes
Sales Taxes
State Mixed Drink Tax
Bingo Tax Proceeds
Unrestricted Investment Earnings
Miscellaneous
Disposal of Property
Total General Revenues

Change in Net Assets

Net Assets - Beginning
Net Assets - Ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Component Unit
\$ (3,593,342)	
(2,367,267)	
(4,862,379)	
(4,324,160)	
(20,605,023)	
(4,501,009)	
373,044	
(4,164,676)	
(168,463)	
(446,317)	
(227,126)	
(1,390,777)	
(423,221)	
(3,156,790)	
(3,409,349)	
<u>(53,266,855)</u>	
<u>(53,266,855)</u>	
	\$ (3,411,000)
30,775,243	15,092,000
7,765,640	
16,550,411	
846,892	
283,280	
3,476,288	8,759,000
203,125	10,893,000
427,956	
<u>60,328,835</u>	<u>34,744,000</u>
<u>7,061,980</u>	<u>31,333,000</u>
128,818,789	272,832,000
<u>\$ 135,880,769</u>	<u>\$ 304,165,000</u>

LUBBOCK COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2008

	General Fund	New Jail Construction 2003 Issue
ASSETS		
Assets:		
Pooled Cash & Cash Equivalents	\$ 642,378	\$ 286,563
Investments	22,744,118	4,665,390
Receivables (net of allowances for uncollectibles):		
Taxes	188,781	
Other	4,266,852	11,619
Fines, Fees, & Court Costs	3,267,208	
Prepaid items		
Other Current Assets	368,349	
Inventories	704	
Total Assets	<u>\$ 31,478,390</u>	<u>\$ 4,963,572</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Payroll Taxes and Related Items	\$ 469,971	\$
Accounts Payable	2,079,464	4,177,543
Due to Other Governments	373,973	
Accrued Wages	156,313	
Accrued Personal Leave	1,036,238	
Other Liabilities	42,996	
Deferred Revenue:		
Fines, Fees, & Court Costs	3,267,208	
Other	152,689	
Total Liabilities	<u>7,578,852</u>	<u>4,177,543</u>
Fund Balances		
Reserved For:		
Debt Service		
Insurance Deductible	625,000	
Unreserved, reported in:		
General Fund	23,274,538	
Special Revenue Funds		786,029
Capital Project Fund		786,029
Total Fund Balances	<u>23,899,538</u>	<u>786,029</u>
Total Liabilities & fund balances	<u>\$ 31,478,390</u>	<u>\$ 4,963,572</u>

The accompanying notes are an integral part of this statement.

New Jail Construction 2006 Issue	Other Governmental Funds	Total Governmental Funds
\$ 1,815,750	\$ 3,573,729	\$ 6,318,420
12,151,564	12,642,996	52,204,068
	92,481	281,262
73,624	1,448,161	5,800,256
		3,267,208
	2,802	2,802
	780	369,129
		704
<u>\$ 14,040,938</u>	<u>\$ 17,760,949</u>	<u>\$ 68,243,849</u>
\$ 365	\$ 132,762	\$ 602,733
	1,185,265	7,442,637
	39,833	373,973
	285,728	196,146
		1,321,966
		42,996
		3,267,208
	415,137	567,826
<u>365</u>	<u>2,058,725</u>	<u>13,815,485</u>
	1,192,356	1,192,356
		625,000
		23,274,538
14,040,573	14,509,868	14,509,868
<u>14,040,573</u>	<u>15,702,224</u>	<u>14,826,602</u>
<u>\$ 14,040,938</u>	<u>\$ 17,760,949</u>	<u>\$ 68,243,849</u>

LUBBOCK COUNTY, TEXAS
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2008**

Total fund balances - governmental funds balance sheet \$ 54,428,364

Amounts reported for governmental activities in the statement of net assets ("SNA") are different because:

Capital assets used in governmental activities are not reported in the funds.	150,283,640
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	210,731
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	9,313,554
Payables for bond principal which are not due in the current period are not reported in the funds.	(69,910,000)
Payables for certificate of obligation principal which are not due in the current period are not reported in the funds.	(12,020,000)
Payables for bond and note interest which are not due in the current period are not reported in the funds.	(426,460)
Payables for notes which are not due in the current period are not reported in the funds.	(153,813)
Bond and certificate of obligation issuance costs are prepaid and premiums are deferred in the funds.	(1,278,519)
Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds.	3,267,208
Deferred charges for bonds are deferred in the SNA but not in the funds.	2,166,062
Rounding difference	2

Net assets of governmental activities - statement of net assets \$ 135,880,769

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	General Fund	New Jail Construction 2003 Issue
Revenue:		
Taxes	\$ 42,399,832	\$
Licenses and permits	100,766	
Intergovernmental	1,592,935	
Fees of Office	2,842,409	
Commissions	3,655,340	
Charges for Services	363,842	
Fines and Forfeitures	1,766,075	
Investment Earnings	946,868	481,982
Other	1,085,506	
Total revenues	<u>54,753,573</u>	<u>481,982</u>
Expenditures:		
Current:		
General Administration	6,656,157	
Financial Administration	2,409,072	
Judicial	8,028,613	
Legal	4,191,383	
Public Safety	22,135,132	
Correctional	77,702	
Permanent Improvements		
Facilities	3,734,762	
Health	233,857	
Welfare	444,432	
Conservation	214,217	
Elections	1,414,720	
Culture/Recreation	161,639	
Transportation	147,180	
Capital Outlay	373,468	17,507,544
Debt Service:		
Principal Retirement	298,042	
Interest and Fiscal Charges	14,496	
Total expenditures	<u>50,534,872</u>	<u>17,507,544</u>
Excess (deficiency) of revenues (under) expenditures	4,218,701	(17,025,562)
Other financing sources (uses):		
Transfers in		
Transfers out	(2,802,526)	
Total other financing sources (uses)	<u>(2,802,526)</u>	
Net change in fund balances	1,416,175	(17,025,562)
Fund balances/equity, October 1	22,483,363	17,811,591
Fund balances/equity, September 30	<u>\$ 23,899,538</u>	<u>\$ 786,029</u>

The accompanying notes are an integral part of this statement.

New Jail Construction 2006 Issue	Other Governmental Funds	Total Governmental Funds
\$	\$ 12,686,387	\$ 55,086,219
		100,766
	3,707,910	5,300,845
	1,641,868	4,484,277
		3,655,340
	3,965,359	4,329,201
	84,711	1,850,786
668,840	679,898	2,777,588
	1,757,564	2,843,070
<u>668,840</u>	<u>24,523,697</u>	<u>80,428,092</u>
	147,863	6,804,020
		2,409,072
	868,417	8,897,030
	2,077,215	6,268,598
	373,658	22,508,790
	7,081,971	7,159,673
	110,688	110,688
		3,734,762
		233,857
		444,432
		214,217
	464,932	1,879,652
	276,486	438,125
	2,725,574	2,872,754
365	2,716,938	20,598,315
	3,790,000	4,088,042
	3,494,833	3,509,329
<u>365</u>	<u>24,128,575</u>	<u>92,171,356</u>
668,475	395,122	(11,743,264)
	5,537,469	5,537,469
	(2,734,943)	(5,537,469)
	<u>2,802,526</u>	
668,475	3,197,648	(11,743,264)
13,372,098	12,504,576	66,171,628
<u>\$ 14,040,573</u>	<u>\$ 15,702,224</u>	<u>\$ 54,428,364</u>

LUBBOCK 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

\$ (11,743,264)

Amounts reported for governmental activities in the statement of activities
("SOA") are different because:

Capital outlays are not reported as expenses in the SOA.	20,598,315
The depreciation of capital assets used in governmental activities is not reported in the funds.	(5,698,717)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(49,450)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	5,075
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	(2,438,325)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	3,355,000
Repayment of certificates of obligation principal is an expenditure in the funds but is not an expense in the SOA.	435,000
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	298,041
Bond issuance costs and premiums are amortized in the SOA but not in the funds	243,097
(Increase) decrease in accrued interest from beginning of period to end of period	349,370
The net revenue (expense) of internal service funds is reported with governmental activities.	1,957,226
Bond charges are deferred in the SOA but not in the funds.	(249,389)
Rounding difference	1

Change in net assets of governmental activities - statement of activities

\$ 7,061,980

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS**STATEMENT OF NET ASSETS****INTERNAL SERVICE FUNDS****SEPTEMBER 30, 2008**Internal
Service
Funds**ASSETS:***Pooled Cash & Cash Equivalents*

\$ 1,356,832

Investments

9,080,343

*Receivables (net of allowances for uncollectibles):**Other*

75,449

Other Current Assets

70,173

Total Assets

\$ 10,582,797

LIABILITIES:*Accounts Payable*

\$ 1,269,243

Total Liabilities

1,269,243

NET ASSETS:*Unrestricted*

9,313,554

Total Net Assets

\$ 9,313,554

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 8,029,607
Total Operating Revenues	<u>8,029,607</u>
OPERATING EXPENSES:	
<i>Supplies</i>	586
<i>Administration</i>	971,281
<i>Insurance/Bonds</i>	75,958
<i>Life Insurance Premiums</i>	25,607
<i>Paid Claims</i>	5,455,553
Total Operating Expenses	<u>6,528,985</u>
Operating Income (Loss)	<u>1,500,622</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	456,604
Total Non-operating Revenues (Expenses)	<u>456,604</u>
Net Income (Loss) before Operating Transfers	<u>1,957,226</u>
TRANSFERS	
Net Income (Loss) after Transfers	1,957,226
Net Assets, October 1	7,356,328
Net Assets, September 30	<u>\$ 9,313,554</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Service Funds
Cash Flows from Operating Activities:	
<i>Interfund Services Provided and Used</i>	\$ 8,006,569
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(7,785,114)
Net Cash Provided (Used) by Operating Activities	<u>221,455</u>
Cash Flows from Investing Activities:	
<i>Purchase of Investment Securities</i>	(1,663,414)
<i>Interest and Dividends on Investments</i>	456,604
Net Cash Provided (Used) for Investing Activities	<u>(1,206,810)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(985,355)
Cash and Cash Equivalents at Beginning of Year	2,342,187
Cash and Cash Equivalents at End of Year	<u>\$ 1,356,832</u>
Reconciliation of Operating Income to Net Cash	
Provided by Operating Activities:	
Operating Income (Loss)	\$ 1,500,622
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	(23,038)
<i>Decrease (Increase) in Other Assets</i>	(44,451)
<i>Increase (Decrease) in Accounts Payable</i>	(1,211,222)
<i>Increase (Decrease) in Other Liabilities</i>	(456)
Total Adjustments	<u>(1,279,167)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 221,455</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2008

	<u>Agency Funds</u>
ASSETS AND OTHER DEBITS	
Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 11,900,901
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	60,739
Total Assets and Other Debits	\$ 11,961,640
LIABILITIES, EQUITY AND OTHER CREDITS	
Liabilities:	
<i>Accounts Payable</i>	\$ 223,237
<i>Due to Other Governments</i>	307,329
<i>Accrued Personal Leave</i>	251,758
<i>Due to Trust Beneficiaries</i>	7,635,396
<i>Other Liabilities</i>	3,543,920
Total Liabilities	11,961,640
Total Liabilities, Equity & Other Credits	\$ 11,961,640

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

A. Summary of Significant Accounting Policies

The combined financial statements of Lubbock County, Texas "Lubbock County") have been prepared in conformity with accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. Reporting Entity

Lubbock County's basic financial statements include the accounts of all its operations. Lubbock County evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within Lubbock County's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- Lubbock County holds the corporate powers of the organization
- Lubbock County appoints a voting majority of the organization's board
- Lubbock County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on Lubbock County
- there is fiscal dependency by the organization on Lubbock County
- the exclusion of the organization would result in misleading or incomplete financial statements

Lubbock County also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to Lubbock County to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of Lubbock County, its component units or its constituents; and 2) Lubbock County or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to Lubbock County.

Based on these criteria, the following is a brief review of each potential component unit addressed in defining Lubbock County's reporting entity.

Included in the reporting entity:

Lubbock County Hospital District. Lubbock County Hospital District was established to furnish medical aid and hospital care to citizens of Lubbock County. Commissioners' Court of the County approves the Hospital District's budget, appoints the Board of Managers and sets the District's tax rate. The Hospital District's boundaries are the County and the governing authority for the Hospital District is the Board of Hospital Managers. They oversee the operations and promulgate the rules and regulations for the District. The Hospital District fits the criteria of a component unit of Lubbock County, Texas. The financial statements of University Medical Center are included as a discretely presented component unit in these financial statements. The County's financial statements do not include disclosures of University Medical Center. A complete set of financial statements for University Medical Center, Lubbock, Texas, may be obtained at the administrative office:

University Medical Center
603 Indiana Ave
Lubbock, Texas 79413

Excluded from the reporting entity:

Lubbock Central Appraisal District. Lubbock Central Appraisal District has a separately appointed Board, with one position appointed by the Commissioners' Court. This entity is excluded from the reporting entity because the County does not exercise influence over its daily operations.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Lubbock County Water Control and Improvement District No. 1. Lubbock County Water Control and Improvement District No. 1 (District) has a separately elected Board. The management of day to day operations is the ultimate responsibility of the elected Board. The County does not provide any funding for the District nor does it approve the tax rate. Additionally, the County has no direct or indirect responsibility for the debt or operating results of the District.

Lubbock Emergency Communication District. Lubbock Emergency Communication District has a separately appointed Board, with one position appointed by the Commissioners' Court. The Commissioners' Court does approve the District's budget but does not exercise influence over its daily operations, does not provide any funding for the District, and is not responsible for any debt of the District.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net assets and the statement of activities include the financial activities of the overall government, except for fiduciary activities. include the financial activities of the overall government. Eliminations been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of Lubbock County and for each function of Lubbock County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Lubbock County does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about Lubbock County's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

Lubbock County reports the following major governmental funds:

General Fund. This is Lubbock County's primary operating fund. It accounts for all financial resources of Lubbock County except those required to be accounted for in another fund.

New Jail Construction 2003 Issue Fund. This fund is used to account for the accumulated resources for, and the payment of the building of the new jail facility.

New Jail Construction 2006 Issue Fund. This fund is used to account for the accumulated resources for, and the payment of the building of the new jail facility associated with the Certificates of Obligation, Series 2006 Issue.

In addition, the Lubbock County reports the following fund types:

Internal Service Funds: These funds are used to account for revenues and expenses related to services provided to parties inside Lubbock County. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the Lubbock County's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

The Employee Health Fund is used to account for the accumulation and allocation of costs associated with Lubbock County's self-funded plan for benefits for comprehensive major medical, dental, and vision care.

The Workers' Compensation Fund is used to account for the accumulation and allocation of costs associated with Lubbock County's self-funded workers' compensation coverage.

Agency Funds: These funds are used to report resources held in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Agency funds have no measurement focus.

The County's agency funds consist of amounts collected by the individual County fee offices for state court costs, state vehicle registration fees, victim restitution payments, merchant hot check fees, inmate trust funds, and District and County Clerk trust beneficiaries.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support Lubbock County programs, these funds are not included in the government-wide statements.

b. Measurement Focus, Basis of Accounting

Government-wide and Proprietary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which Lubbock County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Lubbock County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues, intergovernmental, fees, commissions, charges for services, and fines and forfeitures are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When Lubbock County incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is Lubbock County's policy to use restricted resources first, then unrestricted resources.

Under GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting," all proprietary funds will continue to follow Financial Accounting Standards Board ("FASB") standards issued on or before November 30, 1989. However, from that date forward, proprietary funds will have the option of either 1) choosing not to apply future FASB standards (including amendments of earlier pronouncements), or 2) continuing to follow new FASB pronouncements unless they conflict with GASB guidance. Lubbock County has chosen to apply future FASB standards.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

3. Financial Statement Amounts

a. Cash and Cash Equivalents

For purposes of the statement of cash flows, highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

A "Pooled Cash" concept is used to maintain the cash and investment accounts in the accounting records. Under this method, all cash and investments are pooled for investment purposes and each fund has an equity in the pooled cash amount and earnings therefrom.

b. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

Allowances for uncollectible tax receivables within the General, Special Revenue, and Debt Service Funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but Lubbock County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

c. Inventories and Prepaid Items

Lubbock County records purchases of supplies as expenditures, utilizing the purchase method of accounting for inventory.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

d. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	10-20
Buildings & Improvements	30
Vehicles	4-7
Equipment	7-10

e. Receivable and Payable Balances

Lubbock County believes that sufficient detail of payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

The County has booked receivables for fines, fees, and court costs of which the amount collectible is undeterminable.

There are no other significant receivables which are not scheduled for collection within one year of year end.

f. **Personal Leave**

County employees earn personal leave in varying amounts and do not earn sick leave. Unused personal leave may be accumulated up to 180 hours and is paid upon termination of employment. Also, in accordance with the Fair Labor Standards Act as it applies to local governments, non-exempt county employees are granted compensatory time for hours worked beyond their regular working hours. Accumulated compensatory time is also paid upon termination of employment.

The County has recognized a liability for accumulated personal leave where the employees' rights to receive benefits are attributable to services already rendered, and it is probable that the County will compensate the employees through either paid time off or cash payments at termination. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

g. **Interfund Activity**

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net assets.

h. **Use of Estimates**

The preparation of financial statements in conformity with GAAP requires the use of management's estimates.

i. **Deferred Revenue**

Lubbock County reports deferred revenue on its governmental funds balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when Lubbock County has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

j. **Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for further use of financial resources.**

k. **In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of applicable bond premium. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.**

In the fund financial statements, governmental fund types recognize bond premiums, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2008

- I. Lubbock County allows employees to participate in a deferred compensation plan through payroll deduction. The plan is administered according to provisions of applicable Internal Revenue Service regulations. Participation is on a voluntary basis and is available to regular employees. The County does not match employee contributions to the plan. The County does not have fiduciary accountability for the plan and accordingly no amounts are reflected in these financial statements for the plan.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
Expenditures materially exceeded appropriations in the following areas:	Lubbock County will review its procedures for amending the budget.
General Fund:	
Judicial	\$ 45,327
Public Safety	59,357
Consolidated R&B	
Capital Outlay	100,885
Juvenile Detention Fund	
Insurance/Bonds	4,350
Juvenile Food Service Fund	
Supplies	10,906
Professional Contract Services	2,067
Regional ICBP Grant Fund	
Training/Dues	1,317
CJD- Drug Court Fund	
Training/ Dues	7,296
DOJ- Drug Court Fund	
Training/ Dues	300
Hazard Material EMG-LEPC	
Other	6,112
Historic Survey Grant	
Supplies	287
Sheriff Contraband Fund	
Supplies	6,691
Training/Dues	192
Other	3,195
CDA Business Crimes Fund	
Supplies	836
Training/ Dues	2,895
SPATF- Grant- CDA	
Supplies	4,235
Training	1,071
VCLG- Victim Coordinator	
Supplies	425

2. Deficit Fund Balance or Fund Net Assets of Individual Funds

Following are funds having deficit fund balances or fund net assets at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
Dispute Resolution	\$ 22,394	Revenue projections for the 2009 fiscal year appear accurate for the fund and seemingly will enable the department to continue reducing the deficit.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

C. Deposits and Investments

Lubbock County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with Lubbock County's agent bank approved pledged securities in an amount sufficient to protect Lubbock County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

Cash Deposits:

At September 30, 2008, the carrying amount of Lubbock County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$19,576,153 and the bank balance was \$23,206,618. This includes \$6,133,194 held in trust funds not in the County's name. Lubbock County's cash deposits at September 30, 2008 and during the year ended September 30, 2008, were not entirely covered by FDIC insurance or by pledged collateral held by Lubbock County's agent bank in Lubbock County's name.

In addition, the following is disclosed regarding coverage of combined balances on the date of highest deposit:

- a. Depository: City Bank
- b. The market value of securities pledged as of the date of the highest combined balance on deposit was \$25,000,000.
- c. The highest combined balances of cash, savings and time deposit accounts amounted to \$24,150,235 and occurred during the month of December, 2007.
- d. Total amount of FDIC coverage at the time of the largest combined balance was \$200,000.

Investments:

Lubbock County is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must be written; primarily emphasize safety of principal and liquidity; address investment diversification, yield, and maturity and the quality and capability of investment management; and include a list of the types of authorized investments in which the investing entity's funds may be invested; and the maximum allowable stated maturity of any individual investment owned by the entity.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, Lubbock County adhered to the requirements of the Act. Additionally, investment practices of Lubbock County were in accordance with local policies.

The Act determines the types of investments which are allowable for Lubbock County. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

Lubbock County's investments at September 30, 2008 are shown below.

<u>Investment or Investment Type</u>	<u>Average Maturity (Days)</u>	<u>Fair Value</u>
Federal Home Loan Bank Notes	1,369	\$ 26,121,604
Federal Home Loan Mortgage Corp.	1,962	9,448,342
Federal National Mortgage Association	1,962	13,384,214
Federal Farm Credit Bank	2,298	3,892,379
Freddie Mac	1,505	2,672,763
Texpool	42	5,765,109
Total Investments		<u>\$ 61,284,411</u>

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Analysis of Specific Deposit and Investment Risks:

GASB Statement No. 40 requires a determination as to whether Lubbock County was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, Lubbock County was not significantly exposed to credit risk.

At September 30, 2008, Lubbock County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

Lubbock County's investments in Texpool were rated AAA by Standard & Poor's.

Lubbock County's investments in Federal Home Loan Bank Notes, Federal Home Loan Mortgage Corp., Federal National Mortgage Association, Federal Farm Credit Bank, and Freddie Mac were rated AAA by Standard & Poor's.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in Lubbock County's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in Lubbock County's name.

At year end, County departments had funds on deposit at financial institutions other than the County's current depository. Due to the excess amounts held in these accounts, the County's funds were not entirely covered by FDIC insurance or by pledged collateral.

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, Lubbock County was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, Lubbock County was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, Lubbock County was not exposed to foreign currency risk.

