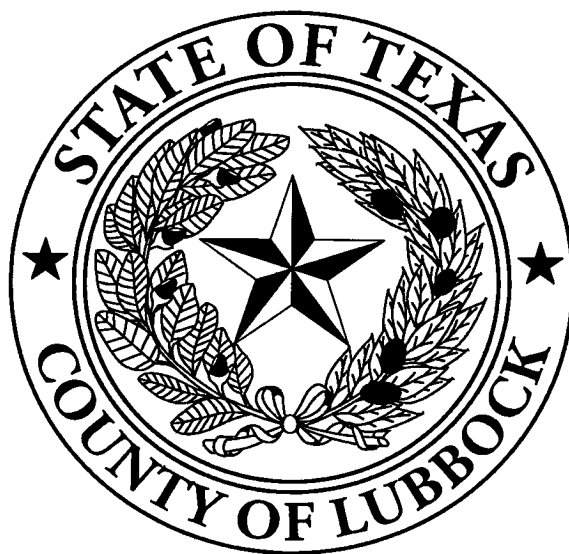


**LUBBOCK COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2009**



**Office of the County Auditor  
Jacqueline Latham, CPA  
County Auditor**

LUBBOCK COUNTY, TEXAS

*COMPREHENSIVE ANNUAL FINANCIAL REPORT*

*FOR THE YEAR ENDED SEPTEMBER 30, 2009*

Lubbock County, Texas  
Comprehensive Annual Financial Report  
For The Year Ended September 30, 2009

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## *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

February 10, 2010

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, 2009, 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, 2009, 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, 2009, 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 2010 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, 2009 was 4.19 years. The average yield on investments was 4.28 percent.

## **ACKNOWLEDGMENTS**

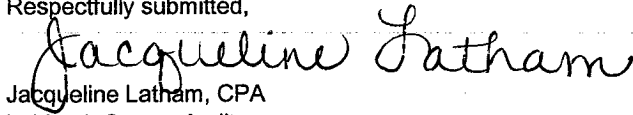
### **Awards**

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, 2008. This was the fourth 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, 2008

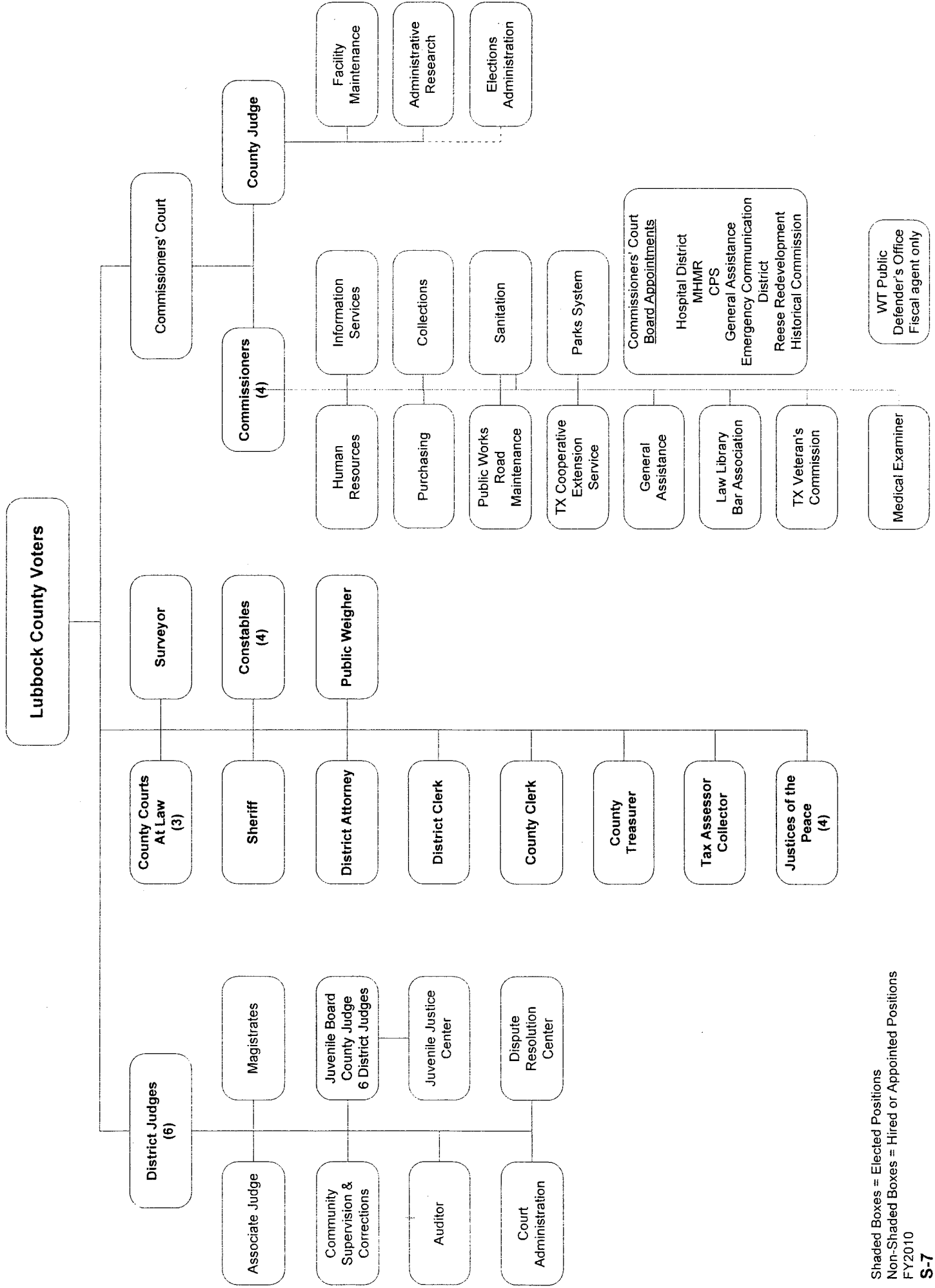
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

# LUBBOCK COUNTY ORGANIZATION CHART





**LUBBOCK COUNTY, TEXAS****LIST OF PRINCIPAL OFFICIALS**

SEPTEMBER 30, 2009

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**Principal Officials**

---

<u>Name</u>	<u>Office</u>
<b><u>District Courts</u></b>	
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
Vacant	Judge, 237th Judicial District
Brad Underwood	Judge, 364th Judicial District
Barbara Sucsy	District Clerk
Matt Powell	Criminal District Attorney
<b><u>Commissioners' Court</u></b>	
Tom Head	County Judge
Bill McCay	Commissioner, Precinct No. 1
Mark Heinrich	Commissioner, Precinct No. 2
Gilbert Flores	Commissioner, Precinct No. 3
Patti Jones	Commissioner, Precinct No. 4
<b><u>County and Precinct Officials</u></b>	
Rusty Ladd	Judge, County Court at Law #1
Drue Farmer	Judge, County Court at Law #2
Judy Parker	Judge, County Court at Law #3
David Slayton	Director of Court Administration
Kelly Pinion	County Clerk
Kelly Rowe	Sheriff
Ronnie Keister	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
Paul Hanna	Constable, Precinct 1
Michael J. (Joe) Pinson	Constable, Precinct 2
Ronnie Vasquez	Constable, Precinct 3
Carroll Thomas	Constable, Precinct 4
Vacant	Director of Judicial Compliance
Diana Salazar	Director of General Assistance
Lyle Fetterly	Director of Facility Maintenance
Dr. Sridhar Natarajan	Medical Examiner

**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, 2009, 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, 2009, 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 10, 2010, 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 & Patten LLP

February 10, 2010

## 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, 2009. Please read it in conjunction with the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

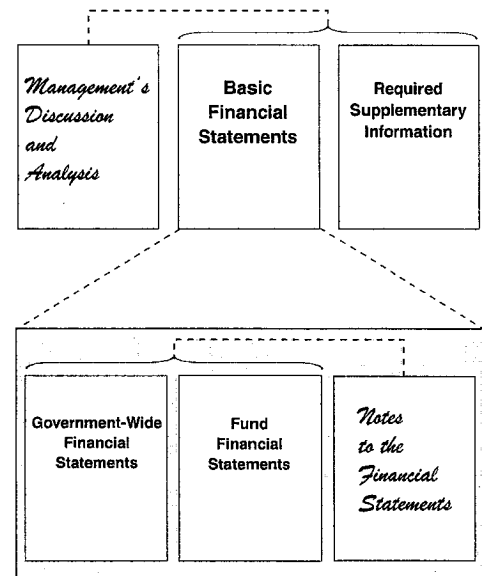
- The County's total combined net assets were \$141,429,138 at September 30, 2009.
- During the year, the County's expenses were \$5,548,369 less than the \$87,300,652 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$27,349,530.