Investment Accounting Policy

Lubbock County's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2008

Public Funds Investment Pools

Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

Lubbock County's investments in Pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

D. Receivables

Receivables at year end, including, the applicable allowances for uncollectible accounts, are as follows:

	Governmental			
	General	Construction 2003 Issue Fund	Construction 2006 Issue Funds	Other Governmental Funds
Receivables				
Taxes	\$ 1,434,142	\$	\$	\$ 702,544
Fines, Fees, & Court Costs	4,084,010			
Other	4,266,852	11,619	73,624	1,448,161
Total Gross Receivables	9,785,004	11,619	73,624	2,150,705
Less: Allowance for				
Uncollectible Accounts				
Taxes	(1,245,361)			(610,063)
Fines, Fees, & Court Costs	(816,802)			
Net Total Receivables	\$ 7,722,841	\$ 11,619	\$ 73,624	\$ 1,540,642
	Proprietary Internal Service	Fiduciary Agency	Total	
Receivables				
Taxes	\$	\$	2,136,686	
Fines, Fees & Court Costs			4,084,010	
Other	75,449	60,739	5,936,444	
Total Gross Receivables	75,449	60,739	12,157,140	
Less: Allowance for				
Uncollectible Accounts				
Taxes			(1,855,424)	
Fines, Fees, & Court Costs			(816,802)	
Net Total Receivables	\$ 75,449	\$ 60,739	\$ 9,484,914	

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

E. Capital Assets

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

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,436,186	\$	\$	\$ 3,436,186
Construction in progress	72,269,542	18,847,320	3,126,021	87,990,841
Total capital assets not being depreciated	75,705,728	18,847,320	3,126,021	91,427,027
<i>Capital assets being depreciated:</i>				
Buildings and improvements	63,290,406	53,511	(3,126,021)	66,469,938
Infrastructure	56,440,939	77,810		56,518,749
Furniture and Equipment	15,188,052	1,619,673	503,456	16,304,269
Total capital assets being depreciated	134,919,397	1,750,994	(2,622,565)	139,292,956
Less accumulated depreciation for:				
Buildings and improvements	(32,053,342)	1,976,773		(34,030,115)
Infrastructure	(34,355,756)	2,377,357		(36,733,113)
Furniture and Equipment	(8,782,536)	1,344,585	454,006	(9,673,115)
Total accumulated depreciation	(75,191,634)	5,698,715	454,006	(80,436,343)
Total capital assets being depreciated, net	59,727,763	(3,947,721)	(3,076,571)	58,856,613
Governmental activities capital assets, net	\$ 135,433,491	\$ 14,899,599	\$ 49,450	\$ 150,283,640

Depreciation was charged to functions as follows:

General Administration	\$ 184,982
Financial Administration	14,587
Judicial	41,851
Legal	238,448
Public Safety	1,005,423
Correctional	350,408
Facilities	986,549
Health	1,931
Welfare	83
Conservation	11,482
Elections	41,527
Culture and Recreation	44,529
Transportation	2,776,915
	<u>\$ 5,698,715</u>

F. Interfund Balances and Activity

1. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2008, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Other Governmental Funds	\$ 2,802,526	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	2,734,943	Supplement other funds sources
	Total	<u>\$ 5,537,469</u>	

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2008

G. Long-Term Obligations

General Obligation Bonds

During the 2003 fiscal year, Lubbock County issued general obligation bonds to provide funds for the acquisition and construction of a new jail. General obligations are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as 20-year serial bonds with various amounts of principal maturing each year. During the prior fiscal year, the County refunded \$50,340,000 of the original \$79,935,000 issue by issuing General Obligation Refunding Bonds, Series 2007.

General obligation bonds currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	3.50%	\$ 6,510,000
Governmental Activities	4.00%	10,745,000
		<u>\$ 17,255,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2009	\$ 3,200,000	\$ 3,241,125	\$ 6,441,125
2010	3,310,000	3,124,200	6,434,200
2011	3,440,000	3,000,475	6,440,475
2012	3,580,000	2,860,075	6,440,075
2013	3,725,000	2,713,975	6,438,975
Totals	<u>\$ 17,255,000</u>	<u>\$ 14,939,850</u>	<u>\$ 32,194,850</u>

General Obligation Refunding Bonds

During the prior fiscal year, the County issued General Obligation Refunding Bonds, Series 2007 to refund a portion of the County's outstanding General Obligation Bonds, Series 2003 in order to lower the overall debt service requirements of the County. The bonds are issued as serial bonds maturing February 15, 2008 through February 15, 2023.

General obligation refunding bonds currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	4.00%	\$ 15,600,000
Governmental Activities	4.25%	13,915,000
Governmental Activities	4.50%	23,140,000
		<u>\$ 52,655,000</u>

Annual debt service requirements to maturity for general obligation refunding bonds are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2009	\$ 270,000	\$ 2,251,288	\$ 2,521,288
2010	280,000	2,240,288	2,520,288
2011	290,000	2,228,888	2,518,888
2012	305,000	2,216,988	2,521,988
2013	315,000	2,204,588	2,519,588
2014-2018	22,880,000	8,706,343	31,586,343
2019-2023	28,315,000	3,285,900	31,600,900
Totals	<u>\$ 52,655,000</u>	<u>\$ 23,134,283</u>	<u>\$ 75,789,283</u>

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Certificates of Obligation

During the 2006 fiscal year, Lubbock County issued Certificates of Obligation, Series 2006 in the amount of \$12,765,000 to provide funds for contractual obligations to be incurred for the construction of, improvements to, expansion of, and equipping of the new Lubbock County Jail. Certificates of Obligation are direct obligations and pledge the full faith and credit of the government. These obligations generally are issued as 20-year certificates with various amounts of principal maturing each year.

Certificates of obligation currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	4.00%	\$ 1,425,000
Governmental Activities	4.25%	4,105,000
Governmental Activities	4.30%	690,000
Governmental Activities	4.375%	720,000
Governmental Activities	4.40%	1,545,000
Governmental Activities	4.50%	3,535,000
		<u>\$ 12,020,000</u>

Annual debt service requirements to maturity for general obligation refunding bonds are as follows:

<u>Year Ending September 30,</u>	Governmental Activities		
	Principal	Interest	Total
2009	\$ 455,000	\$ 510,270	\$ 965,270
2010	475,000	491,670	966,670
2011	495,000	472,270	967,270
2012	515,000	451,426	966,426
2013	535,000	429,114	964,114
2014-2018	3,055,000	1,775,658	4,830,658
2019-2023	3,780,000	1,043,608	4,823,608
2024-2028	2,710,000	186,525	2,896,525
Totals	<u>\$ 12,020,000</u>	<u>\$ 5,360,541</u>	<u>\$ 17,380,541</u>

Loans

Lubbock County is obligated for loans used to upgrade facilities.

Loans currently outstanding are as follows:

Purpose	Interest Rate	Principal
Governmental Activities	4.25%	\$ 153,812

Annual debt service requirements to maturity for loans are as follows:

<u>Year Ending September 30,</u>	Governmental Activities		
	Principal	Interest	Total
2009	\$ 153,812	\$ 2,456	\$ 156,268
Totals	<u>\$ 153,812</u>	<u>\$ 2,456</u>	<u>\$ 156,268</u>

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Changes in Long-Term Liabilities

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2008, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds/Certificates of Obligation Payable					
General obligation bonds	\$ 20,350,000	\$	\$ 3,095,000	\$ 17,255,000	3,200,000
Gen. obligation refunding bds	52,915,000		260,000	52,655,000	270,000
Certificates of obligation	12,455,000		435,000	12,020,000	455,000
Plus (Less) Deferred Amounts					
Bond Premiums	2,466,874		363,285	2,103,589	276,306
Issuance Costs	(945,258)		(120,187)	(825,071)	(108,331)
Total Bonds Payable	87,241,616		4,033,098	83,208,518	4,092,975
Loans Payable	451,854		298,041	153,813	153,813
Total governmental activities	\$ 87,693,470	\$	\$ 4,331,139	\$ 83,362,331	\$ 4,246,788

Advance Refunding of Debt

The County issued \$52,915,000 of general obligation refunding bonds to provide resources to acquire securities of the United States of America. These securities were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$53,040,000 of general obligation bonds, series 2003. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities section within the statement of net assets. The cost of the refunding bonds exceeded the carrying amount of the refunding bonds exceeded the carrying amount of the refunding by \$2,575,000. This amount, net of offering discounts, is being amortized over the life of the new bonds which has the same maturity schedule of the old bonds.

This advance refunding was established to save on debt service costs of the amounts outstanding and also to pay the costs of issuance. The projected savings over the next sixteen years totals \$1,904,975 and should result in an economic gain of \$1,322,554.

GASB Statement No. 7, "Advance Refundings Resulting in Defeasance of Debt," provides that refunded debt and assets placed in escrow for the payment of related debt service be excluded from the financial statements. As of September 30, 2008, outstanding balances of bond issues that have been refunded and defeased in-substance by placing existing assets and the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments are as follows.

Bond Issue	Maturity Date	Interest Rate	Amount
General Oblig Bonds, Series 2003	02/15/14	5.50%	\$ 3,905,000
General Oblig Bonds, Series 2003	02/15/15	5.50%	4,125,000
General Oblig Bonds, Series 2003	02/15/16	5.50%	4,360,000
General Oblig Bonds, Series 2003	02/15/17	5.50%	4,605,000
General Oblig Bonds, Series 2003	02/15/18	5.375%	4,865,000
General Oblig Bonds, Series 2003	02/15/19	5.375%	5,135,000
General Oblig Bonds, Series 2003	02/15/20	5.00%	5,405,000
General Oblig Bonds, Series 2003	02/15/21	5.00%	5,685,000
General Oblig Bonds, Series 2003	02/15/22	5.00%	5,975,000
General Oblig Bonds, Series 2003	02/15/23	5.00%	6,280,000
Total			\$ 50,340,000

Continuing Disclosure

Lubbock County has entered into a continuing disclosure undertaking to provide Annual Reports and Material Event Notices to the State Information Depository of Texas, which is the Municipal Advisory Council. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of Lubbock County.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

H. Commitments Under Noncapitalized Leases

Commitments under operating (noncapitalized) lease agreements for the parking garage land and mail machine equipment provide for minimum future rental payments as of September 30, 2008, as follows:

<u>Year Ending September 30,</u>	
2009	\$ 2,736
Total Minimum Rentals	<u>\$ 2,736</u>
Rental Expenditures in 2008	<u>\$ 349,092</u>

I. Risk Management

Lubbock County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, general liability, auto liability, law enforcement liability, public official liability, unemployment, and natural disasters. During fiscal year 2008, Lubbock County obtained auto liability, general liability, law enforcement liability, and public official liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Self Insurance Funds ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance.

Lubbock County continues to carry commercial insurance for property, firefighters auto and general liability, errors and omissions, computer equipment, and judges professional liability coverage. There were no significant reductions in commercial insurance coverage in the past year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

J. Workers' Compensation

Effective January 1, 2004, the County began self insuring its workers' compensation coverage. Coverage is provided on an occurrence basis with the County retaining the first \$400,000 per claim. Premiums are charged to the departments and agencies of the County for the pro rata share of workers' compensation insurance coverage. The revenues and expenses for this insurance coverage are accounted for through an internal service fund.

Total retained outstanding losses and allocated loss adjustment expenses (ALAE) for the County are as follows:

Fund Year	Selected Ultimate Losses & ALAE	Retained Paid Losses & ALAE @ 09/30	Retained Case Loss & ALAE Reserves @ 09/30	Indicated IBNR Loss & ALAE Reserves @ 09/30	Indicated Total Loss & Loss Reserves @ 09/30
2008	682,495	202,759	107,954	371,782	479,735
2007	463,682	238,630	31,194	193,858	225,051
2006	302,249	157,248	20,677	124,324	145,001

K. Pension Plan

1. Plan Description

Lubbock County, Texas provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined 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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

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 78768-2034.

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 and above with 8 or more years of service, 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 contributions 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 employee's 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 Variable-Rate 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 9.23% for the months of the accounting year in 2007, and 8.86% for the months of the accounting year in 2008.

The contribution rate payable by the employee members for calendar year 2008 is the rate of 7% 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 employer's accounting year ending September 30, 2008, the annual pension cost for the TCDRS plan for its employees was \$3,073,209, and the actual contributions were \$3,073,209.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 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 2007 and 2008. The December 31, 2007 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/05	12/31/06	12/31/07
Actuarial cost method	Entry Age	Entry Age	Entry Age
Amortization method	Level Percent of payroll, open	Level Percent of payroll, closed	Level Percent 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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Assumptions:

Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.30%	5.30%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost of living adjustments			

4. Trend Information for the Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2006	2,368,391	100%	
September 30, 2007	2,712,786	100%	
September 30, 2008	3,073,209	100%	

L. Health Care Coverage

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The fund services all claims for risk of loss of group health to which the County is exposed. All departments, with the exception of the Adult Probation department which is required to use the State's health insurance plan, participate in the fund. The fund allocates the cost of providing claims servicing, claims payments, and reinsurance costs by charging a premium to each department based on number and level of employees participating in the program. The County contributed \$358 per pay period per employee. This charge considers recent trends in actual claims experience of the County and makes provisions for catastrophic losses. A third party administers the plan. Amounts reported as liabilities in the self-insurance fund at September 30, 2008, for actual claims incurred and estimated claims incurred but not reported were \$420,776. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The fund's liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors.

The contract between Lubbock County and the third party administrator is renewable January 1, 2009, and terms of coverage and contribution costs are included in the contractual provisions.

In accordance with state statute, Lubbock County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross/Blue Shield of Texas, a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$80,000 and for aggregate loss of \$5,129,719. Other counties and/or their employees contributed to the self-insurance pool which was operated under contractual provisions of Article 4413(32c), Interlocal Cooperation Act.

Latest financial statement information is available for the self insurance fund for the year ended December 31, 2007, through Blue Cross/Blue Shield of Texas.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

M. Commitments and Contingencies

1. Contingencies

The Lubbock County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Lubbock County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable may be impaired. In the opinion of the Lubbock County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

2. Litigation

Lubbock County is involved in various lawsuits and claims. Some are for alleged losses suffered and are being handled by the County's insurance carriers. Others are for alleged violations of civil rights or discrimination. Although the outcome of these lawsuits and claims are not presently determinable, in the opinion of management the resolution of these matters will not have a material adverse effect on the County's financial position as of September 30, 2008.

N. Related Party Transactions

Lubbock County (Primary Government) contracts with the Hospital District (Discretely Presented Component Unit) for medical services at the jail. The amounts paid by Lubbock County for these services for the year ended September 30, 2008 were \$16,191 for medical services.

O. Financial Instruments

Financial instruments which potentially subject the County to concentrations of credit risk consist primarily of time deposits, demand deposits, and accounts receivable.

During the current year, County departments had funds on deposit at financial institutions other than the County's current depository. Due to the excess amounts held in these accounts, the County's funds were not entirely covered by FDIC insurance or by pledged collateral. No credit losses from individual receivables occurred during the year.

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 42,285,118	\$ 42,285,118	\$ 42,399,832	\$ 114,714
Licenses and permits	109,300	109,300	100,766	(8,534)
Intergovernmental	1,554,670	1,554,670	1,592,935	38,265
Fees of Office	3,301,900	3,301,900	2,842,409	(459,491)
Commissions	3,609,800	3,609,800	3,655,340	45,540
Charges for Services	344,800	344,800	363,842	19,042
Fines and Forfeitures	2,296,000	2,296,000	1,766,075	(529,925)
Investment Earnings	1,000,000	1,000,000	946,868	(53,132)
Other	1,210,200	1,221,513	1,085,506	(136,007)
Total revenues	55,711,788	55,723,101	54,753,573	(969,528)
Expenditures:				
Current:				
General Administration				
Commissioners Court	345,716	345,716	341,656	4,060
County Judge	204,395	204,395	198,013	6,382
County Clerk	976,308	976,308	875,931	100,377
Information Systems	2,462,336	2,493,255	2,448,539	44,716
Self Insurance Claims	50,000			
Non-Departmental	3,095,122	2,836,404	2,427,642	408,762
Admin, Research	124,414	124,414	124,039	375
Collections	281,308	282,308	240,337	41,971
Total General Administration	7,539,599	7,262,800	6,656,157	606,643
Financial				
Treasurer	195,907	195,907	189,483	6,424
Tax Office	1,216,056	1,216,056	1,137,222	78,834
Purchasing	235,082	235,082	219,567	15,515
Auditor	720,138	720,138	568,428	151,710
Human Resources	304,372	304,372	294,372	10,000
Total Financial	2,671,555	2,671,555	2,409,072	262,483
Judicial				
District Court	2,583,602	2,583,602	2,507,324	76,278
District Clerk	1,161,185	1,161,185	1,118,102	43,083
Justice of the Peace, Precinct 1	186,315	210,003	201,232	8,771
Justice of the Peace, Precinct 2	189,711	189,711	174,385	15,326
Justice of the Peace, Precinct 3	208,682	208,682	173,069	35,613
Justice of the Peace, Precinct 4	198,534	198,534	196,829	1,705
Central Jury	369,742	282,742	275,761	6,981
Judicial	2,669,707	3,336,584	3,381,911	(45,327)
Total Judicial	7,567,478	8,171,043	8,028,613	142,430
Legal				
Criminal District Attorney	4,260,914	4,260,914	4,191,383	69,531
Total Legal	4,260,914	4,260,914	4,191,383	69,531
Public Safety				
Constable 1	63,751	63,751	59,232	4,519
Constable 2	63,751	64,817	48,061	16,756
Constable 3	63,929	63,929	58,755	5,174
Constable 4	63,751	63,751	59,939	3,812
Sheriff	6,539,225	6,588,921	6,129,310	459,611
Jail	14,689,695	15,585,646	14,454,650	1,130,996
Inmate Travel/Boarding	159,700	159,700	123,392	36,308
Public Safety	1,213,925	1,142,436	1,201,793	(59,357)

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Total Public Safety	22,857,727	23,732,951	22,135,132	1,597,819
Correctional				
Adult Probation	89,763	89,763	77,702	12,061
Total Correctional	89,763	89,763	77,702	12,061
Facilities				
Facilities (Maint)	4,471,029	4,478,229	3,734,762	743,467
Total Facilities	4,471,029	4,478,229	3,734,762	743,467
Health				
Sanitation	287,993	287,993	233,857	54,136
Total Health	287,993	287,993	233,857	54,136
Welfare				
General Assistance	465,765	465,765	415,398	50,367
Veterans Affairs	45,184	45,184	29,034	16,150
Total Welfare	510,949	510,949	444,432	66,517
Conservation				
Agriculture Extention	232,623	232,623	214,217	18,406
Total Conservation	232,623	232,623	214,217	18,406
Elections				
Elections	1,550,412	1,555,412	1,414,720	140,692
Total Elections	1,550,412	1,555,412	1,414,720	140,692
Culture/Recreation				
Museum	10,900	13,900	13,327	573
Library Services	148,312	148,312	148,312	
Total Culture/Recreation	159,212	162,212	161,639	573
Transportation				
Transportation Services	173,910	173,910	147,180	26,730
Total Transportation	173,910	173,910	147,180	26,730
Capital Outlay	179,588	454,908	373,468	81,440
Debt Service				
Principal Retirement	298,042	298,042	298,042	
Interest and Fiscal Charges	14,496	14,496	14,496	
Total Debt Service	312,538	312,538	312,538	
Total expenditures	52,865,290	54,357,800	50,534,872	3,822,928
Excess (deficiency) of revenues (under) expenditures	2,846,498	1,365,301	4,218,701	2,853,400
Other financing sources (uses):				
Transfers out	(2,846,498)	(2,846,498)	(2,802,526)	43,972
Total other financing sources (uses)	(2,846,498)	(2,846,498)	(2,802,526)	43,972
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(1,481,197)	1,416,175	2,897,372
Fund balances/equity, October 1	22,483,363	22,483,363	22,483,363	
Fund balances/equity, September 30	\$ 22,483,363	\$ 21,002,166	\$ 23,899,538	\$ 2,897,372

LUBBOCK COUNTY, TEXAS**REQUIRED SUPPLEMENTARY INFORMATION****SCHEDULE OF FUNDING PROGRESS****TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM****YEAR ENDED SEPTEMBER 30, 2008**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/05	\$ 61,086,974	\$ 71,308,976	\$ 10,222,002	85.67%	\$ 27,050,288	37.79%
12/31/06	67,285,162	75,427,763	8,142,601	89.20%	27,947,746	29.14%
12/31/07	73,981,196	82,481,882	8,500,686	89.69%	30,981,510	27.44%

LUBBOCK COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2008

Budgetary Data

Budgets are adopted on a basis consistent with generally accepted accounting principles. In general, annual appropriated budgets are adopted for the general, special revenue, debt service, and capital projects funds. All annual appropriations lapse at fiscal year end.

The County Commissioners' Court, under budgetary laws established by the Texas legislature, is required to adopt an annual budget for all governmental fund types to cover all the proposed expenditures of the County government, and to levy a tax sufficient, when considered with other revenues and available funds, to provide for these expenditures. Once the budget is approved, no expenditures may be made except in strict compliance with the budget. Emergency expenditures in case of grave public necessity, to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget, may from time to time be authorized by the Court as amendments to the original budget. The Commissioners' Court is the sole agency having discretionary power to determine existence of such facts as would constitute an emergency justifying a budget amendment.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a proposed operating budget for the fiscal year commencing the following October 1.
- b. After the presentation of the proposed budget and prior to September 1, the Commissioners' Court will conduct a series of hearings with the individual department heads to review and analyze their expenditure reports. These meetings are all open to the public to encourage public comment.
- c. Prior to September 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to October 1, two public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the coming budget year.
- e. All budget amendments are approved by the Commissioners' Court. From time to time, during the period covered by these financial statements, supplemental budget amendments were required and approved by the Commissioners' Court, under the provisions outlined above. Budgeted amounts presented in these financial statements are inclusive of any amendments made during the period October 1, 2007 through September 30, 2008.
- f. Budgets for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America for governments, using the modified accrual basis of accounting.
- g. By law, appropriations for the total County budget cannot exceed the total resources that will be available for the year as forecasted by the County Auditor.
- h. The level of budgetary control (that is the level at which expenditures may not legally exceed appropriations) is established by organization within an individual fund.

*Combining Statements and Budget Comparisons
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2008

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
Assets:			
Pooled Cash & Cash Equivalents	\$ 3,399,170	\$ 174,559	\$ 3,573,729
Investments	11,653,826	989,170	12,642,996
Receivables (net of allowances for uncollectibles):			
Taxes	36,706	55,775	92,481
Other	1,433,521	14,640	1,448,161
Prepaid items	2,802		2,802
Other Current Assets	780		780
Total Assets	\$ 16,526,805	\$ 1,234,144	\$ 17,760,949
LIABILITIES AND FUND BALANCES			
Liabilities:			
Payroll Taxes and Related Items	\$ 132,762	\$	\$ 132,762
Accounts Payable	1,185,265		1,185,265
Accrued Wages	39,833		39,833
Accrued Personal Leave	285,728		285,728
Deferred Revenue:			
Other	373,349	41,788	415,137
Total Liabilities	2,016,937	41,788	2,058,725
Fund Balances			
Reserved For:			
Debt Service		1,192,356	1,192,356
Unreserved, reported in:			
Special Revenue Funds	14,509,868		14,509,868
Total Fund Balances	14,509,868	1,192,356	15,702,224
Total Liabilities & fund balances	\$ 16,526,805	\$ 1,234,144	\$ 17,760,949

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
Taxes	\$ 5,030,176	\$ 7,656,211	\$ 12,686,387
Intergovernmental	3,707,910		3,707,910
Fees of Office	1,641,868		1,641,868
Charges for Services	3,965,359		3,965,359
Fines and Forfeitures	84,711		84,711
Investment Earnings	570,468	109,430	679,898
Other	1,757,564		1,757,564
Total revenues	<u>16,758,056</u>	<u>7,765,641</u>	<u>24,523,697</u>
Expenditures:			
Current:			
General Administration	147,863		147,863
Judicial	868,417		868,417
Legal	2,077,215		2,077,215
Public Safety	373,658		373,658
Correctional	7,081,971		7,081,971
Permanent Improvements	110,688		110,688
Elections	464,932		464,932
Culture/Recreation	276,486		276,486
Transportation	2,725,574		2,725,574
Capital Outlay	2,716,938		2,716,938
Debt Service:			
Principal Retirement		3,790,000	3,790,000
Interest and Fiscal Charges		3,494,833	3,494,833
Total expenditures	<u>16,843,742</u>	<u>7,284,833</u>	<u>24,128,575</u>
Excess (deficiency) of revenues (under) expenditures	(85,686)	480,808	395,122
Other financing sources (uses):			
Transfers in	5,537,469		5,537,469
Transfers out	(2,734,943)		(2,734,943)
Total other financing sources (uses)	<u>2,802,526</u>		<u>2,802,526</u>
Net change in fund balances	2,716,840	480,808	3,197,648
Fund balances/equity, October 1	11,793,028	711,548	12,504,576
Fund balances/equity, September 30	<u>\$ 14,509,868</u>	<u>\$ 1,192,356</u>	<u>\$ 15,702,224</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2008

	020 Consolidated Road & Bridge	031 Precinct No. 1 Park	032 Slaton/Roosevelt Parks	033 Idalou/New Deal Parks
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 237,128	\$ 122,074	\$ 72,095	\$ 36,989
Investments	1,586,933	691,754	408,527	209,607
Receivables (net of allowances for uncollectibles):				
Taxes		675	675	675
Other	49,585	4,593	2,736	1,403
Prepaid items				
Other Current Assets				
Total Assets	\$ 1,873,646	\$ 819,096	\$ 484,033	\$ 248,674
LIABILITIES AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 23,988	\$ 252	\$ 883	\$ 284
Accounts Payable	70,521	1,133	2,006	1,183
Accrued Wages	7,016	137	580	163
Accrued Personal Leave	55,772	3,982	2,153	293
Deferred Revenue:				
Other	67,038	506	506	506
Total Liabilities	224,335	6,010	6,128	2,429
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds	1,649,311	813,086	477,905	246,245
Total Fund Balances	1,649,311	813,086	477,905	246,245
Total Liabilities & fund balances	\$ 1,873,646	\$ 819,096	\$ 484,033	\$ 248,674

034 Shallowater Park	041 Permanent Improvement Fund	042 New Road Fund	046 Juvenile Justice Alter. Education Program	050 Star Program
\$ 87,317 494,802	\$ 322,893 2,160,902	\$ 336,678 2,253,151	\$	\$ 58,835
675 3,196	9,198 14,494	17,765	23,583	8,589
<u>\$ 585,990</u>	<u>\$ 2,507,487</u>	<u>\$ 2,607,594</u>	<u>\$ 23,583</u>	<u>\$ 67,424</u>
\$ 1,065 11,172 531 3,368	\$ 28,909	\$ 10,402	\$	\$ 4,598 49,411 1,481 7,639
506 16,642	6,891 35,800	10,402	23,583 23,583	4,295 67,424
569,348 569,348	2,471,687 2,471,687	2,597,192 2,597,192		
<u>\$ 585,990</u>	<u>\$ 2,507,487</u>	<u>\$ 2,607,594</u>	<u>\$ 23,583</u>	<u>\$ 67,424</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2008

	051 Juvenile Probation Fund	054 Juvenile Prob. Commission Grant	055 Juvenile Detention Fund	057 Juvenile Food Service Fund
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 142,956	\$ 8,616	\$ 1,767	\$
<i>Investments</i>	944,453			
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	24,808			
<i>Other</i>	12,549	87,933	159,252	21,732
<i>Prepaid items</i>	2,802			
<i>Other Current Assets</i>	75			
Total Assets	\$ 1,127,643	\$ 96,549	\$ 161,019	\$ 21,732
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 18,722	\$ 7,695	\$ 33,309	\$ 1,714
<i>Accounts Payable</i>	75,109	21,981	39,386	15,697
<i>Accrued Wages</i>	5,117	1,933	9,938	851
<i>Accrued Personal Leave</i>	47,456	22,845	68,379	3,470
Deferred Revenue:				
<i>Other</i>	18,586	42,095	10,007	
Total Liabilities	164,990	96,549	161,019	21,732
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>	962,653			
Total Fund Balances	962,653			
Total Liabilities & fund balances	\$ 1,127,643	\$ 96,549	\$ 161,019	\$ 21,732

058 Juvenile Substance Abuse Treatment	060 Community Corrections Assistance	062 Regional ICBP Grant	064 Title IV-E	070 On Line Access
\$ 38,703	\$ 6,874	\$ 38,091	\$	\$ 5,338
	4,417		270,291	28
<u>\$ 38,703</u>	<u>\$ 11,291</u>	<u>\$ 38,091</u>	<u>\$ 270,291</u>	<u>\$ 5,366</u>
\$ 6,526	\$ 711	\$	\$ 156	\$
14,186	2,457	38,091	142,267	
2,067	213		286	
15,924	2,394			
	5,516		127,582	
<u>38,703</u>	<u>11,291</u>	<u>38,091</u>	<u>270,291</u>	
				5,366
				<u>5,366</u>
<u>\$ 38,703</u>	<u>\$ 11,291</u>	<u>\$ 38,091</u>	<u>\$ 270,291</u>	<u>\$ 5,366</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2008

	072 CJD Drug Court	073 DOJ Drug Court	074 CO- Drug Court Fee	075 Dispute Resolution Fund
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$	\$	\$ 4,338	\$
Investments			24,582	
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	67,156	21,787	319	7,226
Prepaid items				
Other Current Assets				25
Total Assets	\$ 67,156	\$ 21,787	\$ 29,239	\$ 7,251
LIABILITIES AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 285	\$ 1,378	\$	\$ 2,633
Accounts Payable	66,740	19,029	5,048	19,256
Accrued Wages	131	441		756
Accrued Personal Leave		939		5,775
Deferred Revenue:				
Other				1,225
Total Liabilities	67,156	21,787	5,048	29,645
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds			24,191	(22,394)
Total Fund Balances			24,191	(22,394)
Total Liabilities & fund balances	\$ 67,156	\$ 21,787	\$ 29,239	\$ 7,251

076 USDA AG Mediation	077 Domestic Relations Office	081 Law Library	083 Election Services Fund	085 Election Admin Fee Fund
\$	\$	\$	\$	\$
		5,385 30,515		15,153 85,862
48,241	14,365	4,400	94,950	221
680				
<u>\$ 48,921</u>	<u>\$ 14,365</u>	<u>\$ 40,300</u>	<u>\$ 94,950</u>	<u>\$ 101,236</u>
\$	\$	\$	\$	\$
2,056 44,184 610 2,071	1,367 6,017 450 26	711 5,071 195 3,797	94,950	
<u>48,921</u>	<u>7,860</u>	<u>9,774</u>	<u>94,950</u>	
	6,505	30,526		101,236
	<u>6,505</u>	<u>30,526</u>		<u>101,236</u>
<u>\$ 48,921</u>	<u>\$ 14,365</u>	<u>\$ 40,300</u>	<u>\$ 94,950</u>	<u>\$ 101,236</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2008

	086 Election Equipment Fund	088 Hazard Material EMG LEPC	089 Historic Survey Grant	090 Records Preservation Dist. Clerk
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 18,640	\$ 934	\$	\$ 3,230
Investments	105,623			18,306
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	279	19,935	11,347	591
Prepaid items				
Other Current Assets				
Total Assets	\$ 124,542	\$ 20,869	\$ 11,347	\$ 22,127
LIABILITIES AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$	\$	\$ 119	\$
Accounts Payable		19,935	11,097	
Accrued Wages			131	
Accrued Personal Leave				
Deferred Revenue:				
Other		934		
Total Liabilities		20,869	11,347	
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds	124,542			22,127
Total Fund Balances	124,542			22,127
Total Liabilities & fund balances	\$ 124,542	\$ 20,869	\$ 11,347	\$ 22,127

091 Co. Clerk Records Preservation	092 Comm. Court Records Preservation	093 Court House Security	096 Heritage Tourism Fund	098 Judicial Technology Fund
\$ 289,121 1,934,891	\$ 64,934 367,960	\$ 6,797 38,521	\$ 26 148	\$ 16,099 91,232
18,950	4,545	2,420	1	566
<u>\$ 2,242,962</u>	<u>\$ 437,439</u>	<u>\$ 47,738</u>	<u>\$ 175</u>	<u>\$ 107,897</u>
\$ 526 1,732 156 848	\$	\$ 1,772 1,701 552 4,347	\$	\$ 959
<u>3,262</u>		<u>8,372</u>		<u>959</u>
2,239,700 <u>2,239,700</u>	437,439 <u>437,439</u>	39,366 <u>39,366</u>	175 <u>175</u>	106,938 <u>106,938</u>
<u>\$ 2,242,962</u>	<u>\$ 437,439</u>	<u>\$ 47,738</u>	<u>\$ 175</u>	<u>\$ 107,897</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2008

	103 County Clerk Archive	113 Regional Public Defender- Capital	122 Sheriff Contraband Fund	124 Inmate Supply Fund
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 36,363	\$	\$ 94,754	\$ 1,029,848
Investments	206,057			
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	8,153	248,064		
Prepaid items				
Other Current Assets				
Total Assets	\$ 250,573	\$ 248,064	\$ 94,754	\$ 1,029,848
LIABILITIES AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$	\$ 13,480	\$	\$
Accounts Payable		224,971		
Accrued Wages		3,868		
Accrued Personal Leave		5,745		
Deferred Revenue:				
Other				
Total Liabilities		248,064		
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds	250,573		94,754	1,029,848
Total Fund Balances	250,573		94,754	1,029,848
Total Liabilities & fund balances	\$ 250,573	\$ 248,064	\$ 94,754	\$ 1,029,848

126 VINE Grant	128 Homeland Security Fund	146 LECD Grant Emergency Comm.	161 CDA Business Crimes	163 CDA Contraband Fund
\$	\$	\$ 1,084	\$ 118,159	\$ 113,899
30,108	58,996		1,764	
<u>\$ 30,108</u>	<u>\$ 58,996</u>	<u>\$ 1,084</u>	<u>\$ 119,923</u>	<u>\$ 113,899</u>
\$ 30,108	\$ 58,996	\$	\$ 614 777 224 658	\$
<u>30,108</u>	<u>58,996</u>	<u>1,084</u> <u>1,084</u>	<u>2,273</u>	
			117,650	113,899
			<u>117,650</u>	<u>113,899</u>
<u>\$ 30,108</u>	<u>\$ 58,996</u>	<u>\$ 1,084</u>	<u>\$ 119,923</u>	<u>\$ 113,899</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2008

	164 South Plains Auto Task Force	166 JAG Justice Assistance
ASSETS		
Assets:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 13,700	\$ 50,352
<i>Investments</i>		
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>		
<i>Other</i>	69,407	
<i>Prepaid items</i>		
<i>Other Current Assets</i>		
Total Assets	\$ 83,107	\$ 50,352
LIABILITIES AND FUND BALANCES		
Liabilities:		
<i>Payroll Taxes and Related Items</i>	\$ 5,715	\$
<i>Accounts Payable</i>	38,013	698
<i>Accrued Wages</i>	1,357	
<i>Accrued Personal Leave</i>	25,187	
Deferred Revenue:		
<i>Other</i>	12,835	49,654
Total Liabilities	83,107	50,352
Fund Balances		
<i>Unreserved, reported in:</i>		
<i>Special Revenue Funds</i>		
Total Fund Balances		
Total Liabilities & fund balances	\$ 83,107	\$ 50,352

171 VCLG Victim Coordinator	173 Safe Neighborhood- CDA	175 Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$	\$	\$	\$
			3,399,170
			11,653,826
			36,706
5,446	3,240	8,898	1,433,521
			2,802
			780
<u>\$ 5,446</u>	<u>\$ 3,240</u>	<u>\$ 8,898</u>	<u>\$ 16,526,805</u>
\$	\$	\$	\$
368	603	1,232	132,762
4,466	2,530	5,076	1,185,265
159	107	383	39,833
453		2,207	285,728
			373,349
<u>5,446</u>	<u>3,240</u>	<u>8,898</u>	<u>2,016,937</u>
			14,509,868
			14,509,868
<u>\$ 5,446</u>	<u>\$ 3,240</u>	<u>\$ 8,898</u>	<u>\$ 16,526,805</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	020 Consolidated Road & Bridge	031 Precinct No. 1 Park	032 Slaton/Roosevelt Parks	033 Idalou/New Deal Parks
Revenue:				
Taxes	\$	\$ 90,846	\$ 90,847	\$ 90,845
Intergovernmental	52,595			
Fees of Office				
Charges for Services	1,761,797			
Fines and Forfeitures				
Investment Earnings	43,557	33,432	20,133	9,803
Other	433,351	6,405	2,500	5,775
Total revenues	<u>2,291,300</u>	<u>130,683</u>	<u>113,480</u>	<u>106,423</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation		34,697	84,828	36,014
Transportation	2,426,927			
Capital Outlay	779,885	25,777		
Debt Service:				
Total expenditures	<u>3,206,812</u>	<u>60,474</u>	<u>84,828</u>	<u>36,014</u>
Excess (deficiency) of revenues (under) expenditures	(915,512)	70,209	28,652	70,409
Other financing sources (uses):				
Transfers in	1,650,200			
Transfers out				
Total other financing sources (uses)	<u>1,650,200</u>			
Net change in fund balances	734,688	70,209	28,652	70,409
Fund balances/equity, October 1	914,623	742,877	449,253	175,836
Fund balances/equity, September 30	<u>\$ 1,649,311</u>	<u>\$ 813,086</u>	<u>\$ 477,905</u>	<u>\$ 246,245</u>

034 Shallowater Park	041 Permanent Improvement Fund	042 New Road Fund	046 Juvenile Justice Alter. Education Program	050 Star Program
\$ 90,846	\$ 1,260,060	\$	\$ 79,632	\$ 320,209
		425,835		
24,346	73,950	106,695		
2,326	483,732			
<u>117,518</u>	<u>1,817,742</u>	<u>532,530</u>	<u>79,632</u>	<u>320,209</u>
			79,632	429,524
97,579	110,688			
6,394	1,359,899	298,647		18,832
		209,022		
<u>103,973</u>	<u>1,470,587</u>	<u>507,669</u>	<u>79,632</u>	<u>448,356</u>
13,545	347,155	24,861		(128,147)
	1,000,000			128,147
	<u>1,000,000</u>			<u>128,147</u>
13,545	1,347,155	24,861		
555,803	1,124,532	2,572,331		
<u>\$ 569,348</u>	<u>\$ 2,471,687</u>	<u>\$ 2,597,192</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	051 Juvenile Probation Fund	054 Juvenile Prob. Commission Grant	055 Juvenile Detention Fund	057 Juvenile Food Service Fund
Revenue:				
Taxes	\$ 3,406,732	\$	\$	\$
Intergovernmental	50,918	369,368	717,028	146,125
Fees of Office				
Charges for Services	17,661		411,342	
Fines and Forfeitures				
Investment Earnings	105,660			
Other	1,719			
Total revenues	<u>3,582,690</u>	<u>369,368</u>	<u>1,128,370</u>	<u>146,125</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional	1,812,637	582,393	2,821,885	269,341
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Total expenditures	<u>1,812,637</u>	<u>582,393</u>	<u>2,821,885</u>	<u>269,341</u>
Excess (deficiency) of revenues (under) expenditures	1,770,053	(213,025)	(1,693,515)	(123,216)
Other financing sources (uses):				
Transfers in	26,534	213,025	1,693,515	123,216
Transfers out	(2,357,204)			
Total other financing sources (uses)	<u>(2,330,670)</u>	<u>213,025</u>	<u>1,693,515</u>	<u>123,216</u>
Net change in fund balances	(560,617)			
Fund balances/equity, October 1	1,523,270			
Fund balances/equity, September 30	<u>\$ 962,653</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

058 Juvenile Substance Abuse Treatment	060 Community Corrections Assistance	062 Regional ICBP Grant	064 Title IV-E	066 Juvenile Accountability Block Grant
\$	\$	\$	\$	\$
15,720	51,279	57,187	74,021	25,951
			646,665	
			1,137	
			11,724	
<u>15,720</u>	<u>51,279</u>	<u>57,187</u>	<u>733,547</u>	<u>25,951</u>
563,343	51,279	57,187	355,808	28,834
<u>563,343</u>	<u>51,279</u>	<u>57,187</u>	<u>355,808</u>	<u>28,834</u>
(547,623)			377,739	(2,883)
547,623			(377,739)	2,883
<u>547,623</u>			<u>(377,739)</u>	<u>2,883</u>
\$	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	070 On Line Access	072 CJD Drug Court	073 DOJ Drug Court	074 CO- Drug Court Fee
Revenue:				
Taxes	\$	\$	\$	\$
Intergovernmental		109,001	133,713	
Fees of Office	8,130			25,520
Charges for Services				
Fines and Forfeitures				
Investment Earnings	52			725
Other			45,465	
Total revenues	<u>8,182</u>	<u>109,001</u>	<u>179,178</u>	<u>26,245</u>
Expenditures:				
Current:				
General Administration				
Judicial	2,816	109,001	179,178	3,923
Legal				
Public Safety				
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Total expenditures	<u>2,816</u>	<u>109,001</u>	<u>179,178</u>	<u>3,923</u>
Excess (deficiency) of revenues (under) expenditures	5,366			22,322
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances	5,366			22,322
Fund balances/equity, October 1				1,869
Fund balances/equity, September 30	<u>\$ 5,366</u>	<u>\$</u>	<u>\$</u>	<u>\$ 24,191</u>

075 Dispute Resolution Fund	076 USDA AG Mediation	077 Domestic Relations Office	081 Law Library	083 Election Services Fund
\$	\$	\$	\$	\$
319,569	191,455 26,863	135,168	168,063	399,769
	55,189	(4)	1,676	
<u>319,569</u>	<u>273,507</u>	<u>135,164</u>	<u>170,583</u>	<u>399,769</u>
311,265	273,507	132,392	66,987	
				430,982
			107,325	
<u>311,265</u>	<u>273,507</u>	<u>132,392</u>	<u>174,312</u>	<u>430,982</u>
8,304		2,772	(3,729)	(31,213)
				31,213
<u>8,304</u>		<u>2,772</u>	<u>(3,729)</u>	<u>31,213</u>
(30,698)		3,733	34,255	
<u>\$ (22,394)</u>	<u>\$</u>	<u>\$ 6,505</u>	<u>\$ 30,526</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	085 Election Admin Fee Fund	086 Election Equipment Fund	088 Hazard Material EMG LEPC	089 Historic Survey Grant
Revenue:				
Taxes	\$	\$	\$	\$
Intergovernmental			19,934	11,346
Fees of Office				
Charges for Services	60,569	73,658		
Fines and Forfeitures				
Investment Earnings	1,689	2,842		
Other			11,112	12,022
Total revenues	<u>62,258</u>	<u>76,500</u>	<u>31,046</u>	<u>23,368</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety			31,046	
Correctional				
Permanent Improvements				
Elections		33,950		
Culture/Recreation				23,368
Transportation				
Capital Outlay				
Debt Service:				
Total expenditures	<u></u>	<u>33,950</u>	<u>31,046</u>	<u>23,368</u>
Excess (deficiency) of revenues (under) expenditures	62,258	42,550		
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balances	62,258	42,550		
Fund balances/equity, October 1	38,978	81,992		
Fund balances/equity, September 30	<u>\$ 101,236</u>	<u>\$ 124,542</u>	<u>\$</u>	<u>\$</u>

090 Records Preservation Dist. Clerk	091 Co. Clerk Records Preservation	092 Comm. Court Records Preservation	093 Court House Security	096 Heritage Tourism Fund
\$	\$	\$	\$	\$
16,282	266,739	95,646	128,982	
1,458	88,065	16,275	1,980	1,344
<u>17,740</u>	<u>354,804</u>	<u>111,921</u>	<u>130,962</u>	<u>1,344</u>
11,513	137,693	37		10,133
			137,026	
18,000	6,188	8,630		
<u>29,513</u>	<u>143,881</u>	<u>8,667</u>	<u>137,026</u>	<u>10,133</u>
(11,773)	210,923	103,254	(6,064)	(8,789)
(11,773)	210,923	103,254	(6,064)	(8,789)
33,900	2,028,777	334,185	45,430	8,964
<u>\$ 22,127</u>	<u>\$ 2,239,700</u>	<u>\$ 437,439</u>	<u>\$ 39,366</u>	<u>\$ 175</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	098 Judicial Technology Fund	103 County Clerk Archive	113 Regional Public Defender- Capital	122 Sheriff Contraband Fund
Revenue:				
Taxes	\$	\$	\$	\$
Intergovernmental			567,329	
Fees of Office	40,609	248,027		
Charges for Services				84,711
Fines and Forfeitures				2,061
Investment Earnings	3,741	2,546		11,224
Other				
Total revenues	<u>44,350</u>	<u>250,573</u>	<u>567,329</u>	<u>97,996</u>
Expenditures:				
Current:				
General Administration				
Judicial	6,457		555,529	
Legal				
Public Safety				86,941
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay			11,800	18,813
Debt Service:				
Total expenditures	<u>6,457</u>	<u></u>	<u>567,329</u>	<u>105,754</u>
Excess (deficiency) of revenues (under) expenditures	37,893	250,573		(7,758)
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balances	37,893	250,573		(7,758)
Fund balances/equity, October 1	69,045			102,512
Fund balances/equity, September 30	<u>\$ 106,938</u>	<u>\$ 250,573</u>	<u>\$</u>	<u>\$ 94,754</u>