### 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-1, 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.

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	Government-wide		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 cash flows	• 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.

Effective October 1, 2008, the County adopted GASB 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. Upon adoption of this standard, the County recognizes these post employment benefit costs utilizing an accrual method of accounting. This change has resulted in an increase of \$834,322 in expenditures for the year ended September 30, 2009.

#### FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net assets. The County's combined net assets were \$141,429,138 at September 30, 2009.

	Governmental Activities		Total Percentage Change
	2009	2008	2008-2009
Current assets:			
Pooled cash & cash equiv.	14,678,444	7,675,252	91.24%
Investments	53,425,343	61,284,411	12.82%
Receivables			
Taxes	339,461	281,262	20.69%
Other	6,138,003	5,875,705	4.46%
Fines, Fees, & Court Costs	3,492,737	3,267,208	6.90%
Inventories	11,274	704	1501.42%
Prepaid Items	350	2,802	87.51%
Deferred Charges	1,925,470	2,166,063	11.11%
Other current assets	360,668	439,302	17.90%
Total current assets:	80,371,750	80,992,709	
Noncurrent assets:			
Land	3,507,848	3,436,186	2.09
Buildings & improvements	66,469,938	66,469,938	0%
Construction in Progress	97,173,439	87,990,841	10.44%
Furniture and equipment	17,638,709	16,304,269	8.18%
Infrastructure	56,518,749	56,518,749	0%
Less accumulated depr.	(85,765,473)	(80,436,343)	6.63
Total noncurrent assets	155,543,210	150,283,640	
Total Assets	235,914,960	231,276,349	
Current liabilities:			
Payroll taxes	668,	602,733	10.96%
Accounts payable	10,908,289	8,711,880	25.21%
Due to other govts	469,489	373,973	25.54%
Accrued wages	218,580	196,146	11.43%
Accrued personal leave	0	1,321,966	100%
Other liabilities	47,779	42,996	11.12%
Unearned revenue	255,693	357,095	28.40%
Accrued interest payable	407,920	426,460	4.35%
Total current liabilities	12,976,572	12,033,249	
Non-current liabilities:			
Due within one year	4,235,045	4,246,788	.28%
Due in more than one year	74,880,498	79,115,543	5.35%
Accrued Personal Leave	1,559,385	0	100%
Other Post Employment Benefits	834,322	0	100%
Total Liabilities	94,485,822	95,395,580	

Net Assets:			
Invested in capital assets	76,427,667	66,494,849	14.94%
Restricted For:			
Debt Service	1,663,894	1,192,356	39.55%
Capital Projects	6,774,157	14,826,602	54.31%
Unrestricted	56,563,420	53,366,962	5.99%
Total Net Assets	141,429,138	135,880,769	

The \$56,563,420 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 (54 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.

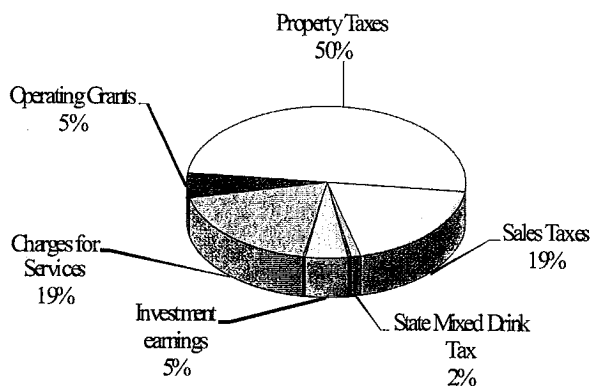
**Changes in net assets.** The County's total revenues were \$87,300,652. A significant portion, 50 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 19 percent comes from charges for services, 19 percent comes from sales taxes, 5 percent comes from operating grants, 5 percent comes from investment earnings, and 2 percent comes from state mixed drink tax.

The total cost of all programs and services was \$81,752,283; 35.20 percent of these costs are for public safety.

The County's net assets increased \$5,548,369 during the current fiscal year. Due to increased values and rates, property taxes increased approximately \$5,022,588. Sales tax collections increased \$238,924. 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

Figure A-3 County  
Sources of Revenue for Fiscal Year 2009



	Governmental Activities		Total Percentage Change 2008-2009
	2009	2008	
Program Revenues:			
Charges for services	16,352,127	13,718,069	11.62%
Operating grants & contrib.	4,601,226	4,598,188	14.86%
Property taxes- general	35,904,030	30,775,243	17.68%
Property taxes- debt service	7,659,441	7,765,640	10.60%
Sales taxes	16,789,335	16,550,411	5.70%
State mixed drink tax	987,278	846,892	.83%
Bingo tax proceeds	291,069	283,280	13.42%
Investment earnings	4,335,410	3,476,288	35.40%
Disposal of Property	20,454	427,956	100%
Miscellaneous	360,282	203,125	4.69%
Total Revenues	<u>87,300,652</u>	<u>78,645,092</u>	
Expenses:			
General administration	7,434,471	7,015,128	5.98%
Financial administration	2,769,814	2,451,136	13.00%
Judicial	9,836,363	8,975,221	9.59%
Legal	7,198,406	6,529,803	10.24%
Public safety	28,774,605	22,396,784	28.48%
Correctional	7,846,616	7,527,666	4.24%
Permanent improvements	0	110,688	100%
Facilities	4,889,932	4,473,611	9.30%
Health	237,884	234,663	1.37%
Welfare	478,288	446,317	7.16%
Conservation	249,447	227,126	9.83%
Elections	1,759,796	1,925,008	8.58%
Culture/Recreation	523,337	463,595	12.89%
Transportation	6,164,716	5,397,017	14.22%
Interest & fiscal charges	3,588,608	3,409,349	5.26%
Total expenses	<u>81,752,283</u>	<u>71,583,112</u>	
Increase (Decrease) in net Assets before transfers	5,548,369	7,061,980	
Transfers			
Increase/(Decrease) in Net assets	<u>5,548,369</u>	<u>7,061,980</u>	

As mentioned earlier, property taxes have increased by \$5,022,588 (14.40 percent). This increase is due to increased appraised values and an increased tax rate adopted by the County.

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 \$81,752,283.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$43,563,471.
- Some of the cost was paid by those who directly benefited from the programs \$16,352,127 or
- By grants and contributions \$4,601,226.