124 Inmate Supply Fund	126 VINE Grant	128 Homeland Security Fund	146 LECD Grant Emergency Comm.	161 CDA Business Crimes
\$	\$	\$	\$	\$
	30,108	132,754	18,375	330,333
17,770				3,698
273,051				50,104
<u>290,821</u>	<u>30,108</u>	<u>132,754</u>	<u>18,375</u>	<u>384,135</u>
93,824	30,108	4,553	20,268	354,728
		128,201		
<u>93,824</u>	<u>30,108</u>	<u>132,754</u>	<u>20,268</u>	<u>354,728</u>
196,997			(1,893)	29,407
			1,893	
			<u>1,893</u>	
196,997				29,407
832,851				88,243
<u>\$ 1,029,848</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 117,650</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	163 CDA Contraband Fund	164 South Plains Auto Task Force	166 JAG Justice Assistance
Revenue:			
Taxes	\$	\$	\$
Intergovernmental		347,333	77,231
Fees of Office			
Charges for Services			
Fines and Forfeitures			
Investment Earnings	5,584		253
Other	274,698	76,323	
Total revenues	<u>280,282</u>	<u>423,656</u>	<u>77,484</u>
Expenditures:			
Current:			
General Administration			
Judicial			
Legal	226,850	513,356	59,312
Public Safety			
Correctional			
Permanent Improvements			
Elections			
Culture/Recreation			
Transportation			
Capital Outlay			18,172
Debt Service:			
Total expenditures	<u>226,850</u>	<u>513,356</u>	<u>77,484</u>
Excess (deficiency) of revenues (under) expenditures	53,432	(89,700)	
Other financing sources (uses):			
Transfers in		89,700	
Transfers out			
Total other financing sources (uses)		<u>89,700</u>	
Net change in fund balances	53,432		
Fund balances/equity, October 1	60,467		
Fund balances/equity, September 30	<u>\$ 113,899</u>	<u>\$</u>	<u>\$</u>

168 ICAC Internet Crimes	171 VCLG Victim Coordinator	173 Safe Neighborhood- CDA	175 Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$	\$	\$	\$	\$
1,471	28,642	24,361	54,824	5,030,176
				3,707,910
				1,641,868
				3,965,359
				84,711
				570,468
				1,757,564
<u>1,471</u>	<u>28,642</u>	<u>24,361</u>	<u>54,824</u>	<u>16,758,056</u>
				147,863
				868,417
1,471	28,642	24,361	84,344	2,077,215
				373,658
				7,081,971
				110,688
				464,932
				276,486
				2,725,574
				2,716,938
<u>1,471</u>	<u>28,642</u>	<u>24,361</u>	<u>84,344</u>	<u>16,843,742</u>
			(29,520)	(85,686)
			29,520	5,537,469
				(2,734,943)
<u></u>	<u></u>	<u></u>	<u>29,520</u>	<u>2,802,526</u>
				2,716,840
				11,793,028
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 14,509,868</u>

LUBBOCK COUNTY, TEXAS
CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-5

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Intergovernmental	\$ 413,000	\$ 413,000	\$ 52,595	\$ (360,405)
Charges for Services	1,695,000	1,695,000	1,761,797	66,797
Investment Earnings	40,000	40,000	43,557	3,557
Other	191,000	191,000	433,351	242,351
Total revenues	2,339,000	2,339,000	2,291,300	(47,700)
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	1,671,871	1,671,871	1,526,454	145,417
Supplies	505,000	675,000	265,578	409,422
Maintenance	700,000	710,000	567,172	142,828
Utilities	60,000	60,000	34,430	25,570
Training/Dues	4,000	4,000	461	3,539
Professional/Contract Services	200,000	26,000	7,055	18,945
Rental/Leases	100,000	100,000	25,777	74,223
Total Transportation	3,240,871	3,246,871	2,426,927	819,944
Capital Outlay	685,000	679,000	779,885	(100,885)
Total expenditures	3,925,871	3,925,871	3,206,812	719,059
Excess (deficiency) of revenues (under) expenditures	(1,586,871)	(1,586,871)	(915,512)	671,359
Other financing sources (uses):				
Transfers in	1,650,200	1,650,200	1,650,200	
Total other financing sources (uses)	1,650,200	1,650,200	1,650,200	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	63,329	63,329	734,688	671,359
Fund balances/equity, October 1	914,623	914,623	914,623	
Fund balances/equity, September 30	\$ 977,952	\$ 977,952	\$ 1,649,311	\$ 671,359

LUBBOCK COUNTY, TEXAS
PRECINCT 1 PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 92,127	\$ 92,127	\$ 90,846	\$ (1,281)
Investment Earnings	19,250	19,250	33,432	14,182
Other	6,000	6,000	6,405	405
Total revenues	117,377	117,377	130,683	13,306
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	29,469	29,469	27,029	2,440
Supplies	13,150	13,150	835	12,315
Maintenance	8,000	8,000	705	7,295
Utilities	8,000	8,000	6,128	1,872
Professional Contract Services	5,000	5,000		5,000
Total Culture/Recreation	63,619	63,619	34,697	28,922
Capital Outlay	40,000	40,000	25,777	14,223
Total expenditures	103,619	103,619	60,474	43,145
Excess (deficiency) of revenues (under) expenditures	13,758	13,758	70,209	56,451
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	13,758	13,758	70,209	56,451
Fund balances/equity, October 1	742,877	742,877	742,877	
Fund balances/equity, September 30	\$ 756,635	\$ 756,635	\$ 813,086	\$ 56,451

LUBBOCK COUNTY, TEXAS
SLATON/ROOSEVELT PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 92,033	\$ 92,033	\$ 90,847	\$ (1,186)
Investment Earnings	13,000	13,000	20,133	7,133
Other	2,650	2,650	2,500	(150)
Total revenues	<u>107,683</u>	<u>107,683</u>	<u>113,480</u>	<u>5,797</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	66,916	66,916	62,150	4,766
Supplies	3,700	4,700	2,965	1,735
Maintenance	26,000	25,000	12,445	12,555
Utilities	10,000	10,000	7,268	2,732
Professional Contract Services	1,200	1,200		1,200
Total Culture/Recreation	<u>107,816</u>	<u>107,816</u>	<u>84,828</u>	<u>22,988</u>
Capital Outlay	15,000	15,000		15,000
Total expenditures	<u>122,816</u>	<u>122,816</u>	<u>84,828</u>	<u>37,988</u>
Excess (deficiency) of revenues (under) expenditures	<u>(15,133)</u>	<u>(15,133)</u>	<u>28,652</u>	<u>43,785</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(15,133)</u>	<u>(15,133)</u>	<u>28,652</u>	<u>43,785</u>
Fund balances/equity, October 1	449,253	449,253	449,253	
Fund balances/equity, September 30	<u>\$ 434,120</u>	<u>\$ 434,120</u>	<u>\$ 477,905</u>	<u>\$ 43,785</u>

LUBBOCK COUNTY, TEXAS

IDALOU/NEW DEAL PARKS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 91,444	\$ 91,444	\$ 90,845	\$ (599)
Investment Earnings	6,000	6,000	9,803	3,803
Other	3,000	3,000	5,775	2,775
Total revenues	100,444	100,444	106,423	5,979
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	35,157	35,157	23,234	11,923
Supplies	13,000	13,000	1,693	11,307
Maintenance	8,000	8,000	2,780	5,220
Utilities	9,000	9,000	8,307	693
Total Culture/Recreation	65,157	65,157	36,014	29,143
Capital Outlay	40,000	40,000		40,000
Total expenditures	105,157	105,157	36,014	69,143
Excess (deficiency) of revenues (under) expenditures	(4,713)	(4,713)	70,409	75,122
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(4,713)	(4,713)	70,409	75,122
Fund balances/equity, October 1	175,836	175,836	175,836	
Fund balances/equity, September 30	\$ 171,123	\$ 171,123	\$ 246,245	\$ 75,122

LUBBOCK COUNTY, TEXAS
SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 92,033	\$ 92,033	\$ 90,846	\$ (1,187)
<i>Investment Earnings</i>	15,000	15,000	24,346	9,346
<i>Other</i>	1,500	1,500	2,326	826
Total revenues	<u>108,533</u>	<u>108,533</u>	<u>117,518</u>	<u>8,985</u>
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries & Benefits</i>	75,500	75,500	72,678	2,822
<i>Supplies</i>	3,000	3,000	2,260	740
<i>Maintenance</i>	16,800	16,800	15,090	1,710
<i>Utilities</i>	8,000	8,000	7,551	449
<i>Professional Contract Services</i>	1,000	1,000		1,000
Total Culture/Recreation	<u>104,300</u>	<u>104,300</u>	<u>97,579</u>	<u>6,721</u>
<i>Capital Outlay</i>	<u>10,400</u>	<u>10,400</u>	<u>6,394</u>	<u>4,006</u>
Total expenditures	<u>114,700</u>	<u>114,700</u>	<u>103,973</u>	<u>10,727</u>
Excess (deficiency) of revenues (under) expenditures	<u>(6,167)</u>	<u>(6,167)</u>	<u>13,545</u>	<u>19,712</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(6,167)	(6,167)	13,545	19,712
Fund balances/equity, October 1	555,803	555,803	555,803	
Fund balances/equity, September 30	<u>\$ 549,636</u>	<u>\$ 549,636</u>	<u>\$ 569,348</u>	<u>\$ 19,712</u>

LUBBOCK COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 1,280,371	\$ 1,280,371	\$ 1,260,060	\$ (20,311)
<i>Investment Earnings</i>	50,000	50,000	73,950	23,950
<i>Other</i>	483,732	483,732	483,732	
Total revenues	1,814,103	1,814,103	1,817,742	3,639
Expenditures:				
<i>Capital Outlay</i>	2,550,000	2,450,000	1,359,899	1,090,101
<i>Permanent Improvements</i>				
<i>Professional/Contract Services</i>	255,000	255,000	62,456	192,544
<i>Rental/Leases</i>		100,000	48,232	51,768
Total expenditures	2,805,000	2,805,000	1,470,587	1,334,413
Excess (deficiency) of revenues (under) expenditures	(990,897)	(990,897)	347,155	1,338,052
Other financing sources (uses):				
<i>Transfers in</i>	1,000,000	1,000,000	1,000,000	
Total other financing sources (uses)	1,000,000	1,000,000	1,000,000	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	9,103	9,103	1,347,155	1,338,052
Fund balances/equity, October 1	1,124,532	1,124,532	1,124,532	
Fund balances/equity, September 30	\$ 1,133,635	\$ 1,133,635	\$ 2,471,687	\$ 1,338,052

LUBBOCK COUNTY, TEXAS
NEW ROAD FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 417,500	\$ 417,500	\$ 425,835	\$ 8,335
Investment Earnings	90,000	90,000	106,695	16,695
Total revenues	<u>507,500</u>	<u>507,500</u>	<u>532,530</u>	<u>25,030</u>
Expenditures:				
Current:				
Transportation				
Supplies	500,000	600,000	298,647	301,353
Professional/Contract Services	100,000			
Total Transportation	<u>600,000</u>	<u>600,000</u>	<u>298,647</u>	<u>301,353</u>
Capital Outlay	<u>225,000</u>	<u>225,000</u>	<u>209,022</u>	<u>15,978</u>
Total expenditures	<u>825,000</u>	<u>825,000</u>	<u>507,669</u>	<u>317,331</u>
Excess (deficiency) of revenues (under) expenditures	<u>(317,500)</u>	<u>(317,500)</u>	<u>24,861</u>	<u>342,361</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(317,500)</u>	<u>(317,500)</u>	<u>24,861</u>	<u>342,361</u>
Fund balances/equity, October 1	2,572,331	2,572,331	2,572,331	
Fund balances/equity, September 30	<u>\$ 2,254,831</u>	<u>\$ 2,254,831</u>	<u>\$ 2,597,192</u>	<u>\$ 342,361</u>

LUBBOCK COUNTY, TEXAS
JUVENILE JUSTICE ALTER. EDUC PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 82,000	\$ 82,000	\$ 79,632	\$ (2,368)
Total revenues	82,000	82,000	79,632	(2,368)
Expenditures:				
Current:				
Correctional				
Professional Contract Services	82,000	82,000	79,632	2,368
Total Correctional	82,000	82,000	79,632	2,368
Total expenditures	82,000	82,000	79,632	2,368
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
STAR PROGRAM- JUVENILE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 364,354	\$ 364,354	\$ 320,209	\$ (44,145)
Total revenues	<u>364,354</u>	<u>364,354</u>	<u>320,209</u>	<u>(44,145)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	465,046	465,046	406,193	58,853
Supplies	11,200	7,700	6,351	1,349
Maintenance	9,500	15,168	13,721	1,447
Training/Dues	4,000	4,000	3,259	741
Total Correctional	<u>489,746</u>	<u>491,914</u>	<u>429,524</u>	<u>62,390</u>
Capital Outlay	<u>21,000</u>	<u>18,832</u>	<u>18,832</u>	
Total expenditures	<u>510,746</u>	<u>510,746</u>	<u>448,356</u>	<u>62,390</u>
Excess (deficiency) of revenues (under) expenditures	<u>(146,392)</u>	<u>(146,392)</u>	<u>(128,147)</u>	<u>18,245</u>
Transfers in	<u>146,392</u>	<u>146,392</u>	<u>128,147</u>	<u>(18,245)</u>
Total other financing sources (uses)	<u>146,392</u>	<u>146,392</u>	<u>128,147</u>	<u>18,245</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
JUVENILE PROBATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 3,493,852	\$ 3,493,852	\$ 3,406,732	\$ (87,120)
Intergovernmental	54,150	51,482	50,918	(564)
Charges for Services	13,000	13,000	17,661	4,661
Investment Earnings	50,000	50,000	105,660	55,660
Other	3,800	3,800	1,719	(2,081)
Total revenues	<u>3,614,802</u>	<u>3,612,134</u>	<u>3,582,690</u>	<u>(29,444)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,380,745	1,380,745	1,247,959	132,786
Supplies	55,550	62,050	55,526	6,524
Maintenance	44,500	52,500	44,083	8,417
Utilities	188,000	188,000	174,962	13,038
Training/Dues	95,500	95,500	85,305	10,195
Professional Contract Services	240,000	225,500	172,425	53,075
Rental/Leases	41,200	41,200	32,273	8,927
Insurance/Bonds	1,000	1,000	104	896
Total Correctional	<u>2,046,495</u>	<u>2,046,495</u>	<u>1,812,637</u>	<u>233,858</u>
Total expenditures	<u>2,046,495</u>	<u>2,046,495</u>	<u>1,812,637</u>	<u>233,858</u>
Excess (deficiency) of revenues (under) expenditures	<u>1,568,307</u>	<u>1,565,639</u>	<u>1,770,053</u>	<u>204,414</u>
Other financing sources (uses):				
Transfers in	26,534	26,534	26,534	
Transfers out	(2,886,326)	(2,886,326)	(2,357,204)	529,122
Total other financing sources (uses)	<u>(2,859,792)</u>	<u>(2,859,792)</u>	<u>(2,330,670)</u>	<u>(529,122)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,291,485)</u>	<u>(1,294,153)</u>	<u>(560,617)</u>	<u>733,536</u>
Fund balances/equity, October 1	1,523,270	1,523,270	1,523,270	
Fund balances/equity, September 30	<u>\$ 231,785</u>	<u>\$ 229,117</u>	<u>\$ 962,653</u>	<u>\$ 733,536</u>

LUBBOCK COUNTY, TEXAS
JUVENILE PROBATION COMMISSION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 285,473	\$ 646,844	\$ 369,368	\$ (277,476)
Total revenues	<u>285,473</u>	<u>646,844</u>	<u>369,368</u>	<u>(277,476)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	574,893	598,538	491,492	107,046
Utilities		361,371	90,901	270,470
Total Correctional	<u>574,893</u>	<u>959,909</u>	<u>582,393</u>	<u>377,516</u>
Total expenditures	<u>574,893</u>	<u>959,909</u>	<u>582,393</u>	<u>377,516</u>
Excess (deficiency) of revenues (under) expenditures	<u>(289,420)</u>	<u>(313,065)</u>	<u>(213,025)</u>	<u>100,040</u>
Transfers in	<u>289,420</u>	<u>313,065</u>	<u>213,025</u>	<u>(100,040)</u>
Total other financing sources (uses)	<u>289,420</u>	<u>313,065</u>	<u>213,025</u>	<u>100,040</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
JUVENILE DETENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 704,075	\$ 678,814	\$ 717,028	\$ 38,214
Charges for Services	310,000	340,000	411,342	71,342
Total revenues	1,014,075	1,018,814	1,128,370	109,556
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	2,543,248	2,677,884	2,431,939	245,945
Supplies	58,072	78,572	69,827	8,745
Maintenance	4,000	3,500	2,567	933
Training/Dues	15,000	15,000	11,380	3,620
Professional Contract Services	343,600	343,600	226,822	116,778
Insurance/Bonds	97,850	75,000	79,350	(4,350)
Total Correctional	3,061,770	3,193,556	2,821,885	371,671
Capital Outlay	20,000			
Total expenditures	3,081,770	3,193,556	2,821,885	371,671
Excess (deficiency) of revenues (under) expenditures	(2,067,695)	(2,174,742)	(1,693,515)	481,227
Transfers in	2,067,695	2,174,742	1,693,515	(481,227)
Total other financing sources (uses)	2,067,695	2,174,742	1,693,515	481,227
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
JUVENILE FOOD SERVICE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 110,000	\$ 127,500	\$ 146,125	\$ 18,625
Total revenues	110,000	127,500	146,125	18,625
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries & Benefits</i>	110,180	117,998	103,193	14,805
<i>Supplies</i>	145,500	145,500	156,406	(10,906)
<i>Maintenance</i>	500	250	183	67
<i>Training/Dues</i>	500	250		250
<i>Professional Contract Services</i>	5,500	5,500	7,567	(2,067)
<i>Rental/Leases</i>	2,100	2,100	1,992	108
Total Correctional	264,280	271,598	269,341	2,257
Total expenditures	264,280	271,598	269,341	2,257
Excess (deficiency) of revenues (under) expenditures	(154,280)	(144,098)	(123,216)	20,882
Transfers in	154,280	144,098	123,216	(20,882)
Total other financing sources (uses)	154,280	144,098	123,216	20,882
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
JUVENILE SUBSTANCE ABUSE TREATMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-18

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 17,100	\$ 17,100	\$ 15,720	\$ (1,380)
Total revenues	<u>17,100</u>	<u>17,100</u>	<u>15,720</u>	<u>(1,380)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	494,856	494,856	468,018	26,838
Supplies	22,850	25,640	22,766	2,874
Maintenance	2,500	1,500	144	1,356
Training/Dues	2,000	210	205	5
Professional Contract Services	90,000	90,000	72,210	17,790
Total Correctional	<u>612,206</u>	<u>612,206</u>	<u>563,343</u>	<u>48,863</u>
Total expenditures	<u>612,206</u>	<u>612,206</u>	<u>563,343</u>	<u>48,863</u>
Excess (deficiency) of revenues (under) expenditures	<u>(595,106)</u>	<u>(595,106)</u>	<u>(547,623)</u>	<u>47,483</u>
Other financing sources (uses):				
Transfers in	595,106	595,106	547,623	(47,483)
Total other financing sources (uses)	<u>595,106</u>	<u>595,106</u>	<u>547,623</u>	<u>47,483</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	40,000	40,000		(40,000)
Fund balances/equity, September 30	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$</u>	<u>\$ (40,000)</u>

LUBBOCK COUNTY, TEXAS

COMM. CORR. ASST. PROGRAM

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 53,279	\$ 55,690	\$ 51,279	\$ (4,411)
Total revenues	53,279	55,690	51,279	(4,411)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	53,279	55,690	51,279	4,411
Total Correctional	53,279	55,690	51,279	4,411
Total expenditures	53,279	55,690	51,279	4,411
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
REGIONAL ICBP GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 95,278	\$ 57,187	\$ (38,091)
Total revenues		95,278	57,187	(38,091)
Expenditures:				
Current:				
Correctional				
Utilities		2,880	1,320	1,560
Training/Dues		5,055	6,372	(1,317)
Professional Contract Services		87,343	49,495	37,848
Total Correctional		95,278	57,187	38,091
Total expenditures		95,278	57,187	38,091
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

TITLE IV-E

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 100,000	\$ 102,850	\$ 74,021	\$ (28,829)
Charges for Services	502,600	539,275	646,665	107,390
Investment Earnings	7,000	7,000	1,137	(5,863)
Other			11,724	11,724
Total revenues	609,600	649,125	733,547	84,422
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	6,575	67,703	41,009	26,694
Utilities	330,000	330,000	256,189	73,811
Professional Contract Services	135,000	135,000	58,610	76,390
Total Correctional	471,575	532,703	355,808	176,895
Total expenditures	471,575	532,703	355,808	176,895
Excess (deficiency) of revenues (under) expenditures	138,025	116,422	377,739	261,317
Other financing sources (uses):				
Transfers out	(395,984)	(378,171)	(377,739)	432
Total other financing sources (uses)	(395,984)	(116,422)	(377,739)	261,317
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(257,959)			
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ (257,959)	\$	\$	\$

LUBBOCK COUNTY, TEXAS

JABG JUVENILE ACCOUNTABILITY BLOCK GRANT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 25,951	\$ 25,951	\$ 25,951	\$
Total revenues	25,951	25,951	25,951	
Expenditures:				
Current:				
Correctional				
Professional Contract Services	28,834	28,834	28,834	
Total Correctional	28,834	28,834	28,834	
Total expenditures	28,834	28,834	28,834	
Excess (deficiency) of revenues (under) expenditures	(2,883)	(2,883)	(2,883)	
Transfers in	2,883	2,883	2,883	
Total other financing sources (uses)	2,883	2,883	2,883	
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

ON LINE ACCESS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$	\$ 4,000	\$ 8,130	\$ 4,130
<i>Investment Earnings</i>			52	52
Total revenues		4,000	8,182	4,182
Expenditures:				
Current:				
<i>Judicial</i>				
<i>District Court</i>		4,000	2,816	1,184
Total Judicial		4,000	2,816	1,184
Total expenditures		4,000	2,816	1,184
Excess (deficiency) of revenues (under) expenditures			5,366	5,366
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			5,366	5,366
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 5,366	\$ 5,366

LUBBOCK COUNTY, TEXAS

CJD- DRUG COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 143,400	\$ 205,766	\$ 109,001	\$ (96,765)
Total revenues	143,400	205,766	109,001	(96,765)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	28,400	92,766	24,491	68,275
Supplies	38,000	46,000	36,230	9,770
Training/Dues	17,000	17,000	24,296	(7,296)
Professional/Contract Services	60,000	50,000	23,984	26,016
Total Judicial	143,400	205,766	109,001	96,765
Total expenditures	143,400	205,766	109,001	96,765
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

DOJ- DRUG COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 383,606	\$ 356,854	\$ 133,713	\$ (223,141)
Other	103,716	93,871	45,465	(48,406)
Total revenues	487,322	450,725	179,178	(271,547)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	314,082	293,504	96,952	196,552
Supplies	31,711	28,733	10,364	18,369
Training/Dues	10,744	7,549	7,849	(300)
Professional/Contract Services	27,068	27,068	18,548	8,520
Other	103,716	93,871	45,465	48,406
Total Judicial	487,321	450,725	179,178	271,547
Total expenditures	487,321	450,725	179,178	271,547
Excess (deficiency) of revenues (under) expenditures	1			
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1			
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ 1	\$	\$	\$