## Net Cost of Selected County Functions

	Total Cost of Services		%	Net Cost of Services		%
	2009	2008		2009	2008	
Public Safety	28,774,605	22,396,784	28.48%	26,746,194	20,605,023	29.80%
Judicial	9,836,363	8,975,221	9.59%	3,229,679	4,862,379	33.58%
Correctional	7,846,616	7,527,666	4.24%	5,534,011	4,501,009	22.95%
General Administration	7,434,471	7,015,128	5.98%	4,306,381	3,593,342	19.84%
Debt Service – Interest & Related Costs	3,588,608	3,409,349	5.26%	3,588,608	3,409,349	5.26%

## 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 \$52,528,117, a decrease of \$1,900,247 in comparison with the prior year. Approximately 95 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 (\$1,663,894) or 2) for a variety of other restricted purposes (\$750,000).

The fund balance of the County's general fund increased by \$3,449,992 during the current fiscal year. An increase in appraised values and tax rates increased property tax revenue by \$5,249,233. Investment earnings increased \$1,013,704 due to increased investment rates. The County experienced positive changes in market values at the end of the current fiscal year resulting in an unrealized gain in the amount of \$1,583,267 in the general fund. This gain is reflected as an increase to investment earnings.

The fund balance of the County's 2006 capital projects fund decreased by \$7,275,361 during the current fiscal year. A significant portion of the construction of the new jail (\$8,508,457) 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 \$6,054,0945 below final budget amounts. The most significant positive variance resulted in the facilities maintenance department. Total costs were less than expected.

On the other hand, resources available were \$176,907 below the final budgeted amount.

- Fines and fee revenue was less than expected.
- The positive changes in investment market values increased investment earnings approximately \$1,583,267.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2009, the County had invested \$155,543,210 in a broad range of capital assets, including land, equipment, buildings, and vehicles.

	Governmental Activities		Total Percentage Change 2008-2009
	<u>2009</u>	<u>2008</u>	
Land	3,507,848	3,436,186	2.09%
Buildings and improvements	66,469,938	66,469,938	0%
Furniture & equipment	17,638,709	16,304,269	10.44%
Infrastructure	56,518,749	56,518,749	8.18%
Construction in Progress	97,173,439	87,990,841	0%
Totals at historical cost	241,308,683	230,719,983	
Total accumulated depreciation	(85,765,473)	(80,436,343)	6.63%
Net capital assets	<u>155,543,210</u>	<u>150,283,640</u>	

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 \$79,115,543 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.

### Bond Ratings

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

	Governmental Activities		Total Percentage Change 2008-2009
	<u>2009</u>	<u>2008</u>	
Bond payable	66,440,000	69,910,000	4.96%
Certificates of obligation	11,565,000	12,020,000	3.79%
Plus (Less) Deferred amts			
Bond Premium	1,827,283	2,103,589	13.13%
Issuance Costs	(716,740)	(825,071)	13.13%
Loans payable	0	153,813	100%
Total bonds & loans payable	<u>79,115,543</u>	<u>83,362,331</u>	

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Net taxable value used for the 2010 budget preparation is down \$233,241,971 or 1.90% from 2009.

These indicators were taken into account when adopting the general fund budget for 2010. Amounts available for appropriation in the general fund budget are \$64,099,095 an increase of 4.02 percent over the final 2009 budget of \$61,619,019. Property taxes will increase due to a slight rate increase. The County will use these increases in revenues to finance programs we currently offer.

Expenditures and transfers out are budgeted to rise nearly 4.40 percent to \$68,132,948 over the final 2009 budget of \$65,258,516. The increase can be attributed to the transition into the new County jail and the re-establishment of the Medical Examiner's Office as a County department.

### 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.

# LUBBOCK COUNTY, TEXAS

## STATEMENT OF NET ASSETS

SEPTEMBER 30, 2009

EXHIBIT A-1

	Primary Government Governmental Activities	Component Unit
<b>ASSETS:</b>		
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 14,678,444	71,367,000
<i>Investments</i>	53,425,343	31,701,000
Receivables ( net of allowances for uncollectibles):		
<i>Taxes</i>	339,461	11,276,000
<i>Other</i>	6,138,003	49,812,000
<i>Fines, Fees, &amp; Court Costs</i>	3,492,737	
<i>Due from Fiduciary</i>		7,095,000
<i>Inventories</i>	11,274	
<i>Prepaid items</i>	350	3,906,000
<i>Deferred Charges</i>	1,925,470	
<i>Other Current Assets</i>	360,668	3,616,000
<i>Assets whose use is limited or restricted</i>		64,277,000
<i>Other assets</i>		1,754,000
<i>Land</i>	3,507,848	10,692,000
<i>Buildings</i>	66,469,938	136,886,000
<i>Equipment</i>	17,638,709	156,129,000
<i>Construction In Progress</i>	97,173,439	9,008,000
<i>Infrastructure</i>	56,518,749	
<i>Accumulated Depreciation</i>	(85,765,473)	(177,042,000)
<b>Total Assets</b>	<b>235,914,960</b>	<b>380,477,000</b>
<b>LIABILITIES:</b>		
<i>Payroll Taxes and Related Items</i>	668,822	9,328,000
<i>Accounts Payable</i>	10,908,289	20,765,000
<i>Due to Other Governments</i>	469,489	
<i>Accrued Wages</i>	218,580	
<i>Other Liabilities</i>	47,779	9,649,000
<i>Unearned Revenue</i>	255,693	
<i>Estimated Health and Insurance Program Settlement</i>		4,587,000
<i>Accrued Interest Payable</i>	407,920	
Noncurrent Liabilities:		
<i>Due within one year</i>	4,235,045	
<i>Due in more than one year</i>	74,880,498	
<i>Accrued Personal Leave</i>	1,559,385	
<i>Other Post Employment Benefits Obligation</i>	834,322	2,340,000
<b>Total Liabilities</b>	<b>94,485,822</b>	<b>46,669,000</b>
<b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt	76,427,667	
Restricted For:		
Debt Service	1,663,894	
Capital Projects	6,774,157	
Unrestricted	56,563,420	333,808,000
<b>Total Net Assets</b>	<b>\$ 141,429,138</b>	<b>333,808,000</b>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>PRIMARY GOVERNMENT:</b>			
Governmental Activities:			
General Administration	\$ 7,434,471	\$ 3,128,090	\$
Financial Administration	2,769,814	876,714	
Judicial	9,836,363	4,742,889	1,863,795
Legal	7,198,406	1,514,949	889,333
Public Safety	28,774,605	1,844,252	184,159
Correctional	7,846,616	683,798	1,628,807
Permanent Improvements		483,732	
Facilities	4,889,932	387,262	
Health	237,884	58,225	
Welfare	478,288		
Conservation	249,447		
Elections	1,759,796	42,519	
Culture/Recreation	523,337	15,701	35,132
Transportation	6,164,716	2,573,996	
Interest and Fiscal Charges	3,588,608		
Total Governmental Activities	81,752,283	16,352,127	4,601,226
Total Primary Government	\$ 81,752,283	\$ 16,352,127	\$ 4,601,226
<b>COMPONENT UNIT:</b>			
University Medical Center- Enterprise	\$ 375,265,000	\$ 367,723,000	\$

**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
\$ (4,306,381)	
(1,893,100)	
(3,229,679)	
(4,794,124)	
(26,746,194)	
(5,534,011)	
483,732	
(4,502,670)	
(179,659)	
(478,288)	
(249,447)	
(1,717,277)	
(472,504)	
(3,590,720)	
(3,588,608)	
(60,798,930)	
(60,798,930)	
	\$ (7,542,000)
35,904,030	16,767,000
7,659,441	
16,789,335	
987,278	
291,069	
4,335,410	7,656,000
360,282	12,762,000
20,454	
66,347,299	37,185,000
5,548,369	29,643,000
135,880,769	304,165,000
\$ 141,429,138	\$ 333,808,000