LUBBOCK COUNTY, TEXAS

CO- DRUG COURT FEE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Fees of Office	\$ 25,000	\$ 25,000	\$ 25,520	\$ 520
Investment Earnings			725	725
Total revenues	25,000	25,000	26,245	1,245
Expenditures:				
Current:				
Judicial				
Supplies	25,000	24,300	3,923	20,377
Utilities		700		700
Total Judicial	25,000	25,000	3,923	21,077
Total expenditures	25,000	25,000	3,923	21,077
Excess (deficiency) of revenues (under) expenditures			22,322	22,322
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			22,322	22,322
Fund balances/equity, October 1	1,869	1,869	1,869	
Fund balances/equity, September 30	\$ 1,869	\$ 1,869	\$ 24,191	\$ 22,322

LUBBOCK COUNTY, TEXAS

DISPUTE RESOLUTION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 381,464	\$ 381,464	\$ 319,569	\$ (61,895)
Total revenues	381,464	381,464	319,569	(61,895)
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	219,759	219,759	189,308	30,451
<i>Supplies</i>	36,490	34,275	22,348	11,927
<i>Utilities</i>	1,052	1,267	1,059	208
<i>Training/Dues</i>	14,045	22,150	20,510	1,640
<i>Professional Contract Services</i>	106,896	100,791	75,445	25,346
<i>Insurance/Bonds</i>	3,000	3,000	2,595	405
Total Legal	381,242	381,242	311,265	69,977
Total expenditures	381,242	381,242	311,265	69,977
Excess (deficiency) of revenues (under) expenditures	222	222	8,304	8,082
Other financing sources (uses):				
<i>Transfers out</i>	(222)	(222)		222
Total other financing sources (uses)	(222)	(222)		(222)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			8,304	8,304
Fund balances/equity, October 1	(30,698)	(30,698)	(30,698)	
Fund balances/equity, September 30	\$ (30,698)	\$ (30,698)	\$ (22,394)	\$ 8,304

LUBBOCK COUNTY, TEXAS

USDA-AG-MEDIATION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-28

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 308,350	\$ 479,791	\$ 191,455	\$ (288,336)
Fees of Office	58,850	58,850	26,863	(31,987)
Other	73,064	73,064	55,189	(17,875)
Total revenues	440,264	611,705	273,507	(338,198)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	220,313	370,445	133,215	237,230
Supplies	24,616	45,076	24,999	20,077
Utilities	846	1,100	1,073	27
Training/Dues	69,902	69,902	32,940	36,962
Professional Contract Services	50,845	51,440	25,261	26,179
Insurance/Bonds	900	900	830	70
Other	73,064	73,064	55,189	17,875
Total Legal	440,486	611,927	273,507	338,420
Total expenditures	440,486	611,927	273,507	338,420
Excess (deficiency) of revenues (under) expenditures	(222)	(222)		222
Transfers in	222	222		(222)
Total other financing sources (uses)	222	222		222
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

DOMESTIC RELATIONS OFFICE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 192,397	\$ 214,397	\$ 135,168	\$ (79,229)
<i>Investment Earnings</i>			(4)	(4)
Total revenues	<u>192,397</u>	<u>214,397</u>	<u>135,164</u>	<u>(79,233)</u>
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	153,592	145,592	77,768	67,824
<i>Supplies</i>	9,770	9,770	3,824	5,946
<i>Utilities</i>	477	477		477
<i>Training/Dues</i>	2,500	2,500	1,865	635
<i>Professional Contract Services</i>	25,738	55,138	48,035	7,103
<i>Insurance/Bonds</i>	320	920	900	20
Total Legal	<u>192,397</u>	<u>214,397</u>	<u>132,392</u>	<u>82,005</u>
Total expenditures	<u>192,397</u>	<u>214,397</u>	<u>132,392</u>	<u>82,005</u>
Excess (deficiency) of revenues (under) expenditures			<u>2,772</u>	<u>2,772</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			<u>2,772</u>	<u>2,772</u>
Fund balances/equity, October 1	3,733	3,733	3,733	
Fund balances/equity, September 30	<u>\$ 3,733</u>	<u>\$ 3,733</u>	<u>\$ 6,505</u>	<u>\$ 2,772</u>

LUBBOCK COUNTY, TEXAS
TRUANCY MEDIATION PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-30

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 25,701	\$	\$ (25,701)
Other		2,858		(2,858)
Total revenues		28,559		(28,559)
Expenditures:				
Current:				
Legal				
Salaries & Benefits		12,500		12,500
Supplies		706		706
Training/Dues		2,853		2,853
Professional Contract Services		12,500		12,500
Total Legal		28,559		28,559
Total expenditures		28,559		28,559
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-31

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 171,000	\$ 171,000	\$ 168,063	\$ (2,937)
Investment Earnings	600	600	1,676	1,076
Other	400	400	844	444
Total revenues	172,000	172,000	170,583	(1,417)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	50,077	50,077	48,979	1,098
Supplies	3,900	4,605	3,724	881
Maintenance	100	100	85	15
Utilities	1,200	1,400	1,328	72
Training/Dues	200	200		200
Professional Contract Services	6,028	12,881	12,871	10
Total Legal	61,505	69,263	66,987	2,276
Capital Outlay	109,726	115,698	107,325	8,373
Total expenditures	171,231	184,961	174,312	10,649
Excess (deficiency) of revenues (under) expenditures	769	(12,961)	(3,729)	9,232
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	769	(12,961)	(3,729)	9,232
Fund balances/equity, October 1	34,255	34,255	34,255	
Fund balances/equity, September 30	\$ 35,024	\$ 21,294	\$ 30,526	\$ 9,232

LUBBOCK COUNTY, TEXAS
ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-32

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 511,000	\$ 511,000	\$ 399,769	\$ (111,231)
Total revenues	511,000	511,000	399,769	(111,231)
Expenditures:				
Current:				
Elections				
Salaries & Benefits	92,615	92,615	47,903	44,712
Supplies		40,000	38,457	1,543
Maintenance			(15)	15
Utilities	3,000	3,000		3,000
Training/Dues	5,000	5,000	4,065	935
Professional/Contract Services	400,000	360,000	336,078	23,922
Rental/Leases	10,000	10,000	4,494	5,506
Total Elections	510,615	510,615	430,982	79,633
Total expenditures	510,615	510,615	430,982	79,633
Excess (deficiency) of revenues (under) expenditures	385	385	(31,213)	(31,598)
Other financing sources (uses):				
Transfers in			31,213	31,213
Total other financing sources (uses)			31,213	(31,213)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	385	385		(385)
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ 385	\$ 385	\$	\$ (385)

LUBBOCK COUNTY, TEXAS

ELECTION ADMIN. FEE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-33

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 10,000	\$ 10,000	\$ 60,569	\$ 50,569
Investment Earnings	300	300	1,689	1,389
Total revenues	10,300	10,300	62,258	51,958
Expenditures:				
Current:				
Elections				
Supplies	29,167	29,167		29,167
Total Elections	29,167	29,167		29,167
Total expenditures	29,167	29,167		29,167
Excess (deficiency) of revenues (under) expenditures	(18,867)	(18,867)	62,258	81,125
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(18,867)	(18,867)	62,258	81,125
Fund balances/equity, October 1	38,978	38,978	38,978	
Fund balances/equity, September 30	\$ 20,111	\$ 20,111	\$ 101,236	\$ 81,125

LUBBOCK COUNTY, TEXAS
ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 30,000	\$ 30,000	\$ 73,658	\$ 43,658
Investment Earnings	800	800	2,842	2,042
Total revenues	30,800	30,800	76,500	45,700
Expenditures:				
Current:				
Elections				
Supplies	62,844	62,844	33,950	28,894
Total Elections	62,844	62,844	33,950	28,894
Total expenditures	62,844	62,844	33,950	28,894
Excess (deficiency) of revenues (under) expenditures	(32,044)	(32,044)	42,550	74,594
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(32,044)	(32,044)	42,550	74,594
Fund balances/equity, October 1	81,992	81,992	81,992	
Fund balances/equity, September 30	\$ 49,948	\$ 49,948	\$ 124,542	\$ 74,594

LUBBOCK COUNTY, TEXAS

HAZARD MATERIAL EMG-LEPC

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 20,000	\$ 19,934	\$ (66)
Other		5,000	11,112	6,112
Total revenues		25,000	31,046	6,046
Expenditures:				
Current:				
Public Safety				
Supplies		20,000	19,934	66
Other		5,000	11,112	(6,112)
Total Public Safety		25,000	31,046	(6,046)
Total expenditures		25,000	31,046	(6,046)
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
HISTORIC SURVEY GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 13,924	\$ 11,346	\$ (2,578)
Other		13,924	12,022	(1,902)
Total revenues		27,848	23,368	(4,480)
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits		20,269	17,969	2,300
Supplies		1,276	1,563	(287)
Training/Dues		2,703	1,771	932
Rental/Leases		3,600	2,065	1,535
Total Culture/Recreation		27,848	23,368	4,480
Total expenditures		27,848	23,368	4,480
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
RECORDS PRESERVATION DIST CLK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 16,000	\$ 16,000	\$ 16,282	\$ 282
<i>Investment Earnings</i>	900	900	1,458	558
Total revenues	16,900	16,900	17,740	840
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	15,999	15,999	11,513	4,486
Total Judicial	15,999	15,999	11,513	4,486
<i>Capital Outlay</i>	18,000	18,000	18,000	
Total expenditures	33,999	33,999	29,513	4,486
Excess (deficiency) of revenues (under) expenditures	(17,099)	(17,099)	(11,773)	5,326
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(17,099)	(17,099)	(11,773)	5,326
Fund balances/equity, October 1	33,900	33,900	33,900	
Fund balances/equity, September 30	\$ 16,801	\$ 16,801	\$ 22,127	\$ 5,326

LUBBOCK COUNTY, TEXAS
CO. CLERK RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 275,000	\$ 275,000	\$ 266,739	\$ (8,261)
<i>Investment Earnings</i>	75,000	75,000	88,065	13,065
Total revenues	<u>350,000</u>	<u>350,000</u>	<u>354,804</u>	<u>4,804</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	63,282	63,282	38,875	24,407
<i>Supplies</i>	15,395	17,035	8,033	9,002
<i>Maintenance</i>	4,233	4,233	3,371	862
<i>Utilities</i>	10,900	2,572		2,572
<i>Professional/Contract Services</i>	223,401	229,831	87,414	142,417
Total General Administration	<u>317,211</u>	<u>316,953</u>	<u>137,693</u>	<u>179,260</u>
<i>Capital Outlay</i>	5,930	6,188	6,188	
Total expenditures	<u>323,141</u>	<u>323,141</u>	<u>143,881</u>	<u>179,260</u>
Excess (deficiency) of revenues (under) expenditures	<u>26,859</u>	<u>26,859</u>	<u>210,923</u>	<u>184,064</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	26,859	26,859	210,923	184,064
Fund balances/equity, October 1	2,028,777	2,028,777	2,028,777	
Fund balances/equity, September 30	<u>\$ 2,055,636</u>	<u>\$ 2,055,636</u>	<u>\$ 2,239,700</u>	<u>\$ 184,064</u>

LUBBOCK COUNTY, TEXAS
COMM. COURT RECORDS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 80,000	\$ 80,000	\$ 95,646	\$ 15,646
<i>Investment Earnings</i>	12,000	12,000	16,275	4,275
Total revenues	92,000	92,000	111,921	19,921
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	10,000	10,000	37	9,963
<i>Total General Administration</i>	10,000	10,000	37	9,963
<i>Capital Outlay</i>	82,000	82,000	8,630	73,370
Total expenditures	92,000	92,000	8,667	83,333
Excess (deficiency) of revenues (under) expenditures			103,254	103,254
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			103,254	103,254
Fund balances/equity, October 1	334,185	334,185	334,185	
Fund balances/equity, September 30	\$ 334,185	\$ 334,185	\$ 437,439	\$ 103,254

LUBBOCK COUNTY, TEXAS
COURT HOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-40

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Fees of Office	\$ 140,000	\$ 140,000	\$ 128,982	\$ (11,018)
Investment Earnings	1,200	1,200	1,980	780
Total revenues	141,200	141,200	130,962	(10,238)
Expenditures:				
Current:				
Public Safety				
Salaries & Benefits	160,905	160,905	134,446	26,459
Supplies	5,900	5,900	410	5,490
Training/Dues	5,000	5,000	2,170	2,830
Total Public Safety	171,805	171,805	137,026	34,779
Total expenditures	171,805	171,805	137,026	34,779
Excess (deficiency) of revenues (under) expenditures	(30,605)	(30,605)	(6,064)	24,541
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(30,605)	(30,605)	(6,064)	24,541
Fund balances/equity, October 1			45,430	45,430
Fund balances/equity, September 30	\$ (30,605)	\$ (30,605)	\$ 39,366	\$ 69,971

LUBBOCK COUNTY, TEXAS
HERITAGE TOURISM FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-41

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 8,100	\$ 8,300	\$ 1,344	\$ (6,956)
Total revenues	8,100	8,300	1,344	(6,956)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>		10,225	10,133	92
<i>Total General Administration</i>		10,225	10,133	92
Total expenditures		10,225	10,133	92
Excess (deficiency) of revenues (under) expenditures	8,100	(1,925)	(8,789)	(6,864)
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	8,100	(1,925)	(8,789)	(6,864)
Fund balances/equity, October 1	8,964	8,964	8,964	
Fund balances/equity, September 30	\$ 17,064	\$ 7,039	\$ 175	\$ (6,864)

LUBBOCK COUNTY, TEXAS
JUDICIAL TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 42,500	\$ 42,500	\$ 40,609	\$ (1,891)
<i>Investment Earnings</i>			3,741	3,741
Total revenues	42,500	42,500	44,350	1,850
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	42,500	41,655	8,252	35,403
<i>Training/Dues</i>		845	205	640
Total Judicial	42,500	42,500	6,457	36,043
Total expenditures	42,500	42,500	6,457	36,043
Excess (deficiency) of revenues (under) expenditures			37,893	37,893
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			37,893	37,893
Fund balances/equity, October 1	69,045	69,045	69,045	
Fund balances/equity, September 30	\$ 69,045	\$ 69,045	\$ 106,938	\$ 37,893

LUBBOCK COUNTY, TEXAS
COUNTY CLERK ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$	\$ 215,000	\$ 248,027	\$ 33,027
<i>Investment Earnings</i>			2,546	2,546
Total revenues		215,000	250,573	35,573
Expenditures:				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures		215,000	250,573	35,573
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		215,000	250,573	35,573
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ 215,000	\$ 250,573	\$ 35,573

LUBBOCK COUNTY, TEXAS
REGIONAL PUBLIC DEFENDER- CAPITAL
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-44

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 1,074,816	\$ 1,074,816	\$ 567,329	\$ (507,487)
Total revenues	1,074,816	1,074,816	567,329	(507,487)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	548,685	517,000	465,796	51,204
Supplies	54,000	70,135	54,745	15,390
Training/Dues	46,000	46,000	32,209	13,791
Professional/Contract Services	2,000	5,750	2,779	2,971
Other	489,131	489,131		489,131
Total Judicial	1,139,816	1,128,016	555,529	572,487
Capital Outlay		11,800	11,800	
Total expenditures	1,139,816	1,139,816	567,329	572,487
Excess (deficiency) of revenues (under) expenditures	(65,000)	(65,000)		65,000
Transfers in	65,000	65,000		(65,000)
Total other financing sources (uses)	65,000	65,000		65,000
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
SHERIFF CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 151,000	\$ 151,000	\$ 84,711	\$ (66,289)
<i>Investment Earnings</i>	500	1,700	2,061	361
<i>Other</i>		14,000	11,224	(2,776)
Total revenues	151,500	166,700	97,996	(68,704)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	25,000	26,163	32,854	(6,691)
<i>Utilities</i>	3,000			
<i>Training/Dues</i>	5,000	5,300	5,492	(192)
<i>Other</i>	44,000	45,400	48,595	(3,195)
Total Public Safety	77,000	76,863	86,941	(10,078)
<i>Capital Outlay</i>	15,000	30,337	18,813	11,524
Total expenditures	92,000	107,200	105,754	1,446
Excess (deficiency) of revenues (under) expenditures	59,500	59,500	(7,758)	(67,258)
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	59,500	59,500	(7,758)	(67,258)
Fund balances/equity, October 1	102,512	102,512	102,512	
Fund balances/equity, September 30	\$ 162,012	\$ 162,012	\$ 94,754	\$ (67,258)

LUBBOCK COUNTY, TEXAS
INMATE SUPPLY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 3,000	\$ 3,000	\$ 17,770	\$ 14,770
<i>Other</i>	125,000	125,000	273,051	148,051
Total revenues	128,000	128,000	290,821	162,821
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	47,000	54,750	43,863	11,087
<i>Professional Contract Services</i>	40,000	53,100	50,161	2,939
Total Public Safety	87,000	107,850	93,824	14,026
Total expenditures	87,000	107,850	93,824	14,026
Excess (deficiency) of revenues (under) expenditures	41,000	20,150	196,997	176,847
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	41,000	20,150	196,997	176,847
Fund balances/equity, October 1	832,851	832,851	832,851	
Fund balances/equity, September 30	\$ 873,851	\$ 853,001	\$ 1,029,848	\$ 176,847

LUBBOCK COUNTY, TEXAS

VINE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-47

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 30,108	\$ 30,108	\$ 30,108	\$
Total revenues	30,108	30,108	30,108	
Expenditures:				
Current:				
Correctional				
Supplies	30,108	30,108	30,108	
Total Correctional	30,108	30,108	30,108	
Total expenditures	30,108	30,108	30,108	
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
HOMELAND SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-48

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 132,953	\$ 132,754	\$ (199)
Total revenues		132,953	132,754	(199)
Expenditures:				
Current:				
Public Safety				
Supplies		4,961	4,553	408
Total Public Safety		4,961	4,553	408
Capital Outlay		127,992	128,201	(209)
Total expenditures		132,953	132,754	199
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

LECD GRANT- EMERGENCY COMM.

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-49

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 22,490	\$ 22,490	\$ 18,375	\$ (4,115)
Total revenues	22,490	22,490	18,375	(4,115)
Expenditures:				
Current:				
Public Safety				
Supplies	22,000	24,690	20,268	4,422
Total Public Safety	22,000	24,690	20,268	4,422
Total expenditures	22,000	24,690	20,268	4,422
Excess (deficiency) of revenues (under) expenditures	490	(2,200)	(1,893)	307
Other financing sources (uses):				
Transfers in	2,200	2,200	1,893	(307)
Total other financing sources (uses)	2,200	2,200	1,893	307
Excess of revenues and other financing sources over (under) expenditures and other financing uses	2,690			
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ 2,690	\$	\$	\$

LUBBOCK COUNTY, TEXAS
CDA BUSINESS CRIMES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-50

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 380,000	\$ 380,000	\$ 330,333	\$ (49,667)
<i>Investment Earnings</i>	2,000	2,000	3,698	1,698
<i>Other</i>	41,400	41,400	50,104	8,704
Total revenues	423,400	423,400	384,135	(39,265)
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	320,399	320,399	228,741	91,658
<i>Supplies</i>	15,000	23,000	23,836	(836)
<i>Maintenance</i>	10,000	10,000	8,537	1,463
<i>Training/Dues</i>	77,000	66,500	69,395	(2,895)
<i>Professional Contract Services</i>	22,000	24,500	24,219	281
Total Legal	444,399	444,399	354,728	89,671
Total expenditures	444,399	444,399	354,728	89,671
Excess (deficiency) of revenues (under) expenditures	(20,999)	(20,999)	29,407	50,406
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(20,999)	(20,999)	29,407	50,406
Fund balances/equity, October 1	88,243	88,243	88,243	
Fund balances/equity, September 30	\$ 67,244	\$ 67,244	\$ 117,650	\$ 50,406

LUBBOCK COUNTY, TEXAS

CDA CONTRABAND FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-51

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 70,000	\$	\$	\$
<i>Investment Earnings</i>	3,000	3,000	5,584	2,584
<i>Other</i>	5,000	233,000	274,698	41,698
Total revenues	78,000	236,000	280,282	44,282
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	17,628			
<i>Supplies</i>	18,000			
<i>Training/Dues</i>	2,000			
<i>Other</i>	37,000	234,628	226,850	7,778
Total Legal	74,628	234,628	226,850	7,778
Capital Outlay	2,000			
Total expenditures	76,628	234,628	226,850	7,778
Excess (deficiency) of revenues (under) expenditures	1,372	1,372	53,432	52,060
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1,372	1,372	53,432	52,060
Fund balances/equity, October 1	60,467	60,467	60,467	
Fund balances/equity, September 30	\$ 61,839	\$ 61,839	\$ 113,899	\$ 52,060

LUBBOCK COUNTY, TEXAS
SPATF GRANT- CDA
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-52

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 354,947	\$ 354,947	\$ 347,333	\$ (7,614)
Other	79,876	77,500	76,323	(1,177)
Total revenues	434,823	432,447	423,656	(8,791)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	363,824	362,409	353,207	9,202
Supplies	74,981	74,800	79,035	(4,235)
Training/Dues	8,900	7,000	8,071	(1,071)
Professional Contract Services	76,596	77,500	73,043	4,457
Total Legal	524,301	521,709	513,356	8,353
Total expenditures	524,301	521,709	513,356	8,353
Excess (deficiency) of revenues (under) expenditures	(89,478)	(89,262)	(89,700)	(438)
Transfers in	89,478	89,262	89,700	438
Total other financing sources (uses)	89,478	89,262	89,700	(438)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
JAG-JUSTICE ASSISTANCE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-53

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 227,579	\$ 167,938	\$ 77,231	\$ (90,707)
Investment Earnings	10,079	10,861	253	(10,608)
Total revenues	237,658	178,799	77,484	(101,315)
Expenditures:				
Current:				
Legal				
Other	150,242	97,473	59,312	38,161
Total Legal	150,242	97,473	59,312	38,161
Capital Outlay	87,415	81,326	18,172	63,154
Total expenditures	237,657	178,799	77,484	101,315
Excess (deficiency) of revenues (under) expenditures	1			
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1			
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ 1	\$	\$	\$

LUBBOCK COUNTY, TEXAS
ICAC- INTERNET CRIMES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-54

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 19,309	\$ 4,500	\$ 1,471	\$ (3,029)
Total revenues	19,309	4,500	1,471	(3,029)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	19,308	3,000		3,000
Training/Dues		1,500	1,471	29
Total Legal	19,308	4,500	1,471	3,029
Total expenditures	19,308	4,500	1,471	3,029
Excess (deficiency) of revenues (under) expenditures	1			
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1			
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ 1	\$	\$	\$

LUBBOCK COUNTY, TEXAS

VCLG- VICTIM COORDINATOR

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-55

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 34,292	\$ 31,376	\$ 28,642	\$ (2,734)
Total revenues	<u>34,292</u>	<u>31,376</u>	<u>28,642</u>	<u>(2,734)</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	32,398	30,826	27,667	3,159
Supplies	1,894	550	975	(425)
Total Legal	<u>34,292</u>	<u>31,376</u>	<u>28,642</u>	<u>2,734</u>
Total expenditures	<u>34,292</u>	<u>31,376</u>	<u>28,642</u>	<u>2,734</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
SAFE NEIGHBORHOOD- CDA
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-56

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 19,634	\$ 27,048	\$ 24,361	\$ (2,687)
Total revenues	19,634	27,048	24,361	(2,687)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	19,633	27,048	24,361	2,687
Total Legal	19,633	27,048	24,361	2,687
Total expenditures	19,633	27,048	24,361	2,687
Excess (deficiency) of revenues (under) expenditures	1			
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1			
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ 1	\$	\$	\$

LUBBOCK COUNTY, TEXAS
CDA- VIOLENCE AGAINST WOMEN
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-57

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 70,199	\$ 75,155	\$ 54,824	\$ (20,331)
Total revenues	70,199	75,155	54,824	(20,331)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	102,936	108,624	84,344	24,280
Supplies		2,000		2,000
Training/Dues	5,062	5,000		5,000
Total Legal	107,998	115,624	84,344	31,280
Total expenditures	107,998	115,624	84,344	31,280
Excess (deficiency) of revenues (under) expenditures	(37,799)	(40,469)	(29,520)	10,949
Transfers in	37,799	40,469	29,520	(10,949)
Total other financing sources (uses)	37,799	40,469	29,520	10,949
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS**COMBINING BALANCE SHEET****NONMAJOR DEBT SERVICE FUNDS**

SEPTEMBER 30, 2008

	201 Interest & Sinking Fund 2006	202 Interest & Sinking Fund 2003	203 Interest & Sinking Fund 2007	Total Nonmajor Debt Service Funds (See Exhibit C-1)
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 22,287	\$ 136,083	\$ 16,189	\$ 174,559
Investments	126,291	771,141	91,738	989,170
Receivables (net of allowances for uncollectibles):				
Taxes	7,369	29,111	19,295	55,775
Other	1,925	9,973	2,742	14,640
Total Assets	<u>\$ 157,872</u>	<u>\$ 946,308</u>	<u>\$ 129,964</u>	<u>\$ 1,234,144</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deferred Revenue:				
Other	\$ 5,521	\$ 21,811	\$ 14,456	\$ 41,788
Total Liabilities	<u>5,521</u>	<u>21,811</u>	<u>14,456</u>	<u>41,788</u>
Fund Balances				
Reserved For:				
Debt Service	152,351	924,497	115,508	1,192,356
Total Fund Balances	<u>152,351</u>	<u>924,497</u>	<u>115,508</u>	<u>1,192,356</u>
Total Liabilities & fund balances	<u>\$ 157,872</u>	<u>\$ 946,308</u>	<u>\$ 129,964</u>	<u>\$ 1,234,144</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	201 Interest & Sinking Fund 2006	202 Interest & Sinking Fund 2003	203 Interest & Sinking Fund 2007	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenue:				
Taxes	\$ 1,013,691	\$ 4,035,107	\$ 2,607,413	\$ 7,656,211
Investment Earnings	13,788	65,359	30,283	109,430
Total revenues	<u>1,027,479</u>	<u>4,100,466</u>	<u>2,637,696</u>	<u>7,765,641</u>
Expenditures:				
Current:				
Debt Service:				
Principal Retirement	435,000	3,095,000	260,000	3,790,000
Interest and Fiscal Charges	528,070	704,575	2,262,188	3,494,833
Total expenditures	<u>963,070</u>	<u>3,799,575</u>	<u>2,522,188</u>	<u>7,284,833</u>
Excess (deficiency) of revenues (under) expenditures	64,409	300,891	115,508	480,808
Other financing sources (uses):				
Total other financing sources (uses)				
Net change in fund balances	64,409	300,891	115,508	480,808
Fund balances/equity, October 1	87,942	623,606		711,548
Fund balances/equity, September 30	<u>\$ 152,351</u>	<u>\$ 924,497</u>	<u>\$ 115,508</u>	<u>\$ 1,192,356</u>

LUBBOCK COUNTY, TEXAS
INTEREST/SINKING FUND 2006
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-60

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 959,070	\$ 959,070	\$ 1,013,691	\$ 54,621
<i>Investment Earnings</i>	5,000	5,000	13,788	8,788
Total revenues	964,070	964,070	1,027,479	63,409
Expenditures:				
<i>Debt Service</i>				
<i>Principal Retirement</i>	435,000	435,000	435,000	
<i>Interest and Fiscal Charges</i>	529,070	529,070	528,070	1,000
Total Debt Service	964,070	964,070	963,070	1,000
Total expenditures	964,070	964,070	963,070	1,000
Excess (deficiency) of revenues (under) expenditures			64,409	64,409
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			64,409	64,409
Fund balances/equity, October 1	87,942	87,942	87,942	
Fund balances/equity, September 30	\$ 87,942	\$ 87,942	\$ 152,351	\$ 64,409

LUBBOCK COUNTY, TEXAS
INTEREST & SINKING 2003
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-61

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 3,797,075	\$ 3,797,075	\$ 4,035,107	\$ 238,032
Investment Earnings	20,000	20,000	65,359	45,359
Total revenues	<u>3,817,075</u>	<u>3,817,075</u>	<u>4,100,466</u>	<u>283,391</u>
Expenditures:				
Debt Service				
Principal Retirement	3,095,000	3,095,000	3,095,000	
Interest and Fiscal Charges	705,075	705,075	704,575	500
Total Debt Service	<u>3,800,075</u>	<u>3,800,075</u>	<u>3,799,575</u>	<u>500</u>
Total expenditures	<u>3,800,075</u>	<u>3,800,075</u>	<u>3,799,575</u>	<u>500</u>
Excess (deficiency) of revenues (under) expenditures	<u>17,000</u>	<u>17,000</u>	<u>300,891</u>	<u>283,891</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	17,000	17,000	300,891	283,891
Fund balances/equity, October 1	623,606	623,606	623,606	
Fund balances/equity, September 30	<u>\$ 640,606</u>	<u>\$ 640,606</u>	<u>\$ 924,497</u>	<u>\$ 283,891</u>

LUBBOCK COUNTY, TEXAS
INTEREST & SINKING 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-62

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 2,521,888	\$ 2,521,888	\$ 2,607,413	\$ 85,525
Investment Earnings	5,000	5,000	30,283	25,283
Total revenues	<u>2,526,888</u>	<u>2,526,888</u>	<u>2,637,696</u>	<u>110,808</u>
Expenditures:				
Debt Service				
Principal Retirement	260,000	260,000	260,000	
Interest and Fiscal Charges	2,262,888	2,262,888	2,262,188	700
Total Debt Service	<u>2,522,888</u>	<u>2,522,888</u>	<u>2,522,188</u>	<u>700</u>
Total expenditures	<u>2,522,888</u>	<u>2,522,888</u>	<u>2,522,188</u>	<u>700</u>
Excess (deficiency) of revenues (under) expenditures	<u>4,000</u>	<u>4,000</u>	<u>115,508</u>	<u>111,508</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	4,000	4,000	115,508	111,508
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 115,508</u>	<u>\$ 111,508</u>

LUBBOCK COUNTY, TEXAS
NEW JAIL CONSTRUCTION 2003 ISSUE
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-63

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 100,000	\$ 100,000	\$ 481,982	\$ 381,982
Total revenues	100,000	100,000	481,982	381,982
Expenditures:				
<i>Capital Outlay</i>	26,957,829	26,957,829	17,507,544	9,450,285
Total expenditures	26,957,829	26,957,829	17,507,544	9,450,285
Excess (deficiency) of revenues (under) expenditures	(26,857,829)	(26,857,829)	(17,025,562)	9,832,267
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(26,857,829)	(26,857,829)	(17,025,562)	9,832,267
Fund balances/equity, October 1	17,811,591	17,811,591	17,811,591	
Fund balances/equity, September 30	\$ (9,046,238)	\$ (9,046,238)	\$ 786,029	\$ 9,832,267

LUBBOCK COUNTY, TEXAS
NEW JAIL CONSTRUCTION 2006 ISSUE
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT C-64

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	\$ 668,840	\$ 668,840
Total revenues			668,840	668,840
Expenditures:				
<i>Capital Outlay</i>		12,500,000	365	12,499,635
Total expenditures		12,500,000	365	12,499,635
Excess (deficiency) of revenues (under) expenditures		(12,500,000)	668,475	13,168,475
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(12,500,000)	668,475	13,168,475
Fund balances/equity, October 1	13,372,098	13,372,098	13,372,098	
Fund balances/equity, September 30	\$ 13,372,098	\$ 872,098	\$ 14,040,573	\$ 13,168,475

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2008

	401 Employee Health	403 Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 657,852	\$ 698,980	\$ 1,356,832
<i>Investments</i>	4,402,548	4,677,795	9,080,343
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Other</i>	46,877	28,572	75,449
<i>Other Current Assets</i>	1,411	68,762	70,173
Total Assets	\$ 5,108,688	\$ 5,474,109	\$ 10,582,797
LIABILITIES:			
<i>Accounts Payable</i>	\$ 420,776	\$ 848,467	\$ 1,269,243
Total Liabilities	420,776	848,467	1,269,243
NET ASSETS:			
<i>Unrestricted</i>	4,687,912	4,625,642	9,313,554
Total Net Assets	\$ 4,687,912	\$ 4,625,642	\$ 9,313,554

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	401 Employee Health	403 Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
Other operating revenue	\$ 5,269,922	\$ 2,759,685	\$ 8,029,607
Total Operating Revenues	<u>5,269,922</u>	<u>2,759,685</u>	<u>8,029,607</u>
OPERATING EXPENSES:			
Supplies		586	586
Administration	971,281		971,281
Insurance/Bonds		75,958	75,958
Life Insurance Premiums	25,607		25,607
Paid Claims	5,023,623	431,930	5,455,553
Total Operating Expenses	<u>6,020,511</u>	<u>508,474</u>	<u>6,528,985</u>
Operating Income (Loss)	<u>(750,589)</u>	<u>2,251,211</u>	<u>1,500,622</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	258,498	198,106	456,604
Total Non-operating Revenues (Expenses)	<u>258,498</u>	<u>198,106</u>	<u>456,604</u>
Net Income (Loss) before Operating Transfers	<u>(492,091)</u>	<u>2,449,317</u>	<u>1,957,226</u>
TRANSFERS			
Net Income (Loss) after Transfers	<u>(492,091)</u>	<u>2,449,317</u>	<u>1,957,226</u>
Net Assets, October 1	5,180,003	2,176,325	7,356,328
Net Assets, September 30	<u>\$ 4,687,912</u>	<u>\$ 4,625,642</u>	<u>\$ 9,313,554</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF CASH FLOWS****ALL INTERNAL SERVICE FUNDS****FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-9)
Cash Flows from Operating Activities:			
<i>Interfund Services Provided and Used</i>	\$ 5,254,553	\$ 2,752,016	\$ 8,006,569
<i>Cash Payments to Suppliers for Goods and Services</i>	(6,234,038)	(1,551,076)	(7,785,114)
Net Cash Provided (Used) by Operating Activities	<u>(979,485)</u>	<u>1,200,940</u>	<u>221,455</u>
Cash Flows from Investing Activities:			
<i>Purchase of Investment Securities</i>	(8,693)	(1,654,721)	(1,663,414)
<i>Interest and Dividends on Investments</i>	258,498	198,106	456,604
Net Cash Provided (Used) for Investing Activities	<u>249,805</u>	<u>(1,456,615)</u>	<u>(1,206,810)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(729,680)	(255,675)	(985,355)
Cash and Cash Equivalents at Beginning of Year	1,387,532	954,655	2,342,187
Cash and Cash Equivalents at End of Year	<u>\$ 657,852</u>	<u>\$ 698,980</u>	<u>\$ 1,356,832</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$ (750,589)	\$ 2,251,211	\$ 1,500,622
Change in Assets and Liabilities:			
<i>Decrease (Increase) in Receivables</i>	(15,369)	(7,669)	(23,038)
<i>Decrease (Increase) in Other Assets</i>	(1,411)	(43,040)	(44,451)
<i>Increase (Decrease) in Accounts Payable</i>	(211,660)	(999,562)	(1,211,222)
<i>Increase (Decrease) in Other Liabilities</i>	(456)		(456)
Total Adjustments	<u>(228,896)</u>	<u>(1,050,271)</u>	<u>(1,279,167)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (979,485)</u>	<u>\$ 1,200,940</u>	<u>\$ 221,455</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2008**

	500 County Treasurer	501 Tax Assessor Collector	502 County Clerk	503 District Clerk
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 270,703	\$ 139,607	\$ 971,404	\$ 6,680,014
Receivables (net of allowances for uncollectibles):				
<i>Other</i>		141		
Total Assets and Other Debits	\$ 270,703	\$ 139,748	\$ 971,404	\$ 6,680,014
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>		139,748	34,001	7,947
<i>Accrued Personal Leave</i>				
<i>Due to Trust Beneficiaries</i>			925,726	5,734,377
<i>Other Liabilities</i>	270,703		11,677	937,690
Total Liabilities	270,703	139,748	971,404	6,680,014
Total Liabilities, Equity & Other Credits	\$ 270,703	\$ 139,748	\$ 971,404	\$ 6,680,014

511 District Attorney	512 Evidence Sheriff	513 Juvenile Probation	601 Specialized Drug Court	602 MH/ MR Caseload
\$ 455,812	\$ 159,574	\$ 6,299	\$ 11,186	\$ 21,015
<u>\$ 455,812</u>	<u>\$ 159,574</u>	<u>\$ 6,299</u>	<u>\$ 11,186</u>	<u>\$ 21,015</u>
\$ 125,633	\$	\$	\$ 1,470	\$ 2,767
282,744	146,586		1,604	4,268
47,435	12,988	6,299	8,112	13,980
<u>455,812</u>	<u>159,574</u>	<u>6,299</u>	<u>11,186</u>	<u>21,015</u>
<u>\$ 455,812</u>	<u>\$ 159,574</u>	<u>\$ 6,299</u>	<u>\$ 11,186</u>	<u>\$ 21,015</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2008**

	603	604	606	607
	Substance Abuse	Pretrial Services	Basic Supervision	Intensive Support
ASSETS AND OTHER DEBITS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 623	\$ 90,714	\$ 1,836,500	\$ 23,967
Receivables (net of allowances for uncollectibles):				
Other			17,981	
Total Assets and Other Debits	\$ 623	\$ 90,714	\$ 1,854,481	\$ 23,967
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts Payable	\$	\$ 9,385	\$ 98,660	\$ 2,840
Due to Other Governments				
Accrued Personal Leave	623	17,529	130,792	4,693
Due to Trust Beneficiaries			545,963	
Other Liabilities		63,800	1,079,066	16,434
Total Liabilities	623	90,714	1,854,481	23,967
Total Liabilities, Equity & Other Credits	\$ 623	\$ 90,714	\$ 1,854,481	\$ 23,967

608 Day Resource	614 Caseload Reduction 019-DP	617 CRTC Aftercare 020-DP	625 SPOT- CSCD Rider 84	640 Pre-Trial Release Fund
\$ 40,821	\$ 69,379	\$ 24,478	\$ 118,932	\$ 1,664
			3,255	
<u>\$ 40,821</u>	<u>\$ 69,379</u>	<u>\$ 24,478</u>	<u>\$ 122,187</u>	<u>\$ 1,664</u>
\$ 3,321	\$ 9,875	\$ 2,188	\$ 4,495	\$ 1,220
1,716	4,365	2,862	963	444
35,784	55,139	19,428	116,729	
<u>40,821</u>	<u>69,379</u>	<u>24,478</u>	<u>122,187</u>	<u>1,664</u>
<u>\$ 40,821</u>	<u>\$ 69,379</u>	<u>\$ 24,478</u>	<u>\$ 122,187</u>	<u>\$ 1,664</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2008**

	650	652
	Court Residential	TAIP
ASSETS AND OTHER DEBITS		
Assets:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 669,701	\$ 64,698
Receivables (net of allowances for uncollectibles):		
<i>Other</i>	14,645	2,278
Total Assets and Other Debits	\$ 684,346	\$ 66,976
LIABILITIES, EQUITY AND OTHER CREDITS		
Liabilities:		
<i>Accounts Payable</i>	\$ 53,413	\$ 4,763
<i>Due to Other Governments</i>		
<i>Accrued Personal Leave</i>	69,492	4,970
<i>Due to Trust Beneficiaries</i>		
<i>Other Liabilities</i>	561,441	57,243
Total Liabilities	684,346	66,976
Total Liabilities, Equity & Other Credits	\$ 684,346	\$ 66,976

654	656	Total
RSAT	CRTC- RSAT	Agency Funds (See Exhibit A-10)
\$	\$ 243,810	\$ 11,900,901
18,859	3,580	60,739
<u>\$ 18,859</u>	<u>\$ 247,390</u>	<u>\$ 11,961,640</u>
\$ 18,859	\$ 9,981	\$ 223,237
	7,437	307,329
	229,972	251,758
<u>18,859</u>	<u>247,390</u>	<u>7,635,396</u>
		<u>3,543,920</u>
<u>\$ 18,859</u>	<u>\$ 247,390</u>	<u>\$ 11,961,640</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2008****EXHIBIT C-69**

	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
BAIL SECURITY FUND				
ASSETS				
Pooled Cash & Cash Equivalents	\$ 306,868	\$ 260,802	\$ 296,967	\$ 270,703
Total Assets	<u>\$ 306,868</u>	<u>\$ 260,802</u>	<u>\$ 296,967</u>	<u>\$ 270,703</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	306,868	260,802	296,967	270,703
Total Liabilities	<u>\$ 306,868</u>	<u>\$ 260,802</u>	<u>\$ 296,967</u>	<u>\$ 270,703</u>
TAX ASSESSOR/COLLECTOR				
ASSETS				
Pooled Cash & Cash Equivalents	\$ 4,328	\$ 60,590,475	\$ 60,455,196	\$ 139,607
Other Receivables		141		141
Total Assets	<u>\$ 4,328</u>	<u>\$ 60,590,616</u>	<u>\$ 60,455,196</u>	<u>\$ 139,748</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	42	60,089,402	59,949,696	139,748
Other Liabilities	4,286	501,214	505,500	
Total Liabilities	<u>\$ 4,328</u>	<u>\$ 60,590,616</u>	<u>\$ 60,455,196</u>	<u>\$ 139,748</u>
COUNTY CLERK				
ASSETS				
Pooled Cash & Cash Equivalents	\$ 885,989	\$ 5,940,041	\$ 5,854,626	\$ 971,404
Total Assets	<u>\$ 885,989</u>	<u>\$ 5,940,041</u>	<u>\$ 5,854,626</u>	<u>\$ 971,404</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	33,950	114,836	114,785	34,001
Due to Trust Beneficiaries	827,990	2,712,675	2,614,939	925,726
Other Liabilities	24,049	3,112,530	3,124,902	11,677
Total Liabilities	<u>\$ 885,989</u>	<u>\$ 5,940,041</u>	<u>\$ 5,854,626</u>	<u>\$ 971,404</u>
DISTRICT CLERK				
ASSETS				
Pooled Cash & Cash Equivalents	\$ 6,601,963	\$ 5,983,049	\$ 5,904,998	\$ 6,680,014
Total Assets	<u>\$ 6,601,963</u>	<u>\$ 5,983,049</u>	<u>\$ 5,904,998</u>	<u>\$ 6,680,014</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	8,148	111,206	111,407	7,947
Due to Trust Beneficiaries	5,808,390	2,260,179	2,334,192	5,734,377
Other Liabilities	785,425	3,611,664	3,459,399	937,690
Total Liabilities	<u>\$ 6,601,963</u>	<u>\$ 5,983,049</u>	<u>\$ 5,904,998</u>	<u>\$ 6,680,014</u>
JUSTICES OF PEACE NOS. 1-4				
ASSETS				
Pooled Cash & Cash Equivalents	\$ 100	\$ 45,640	\$ 45,740	\$
Total Assets	<u>\$ 100</u>	<u>\$ 45,640</u>	<u>\$ 45,740</u>	<u>\$</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	100	45,640	45,740	
Total Liabilities	<u>\$ 100</u>	<u>\$ 45,640</u>	<u>\$ 45,740</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2008****EXHIBIT C-69**

	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
DISTRICT ATTORNEY				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 489,041	\$ 2,912,461	\$ 2,945,690	\$ 455,812
Total Assets	<u>\$ 489,041</u>	<u>\$ 2,912,461</u>	<u>\$ 2,945,690</u>	<u>\$ 455,812</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	276,530	90,913	241,810	125,633
<i>Due to Trust Beneficiaries</i>	181,423	2,464,568	2,363,247	282,744
<i>Other Liabilities</i>	31,088	356,980	340,633	47,435
Total Liabilities	<u>\$ 489,041</u>	<u>\$ 2,912,461</u>	<u>\$ 2,945,690</u>	<u>\$ 455,812</u>
SHERIFF				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 238,239	\$ 507,872	\$ 586,537	\$ 159,574
Total Assets	<u>\$ 238,239</u>	<u>\$ 507,872</u>	<u>\$ 586,537</u>	<u>\$ 159,574</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Trust Beneficiaries</i>	234,372	250,763	338,549	146,586
<i>Other Liabilities</i>	3,867	257,109	247,988	12,988
Total Liabilities	<u>\$ 238,239</u>	<u>\$ 507,872</u>	<u>\$ 586,537</u>	<u>\$ 159,574</u>
JUVENILE PROBATION				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 10,607	\$ 29,672	\$ 33,980	\$ 6,299
Total Assets	<u>\$ 10,607</u>	<u>\$ 29,672</u>	<u>\$ 33,980</u>	<u>\$ 6,299</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	10,607	29,672	33,980	6,299
Total Liabilities	<u>\$ 10,607</u>	<u>\$ 29,672</u>	<u>\$ 33,980</u>	<u>\$ 6,299</u>
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 4,052,954	\$ 24,088,988	\$ 24,924,454	\$ 3,217,488
<i>Other Receivables</i>	412,295	394,389	746,086	60,598
<i>Prepaid Items</i>	22,917		22,917	
Total Assets	<u>\$ 4,488,166</u>	<u>\$ 24,483,377</u>	<u>\$ 25,693,457</u>	<u>\$ 3,278,086</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 2,044,855	\$ 7,544,384	\$ 9,366,002	\$ 223,237
<i>Accrued Personal Leave</i>	237,259	26,170	11,671	251,758
<i>Due to Trust Beneficiaries</i>	563,100	4,423,281	4,440,418	545,963
<i>Other Liabilities</i>	1,642,952	11,068,630	10,454,454	2,257,128
<i>Payroll Liabilities</i>		1,420,912	1,420,912	
Total Liabilities	<u>\$ 4,488,166</u>	<u>\$ 24,483,377</u>	<u>\$ 25,693,457</u>	<u>\$ 3,278,086</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2008****EXHIBIT C-69**

	Balance October 1, 2007	Additions	Deductions	Balance September 30, 2008
TOTAL AGENCY FUNDS:				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 12,590,089	\$ 100,359,000	\$ 101,048,188	\$ 11,900,901
<i>Other Receivables</i>	412,295	394,530	746,086	60,739
<i>Prepaid Items</i>	22,917		22,917	
Total Assets	\$ 13,025,301	\$ 100,753,530	\$ 101,817,191	\$ 11,961,640
LIABILITIES				
<i>Accounts Payable</i>	\$ 2,044,855	\$ 7,544,384	\$ 9,366,002	\$ 223,237
<i>Due to Other Governments</i>	318,670	60,406,357	60,417,698	307,329
<i>Accrued Vacation Payable</i>	237,259	26,170	11,671	251,758
<i>Due to Trust Beneficiaries</i>	7,615,275	12,111,466	12,091,345	7,635,396
<i>Other Liabilities</i>	2,809,242	19,244,241	18,509,563	3,543,920
<i>Payroll Liabilities</i>		1,420,912	1,420,912	
Total Liabilities	\$ 13,025,301	\$ 100,753,530	\$ 101,817,191	\$ 11,961,640

STATISTICAL SECTION

This part of Lubbock County, Texas'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 Lubbock County's overall financial health.