**LUBBOCK COUNTY, TEXAS**BALANCE SHEET - GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2009

	General Fund	New Jail Construction 2003 Issue
<b>ASSETS</b>		
Assets:		
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 3,737,296	\$ 1,200,744
<i>Investments</i>	22,739,114	2,912,302
Receivables ( net of allowances for uncollectibles):		
<i>Taxes</i>	239,999	
<i>Other</i>	4,585,339	8,946
<i>Fines, Fees, &amp; Court Costs</i>	3,492,737	
<i>Prepaid items</i>		
<i>Other Current Assets</i>	306,728	
<i>Inventories</i>	11,274	
<b>Total Assets</b>	<b>\$ 35,112,487</b>	<b>\$ 4,121,992</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
<i>Payroll Taxes and Related Items</i>	\$ 531,188	\$
<i>Accounts Payable</i>	2,872,929	4,113,047
<i>Due to Other Governments</i>	469,489	
<i>Accrued Wages</i>	175,921	
<i>Other Liabilities</i>	47,509	
Deferred Revenue:		
<i>Fines, Fees, &amp; Court Costs</i>	3,492,737	
<i>Other</i>	173,184	
<b>Total Liabilities</b>	<b>7,762,957</b>	<b>4,113,047</b>
Fund Balances		
<i>Reserved For:</i>		
<i>Debt Service</i>	750,000	
<i>Unreserved, reported in:</i>		
<i>General Fund</i>	26,599,530	
<i>Special Revenue Funds</i>		8,945
<i>Capital Project Fund</i>		8,945
<b>Total Fund Balances</b>	<b>27,349,530</b>	<b>8,945</b>
<b>Total Liabilities &amp; fund balances</b>	<b>\$ 35,112,487</b>	<b>\$ 4,121,992</b>

The accompanying notes are an integral part of this statement.

New Jail Construction 2006 Issue	Other Governmental Funds	Total Governmental Funds
\$ 1,563,929	\$ 5,778,121	\$ 12,280,090
5,544,839	13,725,833	44,922,088
	99,462	339,461
15,667	1,501,916	6,111,868
		3,492,737
	350	350
	9,307	316,035
		11,274
<u>\$ 7,124,435</u>	<u>\$ 21,114,989</u>	<u>\$ 67,473,903</u>
\$ 359,223	\$ 137,634	\$ 668,822
	2,219,402	9,564,601
		469,489
	42,659	218,580
	270	47,779
		3,492,737
	310,594	483,778
<u>359,223</u>	<u>2,710,559</u>	<u>14,945,786</u>
	1,663,894	2,413,894
		26,599,530
	16,740,536	16,740,536
6,765,212		6,774,157
<u>6,765,212</u>	<u>18,404,430</u>	<u>52,528,117</u>
<u>\$ 7,124,435</u>	<u>\$ 21,114,989</u>	<u>\$ 67,473,903</u>

**LUBBOCK COUNTY, TEXAS**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 SEPTEMBER 30, 2009

Total fund balances - governmental funds balance sheet \$ 52,528,117

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.	155,543,210
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	228,085
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	9,628,689
Payables for bond principal which are not due in the current period are not reported in the funds.	(66,440,000)
Payables for certificate of obligation principal which are not due in the current period are not reported in the funds.	(11,565,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(407,920)
Payables for accrued personal leave which are not due in the current period are not reported in the funds.	(1,559,386)
Payables for OPEB which are not due in the current period are not reported in the funds.	(834,322)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	3,492,737
Deferred charges for bonds are deferred in the SNA but not in the funds.	1,925,470
Bond and certificate of obligation issuance costs are prepaid and premiums are deferred in the SNA.	(1,110,543)
Rounding difference	1

Net assets of governmental activities - statement of net assets \$ 141,429,138

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, 2009

	General Fund	New Jail Construction 2003 Issue
Revenue:		
Taxes		
Property Tax	\$ 30,771,801	\$
Sales Tax	16,789,335	
Licenses and permits	147,788	
Intergovernmental	1,814,841	
Fees of Office	2,875,431	
Commissions	3,123,909	
Charges for Services	460,926	
Fines and Forfeitures	1,595,150	
Investment Earnings	2,649,886	148,999
Other	1,213,045	
Total revenues	61,442,112	148,999
Expenditures:		
Current:		
General Administration	7,028,103	
Financial Administration	2,653,794	
Judicial	8,116,829	
Legal	4,495,593	
Public Safety	26,839,397	
Correctional	52,472	
Facilities	3,966,085	
Health	225,100	
Welfare	469,309	
Conservation	235,422	
Elections	1,667,467	
Culture/Recreation	158,449	
Transportation	112,886	
Capital Outlay	779,594	926,083
Debt Service:		
Principal Retirement	134,258	
Interest and Fiscal Charges	2,246	
Total expenditures	56,937,004	926,083
Excess (deficiency) of revenues (under) expenditures	4,505,108	(777,084)
Other financing sources (uses):		
Transfers in		
Transfers out	(2,091,354)	
Total other financing sources (uses)	(2,091,354)	
Net change in fund balances	2,413,754	(777,084)
Fund balances/equity, October 1	23,899,538	786,029
Prior Period Adjustment	1,036,238	
Fund balances/equity, September 30	\$ 27,349,530	\$ 8,945

The accompanying notes are an integral part of this statement.

New Jail Construction 2006 Issue	Other Governmental Funds	Total Governmental Funds
\$	\$ 12,774,316	\$ 43,546,117
		16,789,335
		147,788
	5,270,966	7,085,807
	1,663,238	4,538,669
		3,123,909
	2,646,474	3,107,400
	114,330	1,709,480
307,013	685,394	3,791,292
	1,527,795	2,740,840
<u>307,013</u>	<u>24,682,513</u>	<u>86,580,637</u>
	128,411	7,156,514
		2,653,794
	1,494,441	9,611,270
	2,323,392	6,818,985
	496,421	27,335,818
	7,174,930	7,227,402
		3,966,085
		225,100
		469,309
		235,422
	37,399	1,704,866
	318,372	476,821
	3,323,607	3,436,493
7,582,374	1,770,170	11,058,221
	3,925,000	4,059,258
	3,364,308	3,366,554
<u>7,582,374</u>	<u>24,356,451</u>	<u>89,801,912</u>
(7,275,361)	326,062	(3,221,275)
	4,727,905	4,727,905
	(2,636,551)	(4,727,905)
	<u>2,091,354</u>	
(7,275,361)	2,417,416	(3,221,275)
14,040,573	15,702,224	54,428,364
	284,790	1,321,028
<u>\$ 6,765,212</u>	<u>\$ 18,404,430</u>	<u>\$ 52,528,117</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, 2009*

Net change in fund balances - total governmental funds \$ (3,221,275)

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

Capital outlays are not reported as expenses in the SOA.	11,158,291
The depreciation of capital assets used in governmental activities is not reported in the funds.	(5,805,056)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(93,665)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	17,354
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	225,520
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	3,470,000
Repayment of certificates of obligation principal is an expenditure in the funds but is not an expense in the SOA.	455,000
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	134,258
(Increase) decrease in accrued interest from beginning of period to end of period.	186,515
The net revenue (expense) of internal service funds is reported with governmental activities.	315,135
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(238,348)
Bond charges are deferred in the SOA but not in the funds.	(240,593)
OPEB obligations are reported in the SOA but not in the funds.	(834,322)
Writeoff outstanding amount of note paid off in the current fiscal year.	19,555

Change in net assets of governmental activities - statement of activities \$ 5,548,369

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**

## STATEMENT OF NET ASSETS

## INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2009

	Internal Service Funds
<b>ASSETS:</b>	
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 2,398,354
<i>Investments</i>	8,503,255
Receivables ( net of allowances for uncollectibles):	
<i>Other</i>	26,135
<i>Other Current Assets</i>	44,633
<b>Total Assets</b>	<b>\$ 10,972,377</b>
<b>LIABILITIES:</b>	
<i>Accounts Payable</i>	\$ 1,343,688
<b>Total Liabilities</b>	<b>1,343,688</b>
<b>NET ASSETS:</b>	
Unrestricted	9,628,689
<b>Total Net Assets</b>	<b>\$ 9,628,689</b>

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, 2009

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 7,305,659
Total Operating Revenues	<u>7,305,659</u>
OPERATING EXPENSES:	
<i>Administration</i>	1,055,201
<i>Insurance/Bonds</i>	144,801
<i>Life Insurance Premiums</i>	31,144
<i>Paid Claims</i>	6,142,654
Total Operating Expenses	<u>7,373,800</u>
Operating Income (Loss)	<u>(68,141)</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	383,276
Total Non-operating Revenues (Expenses)	<u>383,276</u>
Net Income (Loss) before Operating Transfers	315,135
Net Income (Loss) after Operating Transfers	315,135
Net Assets, October 1	9,313,554
Net Assets, September 30	<u>\$ 9,628,689</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, 2009

	Internal Service Funds
<b>Cash Flows from Operating Activities:</b>	
<i>Interfund Services Provided and Used</i>	\$ 7,354,973
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(7,273,815)
Net Cash Provided (Used) by Operating Activities	<u>81,158</u>
<b>Cash Flows from Investing Activities:</b>	
<i>Purchase of Investment Securities</i>	(967,325)
<i>Proceeds from Sale and Maturities of Securities</i>	1,544,413
<i>Interest and Dividends on Investments</i>	383,276
Net Cash Provided (Used) for Investing Activities	<u>960,364</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,041,522
Cash and Cash Equivalents at Beginning of Year	1,356,832
Cash and Cash Equivalents at End of Year	<u>\$ 2,398,354</u>
<b>Reconciliation of Operating Income to Net Cash     Provided by Operating Activities:</b>	
Operating Income (Loss)	\$ (68,141)
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	49,314
<i>Decrease (Increase) in Other Assets</i>	25,540
<i>Increase (Decrease) in Accounts Payable</i>	74,445
Total Adjustments	<u>149,299</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 81,158</u>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**

## STATEMENT OF FIDUCIARY NET ASSETS

## FIDUCIARY FUNDS

SEPTEMBER 30, 2009

	Agency Funds
ASSETS AND OTHER DEBITS	
Assets:	
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 11,924,876
Receivables ( net of allowances for uncollectibles):	
<i>Other</i>	119,088
<b>Total Assets and Other Debits</b>	<b>\$ 12,043,964</b>
LIABILITIES, EQUITY AND OTHER CREDITS	
Liabilities:	
<i>Accounts Payable</i>	\$ 505,542
<i>Due to Other Governments</i>	388,085
<i>Due to Trust Beneficiaries</i>	7,052,531
<i>Other Liabilities</i>	4,097,806
<b>Total Liabilities</b>	<b>12,043,964</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 12,043,964</b>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**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, 2009**

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. 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 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 the 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, 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

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

services on a cost-reimbursement basis. Because the principal users of the internal services are Lubbock County's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements.

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 student activity funds and other 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 the 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.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

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.

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

Inventories on the balance sheet are stated at cost. Inventory items are recorded as expenditures when they are consumed.

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

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

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.

There are no 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 identified 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.

## LUBBOCK COUNTY, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2009

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.

- 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:	
Adult Probation	\$ 33,415
Juvenile Probation Commission Grant	
Utilities	13,259
Regional ICBP Grant	
Training/ Dues	1,209
Professional Contract Services	3,810
Inmate Supply Fund	
Professional Contract Services	17,246
CDA Business Crimes	
Professional Contract Services	1,891

##### 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>
Title IV-E	\$ 681,381	Title IV-E Admin Claims in the amount of \$223,659 were recorded in the prior year after the State assured them they would receive the money. In the current year, the State decided to terminate funding of this program.

#### 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.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

Cash Deposits:

At September 30, 2009, the carrying amount of Lubbock County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$26,603,321 and the bank balance was \$58,571,705. Lubbock County's cash deposits at September 30, 2009 and during the year ended September 30, 2009, 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 \$25,661,593.
- c. The highest combined balances of cash, savings and time deposit accounts amounted to \$28,129,129 and occurred during the month of February, 2009.
- d. Total amount of FDIC coverage at the time of the largest combined balance was \$250,000.

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, 2009 are shown below.

<u>Investment or Investment Type</u>	<u>Average Maturity (Days)</u>	<u>Fair Value</u>
Texpool	42	\$ 292,087
Federal Home Loan Bank Notes	1,369	23,242,567
Federal Home Loan Mortgage Corp.	1,466	10,497,453
Federal National Mortgage Association	1,741	13,265,072
Federal Farm Credit Bank	1,522	6,128,164
Total Investments		<u>\$ 53,425,343</u>

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:

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

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, 2009, 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, 2009

### 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	\$ 1,689,711	\$	\$	\$ 700,262
Fines, Fees, & Court Costs	4,365,921			
Other	4,585,339	8,946	15,667	1,501,916
Total Gross Receivables	10,640,971	8,946	15,667	2,202,178
Less: Allowance for				
Uncollectible Accounts				
Taxes	(1,449,712)			(600,800)
Fines, Fees, & Court Costs	(873,184)			
Net Total Receivables	\$ 8,318,075	\$ 8,946	\$ 15,667	\$ 1,601,378
	Proprietary Internal Service	Fiduciary Agency	Total	
Receivables				
Taxes	\$	\$	\$ 2,389,973	
Fines, Fees & Court Costs			4,365,921	
Other	26,135	119,088	6,257,091	
Total Gross Receivables	26,135	119,088	13,012,985	
Less: Allowance for				
Uncollectible Accounts				
Taxes			(2,050,512)	
Fines, Fees, & Court Costs			(873,184)	
Net Total Receivables	\$ 26,135	\$ 119,088	\$ 10,089,289	



# LUBBOCK COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2009

### E. Capital Assets

Capital asset activity for the year ended September 30, 2009, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,436,186	\$ 71,662	\$	\$ 3,507,848
Construction in progress	87,990,841	9,182,598		97,173,439
Total capital assets not being depreciated	91,427,027	9,254,260		100,681,287
<i>Capital assets being depreciated:</i>				
Buildings and improvements	66,469,938			66,469,938
Infrastructure	56,518,749			56,518,749
Furniture and equipment	16,304,269	1,904,031	569,591	17,638,709
Total capital assets being depreciated	139,292,956	1,904,031	569,591	140,627,396
Less accumulated depreciation for:				
Buildings and improvements	(34,030,115)	(1,980,188)		(36,010,303)
Infrastructure	(36,733,113)	(2,380,452)		(39,113,565)
Furniture and equipment	(9,673,115)	(1,444,416)	(475,926)	(10,641,605)
Total accumulated depreciation	(80,436,343)	(5,805,056)	(475,926)	(85,765,473)
Total capital assets being depreciated, net	58,856,613	(3,901,025)	93,665	54,861,923
Governmental activities capital assets, net	\$ 150,283,640	\$ 5,353,235	\$ 93,665	\$ 155,543,210

Depreciation was charged to functions as follows:

General Administration	\$ 181,333
Financial Administration	17,165
Judicial	43,865
Legal	203,762
Public Safety	1,089,053
Correctional	337,642
Facilities	996,172
Health	1,931
Conservation	7,248
Elections	41,527
Culture and Recreation	48,826
Transportation	2,836,532
	<u>\$ 5,805,056</u>

### F. Interfund Balances and Activity

#### 1. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2009, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Other Governmental Funds	\$ 2,091,354	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	2,636,551	Supplement other funds sources
	Total	<u>\$ 4,727,905</u>	