Contents	Page
Financial Trends	148-153
<i>These schedules contain trend information to help the reader understand how Lubbock County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	154-161
<i>These schedules contain information to help the reader assess the factors affecting Lubbock County's ability to generate its property and sales taxes.</i>	
Debt Capacity	162-165
<i>These schedules present information to help the reader assess the affordability of Lubbock County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	166-168
<i>These schedules offer demographic and economic indicators to help the reader understand how Lubbock County's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	169-173
<i>These schedules contain information about Lubbock County's operations and resources to help the reader understand how Lubbock County's financial information relates to the services Lubbock County provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

LUBBOCK COUNTY, TEXAS**NET ASSETS BY COMPONENT****LAST SIX FISCAL YEARS****(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
Governmental Activities						
Invested in Capital Assets,						
Net of Related Debt	\$ 38,875,139	\$ 43,345,160	\$ 43,888,971	\$ 67,105,044	\$ 62,712,095	\$ 66,494,849
Restricted		519,240	648,250	975,184	14,083,645	16,018,958
Unrestricted	35,266,867	35,530,101	42,547,869	52,436,626	52,023,049	53,366,962
Total Govt Activities Net Assets	<u>\$ 74,142,006</u>	<u>\$ 79,394,501</u>	<u>\$ 87,085,090</u>	<u>\$ 120,516,854</u>	<u>\$ 128,818,789</u>	<u>\$ 135,880,769</u>
Primary Government						
Invested in Capital Assets,						
Net of Related Debt	\$ 38,875,139	\$ 43,345,160	\$ 43,888,971	\$ 67,105,044	\$ 62,712,095	\$ 66,494,849
Restricted		519,240	648,250	975,184	14,083,645	16,018,958
Unrestricted	35,266,867	35,530,101	42,547,869	52,436,626	52,023,049	53,366,962
Total Primary Govt Net Assets	<u>\$ 74,142,006</u>	<u>\$ 79,394,501</u>	<u>\$ 87,085,090</u>	<u>\$ 120,516,854</u>	<u>\$ 128,818,789</u>	<u>\$ 135,880,769</u>

Note: The County began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003.

TABLE D-2

LUBBOCK COUNTY, TEXAS

EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
 LAST SIX FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
Expenses						
Governmental Activities:						
General Administration	\$ 5,450,435	\$ 5,606,151	\$ 5,480,952	\$ 5,856,634	\$ 6,453,132	\$ 7,015,128
Financial Administration	2,202,469	2,150,764	2,083,757	2,147,259	2,347,656	2,451,136
Judicial	6,348,386	6,502,795	6,438,088	7,077,256	7,695,250	8,975,221
Legal	4,861,345	5,005,901	4,901,701	5,079,788	5,812,145	6,529,803
Public Safety	16,890,730	16,866,308	16,949,725	17,814,343	21,633,272	22,396,784
Correctional	5,889,092	5,888,268	6,214,338	6,184,457	6,651,410	7,527,666
Permanent Improvements		213,281	185,210	225,251	127,030	110,688
Facilities	3,780,738	3,795,589	3,879,450	3,959,323	4,150,959	4,473,611
Health	205,951	202,298	199,472	202,269	267,289	234,663
Welfare	384,778	383,249	371,751	375,043	388,241	446,317
Conservation	221,527	211,776	175,572	184,487	185,123	227,126
Elections	195,052	613,874	702,220	3,467,902	1,121,082	1,925,008
Culture/Recreation	311,971	311,274	300,180	403,482	375,531	463,595
Transportation	2,480,443	2,635,244	2,620,960	4,817,898	4,897,165	5,397,017
Capital Outlay	1,344,425	328,545				
Interest and Related Costs	2,582,718	3,230,344	3,656,845	3,769,436	4,610,709	3,409,349
Bond Issuance Costs	70,907	110,758	98,234			
Total Govt Activities Expenses	53,220,967	54,056,419	54,258,455	61,564,828	66,715,994	71,583,112
Total Primary Govt Expenses	\$ 53,220,967	\$ 54,056,419	\$ 54,258,455	\$ 61,564,828	\$ 66,715,994	\$ 71,583,112

Program Revenues

Governmental Activities:

Charges for Services:

General Administration	\$ 4,484,832	\$ 4,336,130	\$ 3,070,902	\$ 3,191,608	\$ 3,328,985	\$ 3,421,786
Judicial	4,608,990	2,893,286	3,767,729	5,207,590	5,491,287	2,857,839
Legal	733,583	926,714	1,097,419	1,121,039	1,204,688	1,404,003
Public Safety	1,938,507	1,717,615	1,676,123	1,741,015	1,727,613	1,606,384
Transportation	2,003,655	2,193,763	2,502,049	2,527,226	2,225,294	2,240,227
Other Activities	2,338,662	2,131,986	1,547,782	1,793,105	1,544,761	2,187,830
Operating Grants and Contrib.	3,572,352	3,006,449	3,703,629	4,859,794	4,003,264	4,598,188
Total Govt Activities Program Rev	<u>19,680,581</u>	<u>17,205,943</u>	<u>17,365,633</u>	<u>20,441,377</u>	<u>19,525,892</u>	<u>18,316,257</u>
Total Primary Govt Program Rev	\$ <u>19,680,581</u>	\$ <u>17,205,943</u>	\$ <u>17,365,633</u>	\$ <u>20,441,377</u>	\$ <u>19,525,892</u>	\$ <u>18,316,257</u>

General Revenues and Other Charges in Net Assets

Governmental Activities:

Property Taxes, General Purp.	\$ 16,827,477	\$ 18,149,413	\$ 19,518,608	\$ 21,773,741	\$ 26,150,607	\$ 30,775,243
Property Taxes, Debt Purposes		6,351,235	6,510,395	6,693,643	7,020,944	7,765,640
Sales Tax	13,858,261	13,493,758	14,109,684	15,001,083	15,657,683	16,550,411
Boat and Motor Taxes	2,674	816	1,228	116		
State Mixed Drink Tax	656,602	748,502	729,512	807,916	839,903	846,892
Bingo Tax Proceeds	238,563	313,739	198,567	303,014	249,758	283,280
Unrestricted Invest. Earnings	766,496	2,755,541	3,374,540	3,728,012	5,381,424	3,476,288
Contributions			13,104			
Miscellaneous	464,049	89,817	127,772	210,361	191,718	203,125
Disposal of Property		200,146		229,733		427,956
Total Govt Activities General Rev	<u>32,814,122</u>	<u>42,102,967</u>	<u>44,583,410</u>	<u>48,747,619</u>	<u>55,492,037</u>	<u>60,328,835</u>
Total Primary Govt General Rev	\$ <u>32,814,122</u>	\$ <u>42,102,967</u>	\$ <u>44,583,410</u>	\$ <u>48,747,619</u>	\$ <u>55,492,037</u>	\$ <u>60,328,835</u>

Change in Net Assets

Governmental Activities	\$ (726,264)	\$ 5,252,491	\$ 7,690,588	\$ 7,624,168	\$ 8,301,935	\$ 7,061,980
Total Primary Govt Net Rev/Exp	\$ <u>(726,264)</u>	\$ <u>5,252,491</u>	\$ <u>7,690,588</u>	\$ <u>7,624,168</u>	\$ <u>8,301,935</u>	\$ <u>7,061,980</u>

Note: The County began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003.

LUBBOCK COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Fund										
Reserved	\$ 222,904	\$ 11,376,574	\$ 14,286,398	\$ 15,237,721	\$ 15,155,992	\$ 125,000	\$ 250,000	\$ 375,000	\$ 500,000	\$ 625,000
Unreserved	8,418,609	11,376,574	14,286,398	15,237,721	15,155,992	16,064,023	16,048,993	18,145,155	21,983,362	23,274,538
Total General Fund	\$ 8,641,513	\$ 11,376,574	\$ 14,286,398	\$ 15,237,721	\$ 15,155,992	\$ 16,189,023	\$ 16,298,993	\$ 18,520,155	\$ 22,483,362	\$ 23,899,538
All Other Governmental Funds										
Reserved	\$ 710,246	\$ 621,412	\$ 639,765	\$	\$	\$ 519,240	\$ 648,250	\$ 975,184	\$ 711,547	\$ 1,192,356
Unreserved, Reported In:										
Special Revenue Funds	14,750,364	14,202,322	13,461,428	13,702,338	13,100,821	9,895,924	10,134,684	10,975,196	11,793,031	14,509,868
Capital Projects Funds					80,179,606	78,491,694	78,387,405	56,147,341	31,183,689	14,826,602
Debt Service Funds										
Total All Other Governmental Funds	\$ 15,460,610	\$ 14,823,734	\$ 14,101,193	\$ 13,702,338	\$ 93,280,427	\$ 88,906,858	\$ 89,170,339	\$ 68,097,721	\$ 43,688,267	\$ 30,528,826

LUBBOCK COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Revenues										
Taxes	\$ 24,000,867	\$ 26,249,127	\$ 27,106,779	\$ 28,289,254	\$ 30,622,485	\$ 37,793,036	\$ 40,305,434	\$ 43,529,027	\$ 48,808,070	\$ 55,086,219
Licenses, Fees and Permits	126,261	108,747	82,915	106,018	97,802	98,029	87,711	102,657	104,287	100,766
Intergovernmental	4,005,549	3,423,918	3,617,705	4,489,662	4,445,917	4,322,483	4,662,003	6,080,667	4,665,978	5,300,845
Fees of Office	2,829,144	2,663,871	2,960,950	3,329,682	3,467,615	3,680,995	3,777,110	4,374,045	4,398,158	4,484,277
Commissions	2,681,249	2,880,002	3,045,010	3,099,111	3,087,723	3,065,626	2,970,272	3,077,586	3,577,502	3,655,340
Charges for Services	3,588,085	3,356,109	3,569,282	3,265,484	3,276,924	3,168,490	3,238,880	3,547,730	3,852,893	4,329,201
Fines and Forfeitures	1,744,121	1,981,000	2,220,209	2,257,282	2,044,164	2,029,645	2,312,879	2,215,442	2,042,731	1,850,786
Investment Earnings	1,840,805	1,960,234	2,046,493	1,924,482	520,770	2,296,723	2,918,315	3,154,771	4,655,027	2,777,588
Other	1,902,118	2,209,250	2,959,663	1,686,102	2,702,553	2,680,457	1,904,534	2,682,760	2,347,173	2,843,070
Total Revenues	42,718,199	45,012,258	47,609,006	48,447,077	50,265,953	59,135,484	62,177,138	68,744,685	74,451,819	80,428,092
Expenditures										
General Administration	4,169,262	5,067,821	5,381,334	5,261,997	5,342,267	5,592,215	5,357,000	5,835,669	6,255,903	6,804,020
Financial Administration	1,696,064	1,851,452	1,960,182	2,145,545	2,215,388	2,200,779	2,172,429	2,225,517	2,389,757	2,409,072
Judicial	4,411,010	4,860,113	5,348,113	6,001,053	6,377,768	6,583,870	6,567,871	7,175,603	7,737,860	8,897,030
Legal	3,630,740	3,856,686	4,116,997	4,519,741	5,345,000	4,979,309	4,894,193	5,040,470	5,681,372	6,268,598
Public Safety	12,049,233	12,120,563	12,872,168	14,629,316	17,058,752	19,592,552	17,851,493	19,294,987	20,586,646	22,508,790
Correctional	4,025,583	4,129,675	5,341,692	5,393,737	5,647,053	5,648,449	6,019,448	6,005,292	6,406,715	7,159,673
Permanent Improvements	44,453	33,638	9,537			213,281	185,210	225,251	127,030	110,688
Facilities	2,211,063	2,270,235	2,596,133	2,237,888	2,929,682	2,924,826	2,934,559	3,037,870	3,186,167	3,734,762
Health	186,813	185,809	191,733	200,636	204,195	201,113	199,326	202,102	266,405	233,857
Welfare	329,964	342,869	331,683	327,819	372,291	374,075	365,963	376,925	393,085	444,432
Conservation	148,814	151,085	175,367	195,048	214,700	206,214	171,639	179,995	176,460	214,217
Elections	55,720	87,431	68,147	82,654	195,052	619,063	709,082	3,444,478	1,087,390	1,879,652
Culture/Recreation	539,091	254,272	273,573	254,144	276,878	274,085	288,001	375,689	337,590	438,125
Transportation	1,944,452	1,906,184	2,058,490	2,212,567	1,981,229	2,210,464	2,141,277	2,192,246	2,180,524	2,872,754
Capital Outlay	6,591,765	5,372,744	4,813,693	4,477,074	4,563,978	4,811,759	5,192,622	38,058,417	30,371,479	20,598,315
Principal on Long-Term Debt	430,000	460,000	500,812	607,374	191,562	710,982	3,092,539	3,188,877	3,600,704	4,088,042
Interest & Fiscal Charges	80,113	55,788	39,795	51,774	49,400	5,532,935	3,661,035	3,562,510	4,117,739	3,509,329
Civil Judgment	835,578									
Bond Issuance Costs					939,653					
Total Expenditures	43,379,718	43,006,365	46,079,449	48,598,367	53,904,848	62,675,971	61,803,687	100,421,898	94,902,826	92,171,356
Excess of Revenues										
Over (Under) Expenditures	(661,519)	2,005,893	1,529,557	(151,290)	(3,638,895)	(3,540,487)	373,451	(31,677,213)	(20,451,007)	(11,743,264)

Other Financing Sources (Uses)

Proceeds from Bonds	79,935,000					12,765,000	52,915,000
Proceeds from Loans	938,758						
Transfers In	2,627,398						
Premium or Discount	2,374,529						
On Issuance of Bonds							
Payment to Refunded Bond Escrow							
Transfers Out	(4,239,953)	(2,211,107)	(678,897)	(2,862,398)	(3,020,566)	(2,728,676)	(5,537,469)
Total Other Financing							
Sources (Uses)	163,422		657,726	703,758	83,135,256	199,945	4,760
Net Change in Fund Balances	\$ (661,519)	\$ 2,169,315	\$ 2,187,283	\$ 552,468	\$ 79,496,361	\$ (3,340,542)	\$ (20,446,247)
						\$ 373,451	\$ (11,743,264)

TABLE D-5

LUBBOCK COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Property Tax	Sales Tax	Boat and Motor Tax	Total
1999	\$ 10,569,033	\$ 11,067,042	\$ 5,413	\$ 21,641,488
2000	13,839,612	11,844,452	949	25,685,013
2001	15,011,498	12,094,215	1,066	27,106,779
2002	15,753,894	12,534,143	1,217	28,289,254
2003	16,761,549	12,578,105	2,674	29,342,328
2004	24,298,462	13,493,758	816	37,793,036
2005	26,194,522	14,109,684	1,228	40,305,434
2006	28,527,828	15,001,083	116	43,529,027
2007	33,150,387	15,657,683		48,808,070
2008	38,535,808	16,550,411		55,086,219

TABLE D-6

LUBBOCK COUNTY, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
1999	\$ 6,065,942,162	\$ 1,456,427,249	\$ 292,821,859	\$ 7,229,547,552	0.17770
2000	6,296,905,081	1,437,250,776	353,917,291	7,380,238,566	0.19170
2001	7,071,452,872	1,271,618,250	583,233,866	7,759,837,256	0.19170
2002	7,564,133,899	1,216,464,471	628,388,914	8,152,209,456	0.19170
2003	7,936,503,266	1,146,500,633	659,732,000	8,423,271,899	0.19110
2004	8,076,653,049	1,262,431,969	373,417,508	8,965,667,510	0.25954
2005	9,214,233,179	1,403,624,337	724,135,636	9,893,721,880	0.25587
2006	10,374,845,321	1,405,264,560	735,609,658	11,044,500,223	0.261623
2007	10,880,263,318	1,746,120,753	705,420,210	11,920,963,861	0.285763
2008	11,912,136,911	1,847,807,029	702,439,568	13,057,504,372	0.306148

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
County	\$ 0.17770	\$ 0.19170	\$ 0.19170	\$ 0.19170	\$ 0.19170	\$ 0.25954	\$ 0.25587	\$ 0.26162	\$ 0.28576	\$ 0.306148
High Plains Water District	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840
Lubbock County Hospital District	0.09914	0.09798	0.09798	0.10435	0.10435	0.10896	0.10742	0.11034	0.11420	0.11661
Total Levy: All Units per \$100 Val.	\$ 0.28524	\$ 0.29808	\$ 0.29808	\$ 0.30445	\$ 0.30385	\$ 0.37690	\$ 0.37169	\$ 0.38036	\$ 0.40836	\$ 0.43116
Operational Rate Shown in Cents per \$100 Valuation	17.06400	18.40900	18.47400	18.57000	19.11000	19.04600	19.24100	20.11830	22.53230	24.53800
Bonded Indebtedness Rate Shown in Cents per \$100 Valuation	0.70600	0.76100	0.69600	0.60000		6.90800	6.34600	6.04400	6.04400	6.07680
Total County Rate Shown in Cents	17.77000	19.17000	19.17000	19.17000	19.11000	25.95400	25.58700	26.16230	28.57630	30.61480

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2008			1999		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Macerich Lubbock LTD	\$ 120,319,460	1	0.92%	\$ 102,480,853	2	1.42%
Southwestern Public Service	88,762,455	2	0.68%	117,866,311	1	1.63%
Southwestern Bell Telephone	75,616,267	3	0.58%	82,416,235	3	1.14%
Wal Mart Stores Inc. #861	68,884,847	4	0.53%	26,681,285	7	0.37%
United Supermarket LLC	56,876,244	5	0.44%	26,794,525	6	0.37%
Pyco Industries Inc.	48,047,230	6	0.37%			
Atmos Energy	39,013,230	7	0.30%			
Lubbock Property LLC	33,316,729	8	0.26%			
Tyco Fire Products	31,161,879	9	0.24%			
BNSF Railway Co.	28,572,520	10	0.22%			
Plains Co-op Oil Mills, Inc.				29,313,310	5	0.41%
Eagle-Picher Industries				17,278,488	10	0.24%
Methodist Hospital				30,609,387	4	0.42%
Texas Instruments, Inc.				26,503,730	8	0.37%
Southern Cotton Oil Co., Inc.				18,660,928	9	0.26%
Total	\$ 590,570,861		4.52%	\$ 478,605,052		6.62%

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	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 Levy		Amount	Percentage of Levy
1999	\$ 12,805,759	\$ 12,409,951	96.91%	\$ 360,081	\$ 12,770,032	99.72%
2000	14,163,414	13,727,192	96.92%	385,765	14,112,957	99.64%
2001	14,875,608	14,522,065	97.62%	298,706	14,820,771	99.63%
2002	15,632,949	15,214,790	97.33%	355,252	15,570,042	99.60%
2003	16,774,158	16,257,293	96.92%	438,755	16,696,048	99.53%
2004	24,250,925	23,639,150	97.48%	458,794	24,097,944	99.37%
2005	26,128,954	25,328,631	96.94%	608,203	25,936,834	99.26%
2006	28,894,952	28,130,220	97.35%	338,535	28,468,755	98.53%
2007	33,721,116	32,881,632	97.51%	290,767	33,172,399	98.37%
2008	39,098,828	38,337,593	98.05%		38,337,593	98.05%

TABLE D-10

LUBBOCK COUNTY, TEXAS
TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS

	Calendar Year			
	1998	1999	2000	2001
Agriculture, Forestry, Fishing	\$ 13,031,081	\$ 13,190,708	\$ 13,577,109	\$ 14,342,366
Mining	1,318,292	1,017,206	1,301,233	2,867,553
Construction	48,669,201	52,234,120	48,343,538	54,489,673
Manufacturing	46,443,565	43,527,492	51,437,102	54,503,292
Transportation, Communications, Utilities	134,279,044	134,086,463	159,531,255	172,830,690
Wholesale Trade	181,369,744	179,999,402	184,317,703	205,394,515
Retail Trade	1,453,131,465	1,499,944,757	1,533,996,883	1,582,379,154
Finance, Insurance, Real Estate	5,588,718	4,929,788	5,794,546	6,888,740
Services	204,167,943	213,124,896	221,045,537	229,846,470
Public Administration			3,748,598	1,317,797
All Other Outlets	5,770,817	4,714,234	3,267,297	3,912,330
Total	\$ 2,093,769,870	\$ 2,146,769,066	\$ 2,226,360,801	\$ 2,328,772,580
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%

	Calendar Year			
	2003	2004	2005	2006
Agriculture, Forestry, Fishing	\$ 15,882,610	\$ 16,182,801	\$ 17,594,558	\$ 510,424
Mining	5,977,077	6,989,094	71,196,202	3,387,836
Construction	58,960,486	61,208,638	66,324,462	89,194,049
Manufacturing	55,256,219	62,527,233	67,381,536	81,100,118
Transportation, Communications, Utilities	187,621,356	295,870,013	210,865,524	45,694,949
Wholesale Trade	231,847,173	236,461,845	260,059,191	241,175,686
Retail Trade	1,654,880,452	1,700,876,153	1,770,589,598	1,583,426,253
Finance, Insurance, Real Estate	7,164,104	5,079,804	1,371,002	46,141,250
Services	249,566,137	239,959,741	233,043,085	733,632,363
Public Administration				5,369,206
All Other Outlets	2,021,656	6,138,994	4,720,275	20,820,279
Total	\$ 2,469,177,270	\$ 2,631,294,316	\$ 2,703,145,433	\$ 2,850,452,313
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%

Source: State Comptroller

Note: Retail sales information is not available on a fiscal-year basis.