# LUBBOCK COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2009

### 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 a 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%	\$ 3,310,000
Governmental Activities	4.00%	10,745,000
		<u>\$ 14,055,000</u>

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
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>\$ 14,055,000</u>	<u>\$ 11,698,725</u>	<u>\$ 25,753,725</u>

#### General Obligation Refunding Bonds

During a 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%	\$ 15,330,000
Governmental Activities	4.25%	13,915,000
Governmental Activities	4.50%	23,140,000
		<u>\$ 52,385,000</u>

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
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	4,205,000	2,114,188	6,319,188
2015-2019	23,850,000	7,736,956	31,586,956
2020-2024	23,140,000	2,141,099	25,281,099
Totals	<u>\$ 52,385,000</u>	<u>\$ 20,882,995</u>	<u>\$ 73,267,995</u>

# LUBBOCK COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2009

### 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%	\$ 970,000
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>\$ 11,565,000</u>

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
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	560,000	405,845	965,845
2015-2019	3,185,000	1,643,203	4,828,203
2020-2024	3,955,000	872,705	4,827,705
2025-2026	1,845,000	84,038	1,929,038
Totals	<u>\$ 11,565,000</u>	<u>\$ 4,850,271</u>	<u>\$ 16,415,271</u>

### 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, 2009, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds/Certificates of Obligation Payable					
General obligation bonds	\$ 17,255,000	\$	\$ 3,200,000	\$ 14,055,000	3,310,000
Gen. obligation refunding bds	52,655,000		270,000	52,385,000	280,000
Certificates of obligation	12,020,000		455,000	11,565,000	475,000
Plus (Less) Deferred Amounts					
Bond Premiums	2,103,589		276,306	1,827,283	268,788
Issuance Costs	(825,071)		(108,331)	(716,740)	(98,743)
Total Bonds Payable	83,208,518		4,092,975	79,115,543	4,235,045
Loans Payable	153,813		153,813		
Total governmental activities	<u>\$ 83,362,331</u>	<u>\$</u>	<u>\$ 4,246,788</u>	<u>\$ 79,115,543</u>	<u>\$ 4,235,045</u>

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

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, 2009, 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			<u>\$ 50,340,000</u>

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.

H. Accrued Personal Leave

Upon termination of employment, the County pays any accrued personal leave in a lump sum cash payment to such employees. A summary of changes in the accrued personal leave liability follows:

	Personal Leave
Balance, October 1, 2008	\$ 1,321,028
Additions- New entrants and Salary Increments	256,473
Deductions- Payments to Participants	18,116
Balance, September 30, 2009	<u>\$ 1,559,385</u>

The beginning balance does not include amounts shown in agency fund accounts in the prior year.

Accrued personal leave is accounted for only on the government-wide financial statements. The current portion due is not determinable.

## LUBBOCK COUNTY, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2009

#### 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 2009, 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
2009	884,693	0	0	884,693	884,693
2008	682,495	202,759	107,954	371,782	479,735
2007	463,682	238,630	31,194	193,858	225,051

#### 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), an agent The multiple-employer public employee retirement system. The plan provisions that have been adopted by the County are within the options available in the governing state statutes of TCDRS.

TCDRS issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TCDRS; the report also provides detailed explanations of the contributions, benefits and actuarial methods and assumptions used by the System. This report may be obtained by writing to TCDRS, P.O. box 2034, Austin, Texas 78768-0234.

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

## LUBBOCK COUNTY, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2009

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 8.86% for the months of the accounting year in 2008, and 8.79% for the months of the accounting year in 2009.

The contribution rate payable by the employee members for calendar year 2009 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, 2009, the annual pension cost for the TCDRS plan for its employees was \$3,583,407, and the actual contributions were \$3,583,407.

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, 2006 and December 31, 2007, the basis for determining the contribution rates for calendar years 2008 and 2009. The December 31, 2008 actuarial valuation is the most recent valuation.

#### Actuarial Valuation Information

Actuarial valuation date	12/31/06	12/31/07	12/31/08
Actuarial cost method	Entry Age	Entry Age	Entry Age
Amortization method	Level Percent of payroll, closed	Level Percent of payroll, closed	Level Percent of payroll, closed
Amortization period in years	15	15	20
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value

#### 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			

## LUBBOCK COUNTY, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2009

#### 4. Trend Information for the Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2007	2,712,786	100%	
September 30, 2008	3,073,209	100%	
September 30, 2009	3,583,407	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, 2009, 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, 2010, 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 \$5,159,888. 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, 2008, through Blue Cross/Blue Shield of Texas.

Claims information is as follows:

Fiscal Year Ended	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2008	305,064	5,089,902	4,932,641	462,325
September 30, 2009	462,325	5,133,174	5,266,076	329,423

Lubbock County offers certain health care benefits for retired employees, referred to as Other Post Employment Benefits Other Than Pensions (OPEB). Effective October 1, 2008, the County adopted GASB 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. Previously, the costs for these benefits were recognized as expenditures on the cash basis as claims or premiums were paid. Upon adoption of this standard, the County recognizes these post employment benefit costs utilizing an accrual method of accounting. This change has resulted in an increase of \$834,322 in expenditures for the year ended September

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

30, 2009.

Lubbock County's other postemployment benefit cost is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the guidelines of GASB 45. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excesses) over a period not to exceed 30 years.

The County maintains a single employer defined benefit plan to provide certain postretirement healthcare benefits. Lubbock County employees and their dependent spouses that meet the plan's conditions at the time of retirement are eligible to receive retiree health care benefits at the retiree's expense. Benefits provided include health and dental insurance coverage.

The following table presents the OPEB cost for the year, the amount actually contributed and changes in the OPEB Plan for the year ended September 30, 2009:

Annual required contribution (ARC)	\$ 834,322
Interest on net OPEB obligation	
Adjustment to ARC	
Annual OPEB cost	834,322
Contributions made	
Increase in net OPEB obligation	834,322
Net OPEB obligation - beginning of year	
Net OPEB obligation - end of year	\$ 834,322

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the ARC of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

In the September 30, 2009 actuarial valuation, the Projected Unit Credit, Level Percent of Payroll actuarial cost method was used. The actuarial assumptions included a 7.50% investment rate of return (net of administrative expenses) and payroll growth of 3.00%. Actuarial assumptions also included an annual healthcare cost trend rate of 10.00% initially, reduced by decrements to an ultimate rate of 4.50% in 11 years. The actuarial value of assets was set equal to the reported market value of assets. The UAAL is being amortized as a level percent of payroll required to fully amortize the UAAL over a 30 year period.

**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, 2009.



## **LUBBOCK COUNTY, TEXAS**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**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, 2009 were \$12,683 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.

**P. Prior Period Adjustment**

In prior years, the County has been reporting total accrued personal leave in the fund financial statements. However, only the portion that has matured as a result of employee resignations or retirements should be accounted for in this manner. The remaining amount is to be recorded in the government-wide financial statements. Therefore, a prior period adjustment in the amount of \$1,321,028 has been made. This amount represents the total accrued personal leave accounted for in governmental funds at the end of the prior fiscal 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, 2009**

**EXHIBIT B-1**  
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 31,221,126	\$ 31,221,126	\$ 30,771,801	\$ 449,325
Sales Tax	16,300,000	16,300,000	16,789,335	(489,335)
Licenses and permits	108,400	108,400	147,788	39,388
Intergovernmental	1,622,470	1,622,470	1,814,841	192,371
Fees of Office	3,109,410	3,109,410	2,875,431	(233,979)
Commissions	3,660,225	3,660,225	3,123,909	(536,316)
Charges for Services	707,900	707,900	460,926	(246,974)
Fines and Forfeitures	2,319,788	2,319,788	1,595,150	(724,638)
Investment Earnings	1,200,000	1,200,000	2,649,886	1,449,886
Other	1,369,700	1,369,700	1,213,045	(156,655)
Total revenues	61,619,019	61,619,019	61,442,112	(176,907)
Expenditures:				
Current:				
General Administration				
Commissioners Court	358,931	358,931	348,616	10,315
County Judge	219,560	219,560	207,932	11,628
County Clerk	1,048,623	1,048,623	925,767	122,856
Information Systems	2,910,683	2,910,683	2,830,517	80,166
Self Insurance Claims	50,000	39,844		39,844
Non-Departmental	3,479,467	3,045,547	2,378,787	666,760
Admin, Research	133,928	136,428	133,836	2,592
Judicial Compliance	297,787	297,787	202,648	95,139
Total General Administration	8,498,979	8,057,403	7,028,103	1,029,300
Financial				
Treasurer	204,253	204,253	201,133	3,120
Tax Office	1,319,446	1,319,446	1,246,674	72,772
Purchasing	246,784	246,784	234,711	12,073
Auditor	752,393	752,393	660,429	91,964
Human Resources	350,430	350,430	310,847	39,583
Total Financial	2,873,306	2,873,306	2,653,794	219,512
Judicial				
District Court	2,728,319	2,720,089	2,640,795	79,294
District Clerk	1,280,871	1,280,871	1,211,940	68,931
Justice of the Peace, Precinct 1	239,840	239,840	230,453	9,387
Justice of the Peace, Precinct 2	199,096	199,096	177,651	21,445
Justice of the Peace, Precinct 3	225,387	225,387	178,063	47,324
Justice of the Peace, Precinct 4	226,299	226,299	224,836	1,463
Central Jury	213,250	318,250	295,580	22,670
Judicial	3,181,697	3,189,927	3,157,511	32,416
Total Judicial	8,294,759	8,399,759	8,116,829	282,930
Legal				
Criminal District Attorney	4,582,742	4,582,742	4,495,593	87,149
Total Legal	4,582,742	4,582,742	4,495,593	87,149
Public Safety				
Constable 1	58,398	58,398	54,646	3,752
Constable 2	58,398	58,408	56,420	1,988
Constable 3	58,398	58,388	55,487	2,901
Constable 4	58,398	58,398	55,661	2,737
Medical Examiner		938,934	909,393	29,541
Sheriff	7,226,486	7,165,696	6,606,656	559,040

**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT B-1**  
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Jail	19,523,549	19,533,549	18,119,559	1,413,990
Inmate Travel/Boarding	174,700	174,700	96,194	78,506
Public Safety	1,686,503	897,698	885,381	12,317
Total Public Safety	28,844,830	28,944,169	26,839,397	2,104,772
Correctional				
Adult Probation	19,057	19,057	52,472	(33,415)
Total Correctional	19,057	19,057	52,472	(33,415)
Facilities				
Facilities (Maint)	5,778,801	5,769,801	3,966,085	1,803,716
Total Facilities	5,778,801	5,769,801	3,966,085	1,803,716
Health				
Sanitation	255,157	252,657	225,100	27,557
Total Health	255,157	252,657	225,100	27,557
Welfare				
General Assistance	478,957	478,957	438,606	40,351
Veterans Affairs	47,605	47,605	30,703	16,902
Total Welfare	526,562	526,562	469,309	57,253
Conservation				
Agriculture Extention	254,352	254,352	235,422	18,930
Total Conservation	254,352	254,352	235,422	18,930
Elections				
Elections	1,691,500	1,949,500	1,667,467	282,033
Total Elections	1,691,500	1,949,500	1,667,467	282,033
Culture/Recreation				
Museum	10,900	10,900	10,137	763
Library Services	148,312	148,312	148,312	
Total Culture/Recreation	159,212	159,212	158,449	763
Transportation				
Transportation Services	188,910	188,910	112,866	76,024
Total Transportation	188,910	188,910	112,866	76,024
Capital Outlay	728,015	858,250	779,594	78,656
Debt Service				
Principal Retirement	153,813	153,813	134,258	19,555
Interest and Fiscal Charges	2,456	2,456	2,246	210
Total Debt Service	156,269	156,269	136,504	19,765
Total expenditures	62,852,451	62,991,949	56,937,004	6,054,945
Excess (deficiency) of revenues (under) expenditures	(1,233,432)	(1,372,930)	4,505,108	5,878,038
Other financing sources (uses):				
Transfers out	(2,266,568)	(2,266,568)	(2,091,354)	175,214
Total other financing sources (uses)	(2,266,568)	(2,266,568)	(2,091,354)	(175,214)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,500,000)	(3,639,498)	2,413,754	6,053,252
Fund balances/equity, October 1	23,149,539	23,149,539	23,899,538	749,999
Prior Period Adjustment			1,036,238	1,036,238
Fund balances/equity, September 30	\$ 19,649,539	\$ 19,510,041	\$ 27,349,530	\$ 7,839,489

**LUBBOCK COUNTY, TEXAS**

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

YEAR ENDED SEPTEMBER 30, 2009

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)
12/31/06	\$ 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%
12/31/08	75,068,128	90,271,497	15,203,369	83.16%	35,927,173	42.32%

**LUBBOCK COUNTY, TEXAS**

REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF FUNDING PROGRESS OF  
OTHER POSTEMPLOYMENT BENEFIT PLAN  
YEAR ENDED SEPTEMBER 30, 2009  
(AS REQUIRED BY GASB STATEMENT NO. 45)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
09/30/09	\$ 0	\$ 6,625,524	\$ 6,625,524	0%	\$ 16,565,000	40.00%

## **LUBBOCK COUNTY, TEXAS**

### **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2009**

#### 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, 2008 through September 30, 2009.
- 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, 2009**

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>			
Assets:			
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 5,417,822	\$ 360,299	\$ 5,778,121
<i>Investments</i>	12,448,411	1,277,422	13,725,833
Receivables ( net of allowances for uncollectibles):			
<i>Taxes</i>	39,853	59,609	99,462
<i>Other</i>	1,495,300	6,616	1,501,916
<i>Prepaid items</i>	350		350
<i>Other Current Assets</i>	9,307		9,307
<b>Total Assets</b>	<b>\$ 19,411,043</b>	<b>\$ 1,703,946</b>	<b>\$ 21,114,989</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$ 137,634	\$	\$ 137,634
<i>Accounts Payable</i>	2,219,402		2,219,402
<i>Accrued Wages</i>	42,659		42,659
<i>Other Liabilities</i>	270		270
Deferred Revenue:			
<i>Other</i>	270,542	40,052	310,594
<b>Total Liabilities</b>	<b>2,670,507</b>	<b>40,052</b>	<b>2,710,559</b>
Fund Balances			
<i>Reserved For:</i>			
<i>Debt Service</i>		1,663,894	1,663,894
<i>Unreserved, reported in:</i>			
<i>Special Revenue Funds</i>	16,740,536		16,740,536
<b>Total Fund Balances</b>	<b>16,740,536</b>	<b>1,663,894</b>	<b>18,404,430</b>
<b>Total Liabilities &amp; fund balances</b>	<b>\$ 19,411,043</b>	<b>\$ 1,703,946</b>	<b>\$ 21,114,989</b>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
Taxes			
Property Tax	\$ 5,114,875	\$ 7,659,441	\$ 12,774,316
Intergovernmental	5,270,966		5,270,966
Fees of Office	1,663,238		1,663,238
Charges for Services	2,646,474		2,646,474
Fines and Forfeitures	114,330		114,330
Investment Earnings	583,989	101,405	685,394
Other	1,527,795		1,527,795
Total revenues	<u>16,921,667</u>	<u>7,760,846</u>	<u>24,682,513</u>
Expenditures:			
Current:			
General Administration	128,411		128,411
Judicial	1,494,441		1,494,441
Legal	2,323,392		2,323,392
Public Safety	496,421		496,421
Correctional	7,174,930		7,174,930
Elections	37,399		37,399
Culture/Recreation	318,372		318,372
Transportation	3,323,607		3,323,607
Capital Outlay	1,770,170		1,770,170
Debt Service:			
Principal Retirement		3,925,000	3,925,000
Interest and Fiscal Charges		3,364,308	3,364,308
Total expenditures	<u>17,067,143</u>	<u>7,289,308</u>	<u>24,356,451</u>
Excess (deficiency) of revenues (under) expenditures	(145,476)	471,538	326,062
Other financing sources (uses):			
Transfers in	4,727,905		4,727,905
Transfers out	(2,636,551)		(2,636,551)
Total other financing sources (uses)	<u>2,091,354</u>		<u>2,091,354</u>
Net change in fund balances	1,945,878	471,538	2,417,416
Fund balances/equity, October 1	14,509,868	1,192,356	15,702,224
Prior Period Adjustment	284,790		284,790
Fund balances/equity, September 30	<u>\$ 16,740,536</u>	<u>\$ 1,663,894</u>	<u>\$ 18,404,430</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2009**