LUBBOCK COUNTY, TEXAS

*DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS*

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Lubbock Rate</u>	<u>State Rate</u>
1999	0.50%	1.25%	6.25%
2000	0.50%	1.25%	6.25%
2001	0.50%	1.25%	6.25%
2002	0.50%	1.25%	6.25%
2003	0.50%	1.25%	6.25%
2004	0.50%	1.50%	6.25%
2005	0.50%	1.50%	6.25%
2006	0.50%	1.50%	6.25%
2007	0.50%	1.50%	6.25%
2008	0.50%	1.50%	6.25%

Sources: State Comptroller

(1) Due to State law, this information is confidential and is not available to the public.

TABLE D-13

LUBBOCK COUNTY, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Certificates of Obligation	Loans Payable				
1999	\$	\$ 1,465,000		\$	1,465,000	0.04%	\$
2000		1,005,000			1,005,000	0.03%	
2001		520,000	830,137		1,350,137	0.03%	
2002			1,681,520		1,681,520	0.04%	
2003	79,935,000		1,489,958		81,424,958	1.81%	
2004	79,440,000		1,273,976		80,713,976	1.74%	
2005	76,610,000		1,011,436		77,621,436	1.61%	
2006	73,695,000	12,765,000	737,559		87,197,559	1.81%	
2007	73,265,000	12,455,000	451,854		86,171,854	1.67%	
2008	69,910,000	12,020,000	153,813		82,083,813		

LUBBOCK COUNTY, TEXAS**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

Fiscal Year	Population (1)	Assessed Value (2)	Gross Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value
1999	\$ 234,479	\$ 7,229,547,552	\$ 1,465,000	\$ 80,628	1,384,372	\$ 0.02%
2000	242,628	7,380,238,566	1,005,000	88,177	916,823	0.01%
2001	245,054	7,759,837,256	520,000	121,215	398,785	0.01%
2002	245,463	8,152,209,456				
2003	249,800	8,423,271,899	79,935,000		79,935,000	0.95%
2004	252,048	8,965,667,510	79,440,000	519,240	78,920,760	0.88%
2005	256,081	9,893,721,880	76,610,000	648,250	75,961,750	0.77%
2006	255,027	11,044,500,223	86,160,000	975,184	85,184,816	0.77%
2007	261,227	11,920,963,861	85,720,000	711,547	85,008,453	0.71%
2008	261,610	13,057,504,372	81,930,000	1,192,356	80,737,644	0.62%

(1) Annual government census

(2) From Table 6

LUBBOCK COUNTY, TEXAS**DIRECT AND OVERLAPPING****GOVERNMENTAL ACTIVITIES DEBT**

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Direct			
Lubbock County, Texas	\$ 81,930,000	100.00%	\$ 81,930,000
Special Districts:			
Lubbock County Hospital District	0	100.00%	0
Lubbock County WC and ID No. 1	0	100.00%	0
Cities:			
Idalou	444,000	100.00%	444,000
Lake Ransom Canyon	1,035,000	100.00%	1,035,000
Lubbock	655,680,000	100.00%	655,680,000
Shallowater	0	100.00%	0
Slaton	5,600,000	100.00%	5,600,000
Wolfforth	4,500	100.00%	4,500
New Deal	215,534	100.00%	215,534
County-line Cities:			
Abernathy	0	20.00%	0
School Districts:			
Idalou ISD	0	100.00%	0
Lubbock ISD	132,482,904	100.00%	132,482,904
Lubbock-Cooper ISD	2,920,451	100.00%	2,920,451
New Deal ISD	0	100.00%	0
Roosevelt ISD	12,011,227	100.00%	12,011,227
Shallowater ISD	15,076,275	100.00%	15,076,275
County-line School Districts:			
Abernathy ISD	0	16.78%	0
Frenship ISD	159,190,084	99.61%	158,569,243
Lorenzo ISD	0	12.21%	0
Slaton ISD	5,035,000	98.99%	4,984,147
Southland ISD	0	0.80%	0
Total Direct and Overlapping Debt	\$ 1,071,624,975		\$ 1,070,953,280

Sources: Debt outstanding data provided by each governmental unit.

LUBBOCK COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt Limit	\$ 722,954,755	\$ 773,415,586	\$ 834,307,112	\$ 878,059,837	\$ 776,353,990	\$ 933,908,502	\$ 1,061,785,752	\$ 1,656,675,033	\$ 1,788,144,579	\$ 1,958,625,656
Total Net Debt Applicable to Limit	1,465,000	1,005,000	520,000		79,935,000	78,920,760	75,961,780	85,484,816	85,008,453	80,737,644
Legal Debt Margin	721,489,755	772,410,586	833,787,112	878,059,837	696,418,990	854,987,742	985,823,972	1,571,190,217	1,703,136,126	1,877,888,012
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	0.20%	0.13%	0.06%		10.30%	8.45%	7.15%	5.16%	4.75%	4.12%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 13,057,504,372
Debt Limit (15% of Assessed Value)	1,958,625,656
Debt Applicable to Limit:	
General Obligation Bonds	81,930,000
Less: Amount Set Aside for Repayment of	
General Obligation Debt	1,192,356
Total Net Debt Applicable to Limit	80,737,644
Legal Debt Margin	\$ 1,877,888,012

LUBBOCK COUNTY, TEXAS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN CALENDAR YEARS

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Population (1)	234,479	235,182	245,054	245,463	249,800	252,048	256,081	255,027	261,227	261,610
Personal Income (3) \$	3,859,993,298	\$ 3,972,223,980	\$ 4,243,845,172	\$ 4,334,385,654	\$ 4,499,147,800	\$ 4,630,373,808	\$ 4,807,920,775	\$ 4,808,024,031	\$ 5,158,449,569	\$ 5,917,618,200
Per Cap income (3) \$	16,462	\$ 16,890	\$ 17,318	\$ 17,658	\$ 18,011	\$ 18,371	\$ 18,775	\$ 18,853	\$ 19,747	\$ 22,620
Median Age (3)	31	31	31	32	32	32	31.4	31.1	30.6	32
Education Level in (3) Years of Schooling	12.6	12.6	12.6	12.8	12.8	12.8	12.4	12.4	Not Available	Not Available
School Enrollment (3)	29,397	29,020	28,497	28,698	28,879	28,355	28,847	28,492	28,191	27,949
Unemployment (2)	2.9%	2.5%	2.5%	2.5%	2.6%	2.9%	4.3%	4.05%	4.0%	3.8%

Data Sources:

- (1) Bureau of Census
- (2) Texas Workforce Commission
- (3) Lubbock Economic Development Alliance, Inc.

LUBBOCK COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2008		1998 *	
	Employees	Rank	Employees	Rank
Texas Tech University	9,740	1	6,905	1
Covenant Health System	4,870	2	2,983	3
Lubbock Independent School District	3,566	3	3,124	2
University Medical Center	2,828	4	2,143	5
United Supermarkets	2,828	5	1,250	7
City of Lubbock	Not Listed	6	1,808	6
AT&T Communications/ SBC	2,370	7	460	12
Texas Tech Health Sciences	2,257	8	2,292	4
Convergys Corporation	1,000	9		
Excel Services	500-999	10		
U.S. Postal Service	500-999	11	500	11
Lubbock County	922	12	770	10
Lubbock State School	801	13	980	8
Frenship Independent School Dist.	766	14		
Tyco Fire Protection	639	15	360	21
Suddenlink Communications	613	16		
G. Boren Services	516	17		
TDCJ- John T. Montford Unit	510	18	850	9
Sonic Drive-In	504	19		
Gene Messer Ford, Inc.	493	20		
Texas Department of Transportation	475	21		
Walmart Supercenter #3	460	22		
Wells Fargo Phone Bank	456	23		
Lubbock-Cooper ISD	420	24		
Lubbock Regional MHMR Center	395	25	425	15
American State Bank	374	26	365	20
X-FAB Texas, Inc.	355	27		
McLane High Plains	350	28	402	17
Operator Service Company			250	28
Caprock Home Health Services			419	16
Dillards			384	19
Town & Country Food Stores			439	13
Industrial Molding Corp.			427	14
ARAMARK			385	18
Sodexo School Services			350	22
Lubbock Avalanche Journal			342	23
Covenant Home Health Care			305	24
Highland Medical Center			295	25
Texas Dept. of Human Services			270	26
TNM&O Coaches, Inc.			268	27

Source: Lubbock Economic Development Alliance, Inc.

* Information only compiled every two years.

LUBBOCK COUNTY, TEXAS
FULL-TIME-EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Full-Time-Equivalent Employees as of Year End									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Administration						46	46	47	47	48
Financial Administration						54	53	53	53	53
Judicial						89	87	89	88	89
Legal						84	88	88	88	97
Public Safety						279	279	286	318	363
Correctional						105	107	110	111	116
Facilities						38	38	38	40	59
Health						1	1	1	1	1
Welfare						5	5	5	5	5
Conservation						7	7	7	7	8
Elections						5	5	8	8	8
Culture/Recreation						4	4	6	6	6
Transportation						34	34	33	33	33
Total						751	754	771	805	886

Source: County Payroll Department

The County does not have sufficient data available to provide information for years 1999-2003

LUBBOCK COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government										
County Clerk										
Number of Criminal Cases Filed	4,617	4,964	5,133	5,326	5,746	5,374				
Number of Civil Cases Filed	1,604	1,974	2,119	2,141	2,329	1,425				
Marriage Licenses- Formal	2,138	2,199	2,255	2,052	2,209	2,068				
Marriage Licenses- Informal	25	36	28	44	75	82				
Probate Cases	742	751	787	739	728	835				
Commissioners' Court										
Number of Courts Held	24	24	24	24	24	24				
Number of Additional Meetings Held	9	13	24	22	43	36				
Information Services/ County Technology										
Work Orders	6,233	7,382	7,383	5,467	6,143	7,319				
Elections Administration:										
Confirmation Notices Mailed										29,899
Collection										
Order thru Collections										
Actual Monies Received		866,434	1,303,933	2,184,975	2,368,802	2,405,515				
Exemptions		769,530	986,393	1,585,531	1,908,450	1,834,034				
Total Collections		242,396	189,448	334,039	344,352	392,601				
% Collections		1,011,926	1,175,842	1,919,570	2,252,802	2,226,635				
		86%	90%	88%	95%	93%				
Maintenance:										
Number of Work Orders Processed										8,490
Oversaw Permanent Improvements										\$12,900,000
Conservation										
Texas Cooperative Extension										
Number of Educ. Group Meetings	684	813	665	1,000	770	718				
4-H Enrollment	4,808	6,144	3,518	5,684	5,968	4,482				
Judicial										
County Courts										
Juvenile Cases Disposed	516	522	574	587	960	895				
Criminal Cases Disposed	4,668	4,768	4,784	5,442	4,833	5,600				
District Court										
Criminal Cases Disposed	3,939	3,691	3,791	3,863	4,203	4,154				

County Judge	742	749	779	727	716	806
Probate Cases Filed	337	372	368	251	283	264
Mental Health Cases Filed	81	86	89	87	108	108
Guardianship Cases Filed		498	662	744	862	961
Hearings Held						
Public Defender:						65
# of Counties Participating						6
Cases Closed						
Financial						
County Auditor						
Accounts Payable Checks Processed	10,045	9,871	9,366	8,441	10,100	10,284
Payroll Checks Issued	N/A	N/A	24,201	24,192	25,324	26,708
Grants Processed	30	57	55	55	61	61
Bank Reconciliations Done					624	758
Cash Counts Done	N/A	N/A	161	299	82	155
Budget Amendments Processed	N/A	N/A	224	269	208	223
County Treasurer						
Cash Receipts Processed	8,134	8,243	4,858	4,715	4,622	6,825
Jury Checks Issued	2,289	1,791	2,407	17,082	16,906	16,466
Tax Assessor/Collector						
Automobile Registrations	209,468	209,169	216,403	224,868	228,469	220,728
Beer and Wine Permits Issued	396	368	300	302	260	267
Human Resources						
Applications Accepted (by person)	2,659	2,973	2,325	4,680	3,561	4,346
New Hires Processed	210	157	161	226	238	273
Separations Processed	178	114	144	159	168	195
Purchasing						
Purchase Orders	2,617	2,610	2,598	2,604	2,627	2,084
Formal RFDs/Bids	50	49	37	33	28	27
Informal Bids/ Quotes	72	67	94	106	102	185
New Contracts	7	8	4	7	6	4
Contract Renewals	18	24	20	19	22	27
Public Safety						
County Jail						
Average Daily Jail Population	955	953	946	947	969	731
Average Daily # of Contract Inmates	0	0	0	0	0	237
Sheriff						
E-911 Calls Received	14,558	13,937	10,122	11,242	11,445	15,552
Warrants Received	14,004	15,868	17,630	16,956	13,669	12,913
Total Arrest	5,122	6,008	6,854	6,955	7,527	5,582
Total Incidents	2,865	3,426	2,986	3,101	2,718	2,796
Juvenile Justice Center						
Number of Residents	847	751	714	736	869	1,182
Number of Community Service Hours	13,701	18,791	14,812	14,110	13,029	14,527
County Inspector						
Total Number of Properties Inspected	601	523	472	467	473	412
Number of New Properties Inspected	400	345	311	308	272	245

Constable #1						
Civil Processed		689	950	935	995	
Constable #2						252
Civil Processed						
Constable #3	745	887	960	942	962	956
Civil Processed						
Constable #4			486	572	731	1,053
Civil Processed						
Welfare						
General Assistance						
Number of Residents Assisted	1,625	1,591	1,606	1,855	1,728	2,090
Number of Pauper Funerals	59	62	43	52	77	70
Transportation						
Road and Bridges						
Work Orders Completed				187	353	362
Miles of Road Overlayed	38	36	30	29	0	13
County Road Maintained- Miles	1,167	1,167	1,167	1,167	1,167	1,177

Sources: Various County departments

The County does not have sufficient data available to provide information for years 1999-2002.
The Dispute Resolution Center was a new department added to the County in 2007, therefore, no data exists for 1999-2006.

LUBBOCK COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government:										
Electronic Voting Machines	0	0	0	0	0	0	0	800	800	800
Courtroom Video Projection Systems	0	0	0	0	0	0	0	0	3	3
Public Safety:										
Sheriff Stations	1	1	1	1	1	1	1	1	1	1
Sheriff Patrol Vehicles	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	120	120
Constable Vehicles	4	4	4	4	4	4	4	4	4	4
Culture and Recreation:										
County Parks	4	4	4	4	4	4	4	4	4	4
Public Works:										
Bridges	1	1	1	1	1	1	1	1	1	1
Roads (Miles)	Not Available	Not Available	Not Available	Not Available	1,167	1,167	1,167	1,167	1,167	1,177

The County does not have sufficient data available to provide Sheriff Patrol Vehicle information for years 1999-2006 and Road miles for 1999-2002.

Sources: Various County Departments

Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

Robison Johnston & Patton, LLP
C E R T I F I E D P U B L I C A C C O U N T A N T S
A P A R T N E R S H I P I N C L U D I N G P R O F E S S I O N A L C O R P O R A T I O N S

Independent Auditor's Report

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

Commissioners' Court
Lubbock County, Texas
P.O. Box 10536
Lubbock, Texas 79408

Members of the Commissioners' Court:

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas as of and for the year ended September 30, 2008, which collectively comprise the Lubbock County, Texas's basic financial statements and have issued our report thereon dated February 3, 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 Lubbock County, Texas's 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 the Lubbock County, Texas's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Lubbock County, Texas's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the previous paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we considered to be significant deficiencies.

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 the Lubbock County, Texas's 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 the Lubbock County, Texas's financial statements that is more than inconsequential will not be prevented by the Lubbock County, Texas's internal control. We consider the deficiencies described in the accompanying letter to be significant deficiencies in internal control over financial reporting.

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 the Lubbock County, Texas's internal control.

Our consideration of the 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 the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described in the accompanying letter, we consider one to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lubbock County, Texas's 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*.

This report is intended solely for the information and use of the audit committee, management, others within the entity, the Commissioners' Court, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Robison Johnston & Peltan LLP

February 3, 2009

Robison Johnston & Patton, LLP
C E R T I F I E D P U B L I C A C C O U N T A N T S
A P A R T N E R S H I P I N C L U D I N G P R O F E S S I O N A L C O R P O R A T I O N S

Independent Auditor's Report

Report on Compliance with Requirements Applicable
To each Major Program and on Internal Control over Compliance
In Accordance With OMB Circular A-133

Commissioners' Court
Lubbock County, Texas
P.O. Box 10536
Lubbock, Texas 79408

Members of the Commissioners' Court:

Compliance

We have audited the compliance of Lubbock County, Texas with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended September 30, 2008. Lubbock County, Texas's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Lubbock County, Texas's management. Our responsibility is to express an opinion on Lubbock County, Texas's 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; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 program occurred. An audit includes examining, on a test basis, evidence about Lubbock County, Texas's 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 of Lubbock County, Texas's compliance with those requirements.

In our opinion, Lubbock County, Texas complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended September 30, 2008.

Internal Control Over Compliance

The management of Lubbock 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 programs. In planning and performing our audit, we considered Lubbock County, Texas's internal control over compliance with the requirements that could have a direct and material effect on a major federal 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 Lubbock County, Texas's 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 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 considered to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, others within the entity, the Commissioners' Court, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Robison Johnston & Patten LLP

February 3, 2009

LUBBOCK COUNTY, TEXAS**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008****A. Summary of Auditor's Results****1. Financial Statements**

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

One or more material weaknesses identified?

 X Yes NoOne or more significant deficiencies identified that
are not considered to be material weaknesses? Yes X None ReportedNoncompliance material to financial
statements noted? Yes X No**2. Federal Awards**

Internal control over major programs:

One or more material weaknesses identified?

 Yes X NoOne or more significant deficiencies identified that
are not considered to be material weaknesses? Yes X None ReportedType of auditor's report issued on compliance for
major programs:UnqualifiedAny 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(s)

93.658

93.658

Name of Federal Program or Cluster

Title IV-E Administrative Reimb. Program

Title IV-E Federal Foster Care Reimb. Program

Dollar threshold used to distinguish between
type A and type B programs:\$300,000

Auditee qualified as low-risk auditee?

 X Yes No**B. Financial Statement Findings**

NONE

C. Federal Award Findings and Questioned Costs

NONE

LUBBOCK COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
-------------------------------	-----------------------	--------------------------------------------------------

There were no prior audit findings that affected federal programs.		
--------------------------------------------------------------------	--	--

LUBBOCK COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2008

No corrective action plan is necessary since there were no findings.

LUBBOCK COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT E-1
Page 1 of 2

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF THE INTERIOR			
Passed Through Texas Historical Commission:			
<i>Historic Resources Survey- Phase I</i>	15.912	TX-08-034	\$ 11,347
Total U. S. Department of the Interior			<u>11,347</u>
U. S. DEPARTMENT OF JUSTICE			
Passed Through Southwest Border Prosecution:			
<i>Bulletproof Vest Partnership</i>	16.607	2004-BOBX04024442	2,264
<i>Bulletproof Vest Partnership</i>	16.607	2006BOBX06133160	2,329
Total Passed Through Southwest Border Prosecution			<u>4,593</u>
Passed Through Office of the Governor:			
<i>Counseling and Accountability Sanctions Program</i>	16.523	JB-06-J20-16177-06	25,951
<i>Implementation of Adult Drug Court</i>	16.585	DJ-07-J20-18361-02	107,053
<i>Implementation of Adult Drug Court</i>	16.585	DJ-08-J20-18361-02	1,948
<i>Implementation of Treatment Rehab Intervention Program</i>	16.585	2005-DC-BX-0068	133,713
<i>Domestic Violence Prosecution Unit</i>	16.588	WF-08-V30-17236-05	3,353
<i>Domestic Violence Prosecution Unit</i>	16.588	WF-07-V30-17236-04	51,469
<i>Edward Byrne Memorial Justice Assistance Grant (JAG)</i>	16.738	2007-DJ-BX-1318	77,231
Total Passed Through Office of the Governor			<u>400,718</u>
Passed Through Greater Dallas Crime Commission:			
<i>Project Safe Neighborhoods- CDA</i>	16.609	2006-PG-BX-0094	24,361
Passed Through City of Dallas:			
<i>Internet Crimes Against Children</i>	16.540	152119	1,471
Total U. S. Department of Justice			<u>431,143</u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Texas Juvenile Probation Commission:			
<i>Title IV-E Administrative Reimb. Program</i>	93.658	TJPC E-08-152	646,665
<i>Title IV-E Federal Foster Care Reimb. Program</i>	93.658	TJPC E-08-152	72,300
Total Passed Through Texas Juvenile Probation Commission			<u>718,965</u>
Passed Through Texas Department of Family and Protective Services:			
<i>Title IV-E, Foster Care Assistance</i>	93.658	2004013951	46,399
Total U. S. Department of Health and Human Services			<u>765,364</u>
U. S. DEPARTMENT OF AGRICULTURE			
Passed Through Texas Rural Mediation Services:			
<i>USDA Agricultural Mediation Program</i>	10.435	49-044-0756001056	191,455
Passed Through State Department of Human Services:			
<i>School Breakfast Program *</i>	10.553	TX-1522007	44,197
<i>Food Distribution *</i>	10.555	152119A	16,392
<i>National School Lunch Program *</i>	10.555	TX-1522007	85,538
Total Passed Through State Department of Human Services			<u>146,127</u>
Total U. S. Department of Agriculture			<u>337,582</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY			
Passed Through Governor's Division of Emergency Management:			
<i>Homeland Security Grant Program</i>	97.074	2007-GE-T7-0024	\$ 99,709
Total Federal Emergency Management Agency			<u>99,709</u>

LUBBOCK COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

EXHIBIT E-1

Page 2 of 2

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
DEPARTMENT OF HOMELAND SECURITY			
Passed Through Office of the Governor:			
<i>Hazardous Material Emergency Preparedness</i>	97.021	08-DEM-LEPC-9	19,935
<i>Emergency Management Performance Grant</i>	97.042	08-TX-EMPG-0944	14,314
Total Passed Through Office of the Governor			<u>34,249</u>
Passed Through Governor's Division of Emergency Management:			
<i>Homeland Security Grant Program</i>	97.074	2006-GE-T6-0068	32,545
Total Department of Homeland Security			<u>66,794</u>
STATE PROGRAM			
Texas Department of Transportation:			
<i>Passed through South Plains Auto Theft Task Force</i>	N/A	SA-T02-10058-08	347,334
Total Texas Department of Transportation			<u>\$ 347,334</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 2,059,273</u></u>

* Indicates clustered program under OMB Circular A-133 Compliance Supplement

The accompanying notes are an integral part of this schedule.

LUBBOCK COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2008

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Lubbock County, Texas and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.