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
<b>ASSETS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$ 646,533	\$ 190,031	\$ 107,300	\$ 63,118
Investments	2,292,252	673,744	380,424	223,787
Receivables ( net of allowances for uncollectibles):				
Taxes		713	713	713
Other	185,320	1,940	1,311	768
Prepaid items				
Other Current Assets				
Total Assets	\$ 3,124,105	\$ 866,428	\$ 489,748	\$ 288,386
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Payroll Taxes and Related Items	\$ 22,678	\$ 605	\$ 1,142	\$ 586
Accounts Payable	107,398	1,522	2,058	1,632
Accrued Wages	7,537	396	646	221
Other Liabilities				
Deferred Revenue:				
Other	67,038	479	479	479
Total Liabilities	204,651	3,002	4,325	2,918
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds	2,919,454	863,426	485,423	285,468
Total Fund Balances	2,919,454	863,426	485,423	285,468
Total Liabilities & fund balances	\$ 3,124,105	\$ 866,428	\$ 489,748	\$ 288,386

<u>Shallowater Park</u>	<u>Permanent Improvement Fund</u>	<u>New Road Fund</u>	<u>Juvenile Justice Alter. Education Program</u>	<u>Star Program</u>
\$ 130,246	\$ 899,341	\$ 521,507	\$	\$ 83,509
461,784	3,188,572	1,848,976		
713	10,421			
1,341	9,524	5,224	28,560	
<u>\$ 594,084</u>	<u>\$ 4,107,858</u>	<u>\$ 2,375,707</u>	<u>\$ 28,560</u>	<u>\$ 83,509</u>
\$ 743	\$	\$	\$	\$ 5,305
2,264	336,833	140,193	4,977	76,560
762				1,644
479	7,002		23,583	
<u>4,248</u>	<u>343,835</u>	<u>140,193</u>	<u>28,560</u>	<u>83,509</u>
589,836	3,764,023	2,235,514		
<u>589,836</u>	<u>3,764,023</u>	<u>2,235,514</u>		
<u>\$ 594,084</u>	<u>\$ 4,107,858</u>	<u>\$ 2,375,707</u>	<u>\$ 28,560</u>	<u>\$ 83,509</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2009**

	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund	Juvenile Food Service Fund
<b>ASSETS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 205,484	\$	\$	\$
<i>Investments</i>	297,618			
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>	26,580			
<i>Other</i>	4,058	129,186	184,492	20,395
<i>Prepaid items</i>	350			
<i>Other Current Assets</i>				
<b>Total Assets</b>	<b>\$ 534,090</b>	<b>\$ 129,186</b>	<b>\$ 184,492</b>	<b>\$ 20,395</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 20,500	\$ 7,760	\$ 33,219	\$ 1,297
<i>Accounts Payable</i>	54,154	47,900	123,264	18,660
<i>Accrued Wages</i>	5,736	2,107	10,148	438
<i>Other Liabilities</i>			270	
Deferred Revenue:				
<i>Other</i>	17,859	71,419	17,591	
<b>Total Liabilities</b>	<b>98,249</b>	<b>129,186</b>	<b>184,492</b>	<b>20,395</b>
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>	435,841			
<b>Total Fund Balances</b>	<b>435,841</b>			
<b>Total Liabilities &amp; fund balances</b>	<b>\$ 534,090</b>	<b>\$ 129,186</b>	<b>\$ 184,492</b>	<b>\$ 20,395</b>

<u>Juvenile Substance Abuse Treatment</u>	<u>Community Corrections Assistance</u>	<u>Regional ICBP Grant</u>	<u>Title IV-E</u>	<u>CJD DWI Court</u>
\$ 22,515	\$ 6,233	\$ 3,674	\$	\$
1,700	4,417	23,353	40,702	537
<u>\$ 24,215</u>	<u>\$ 10,650</u>	<u>\$ 27,027</u>	<u>\$ 40,702</u>	<u>\$ 537</u>
\$ 7,277	\$ 736	\$	\$ 729	\$ 134
14,713	781	12,067	714,230	356
2,225	226		281	47
	6,513	14,960	6,843	
<u>24,215</u>	<u>8,256</u>	<u>27,027</u>	<u>722,083</u>	<u>537</u>
	2,394		(681,381)	
	2,394		(681,381)	
<u>\$ 24,215</u>	<u>\$ 10,650</u>	<u>\$ 27,027</u>	<u>\$ 40,702</u>	<u>\$ 537</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2009**

	CJD-Family Recovery Court	CJD-District Court JAG	On Line Access	MH- Private Defender
<b>ASSETS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$	\$	\$ 21,475	\$
Investments				
Receivables ( net of allowances for uncollectibles):				
Taxes				
Other	537	537	907	21,196
Prepaid items				
Other Current Assets				
Total Assets	\$ 537	\$ 537	\$ 22,382	\$ 21,196
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Payroll Taxes and Related Items	\$ 134	\$ 134	\$	\$
Accounts Payable	356	356	6,766	21,196
Accrued Wages	47	47		
Other Liabilities				
Deferred Revenue:				
Other				
Total Liabilities	537	537	6,766	21,196
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds			15,616	
Total Fund Balances			15,616	
Total Liabilities & fund balances	\$ 537	\$ 537	\$ 22,382	\$ 21,196

CJD Drug Court	DOJ Drug Court	CO- Drug Court Fee	Dispute Resolution Fund	USDA AG Mediation
\$	\$ 1,036	\$ 5,429 19,243	\$ 9,381	\$
92,408		4,519	5,804	86,492
			9,307	
<u>\$ 92,408</u>	<u>\$ 1,036</u>	<u>\$ 29,191</u>	<u>\$ 24,492</u>	<u>\$ 86,492</u>
\$ 1,318 90,667 423	\$ 1,036	\$ 10,361	\$ 4,693 8,177 1,074	\$ 2,433 81,117 746
<u>92,408</u>	<u>1,036</u>	<u>10,361</u>	<u>3,350</u> <u>17,294</u>	<u>125</u> <u>84,421</u>
		<u>18,830</u> <u>18,830</u>	<u>7,198</u> <u>7,198</u>	<u>2,071</u> <u>2,071</u>
<u>\$ 92,408</u>	<u>\$ 1,036</u>	<u>\$ 29,191</u>	<u>\$ 24,492</u>	<u>\$ 86,492</u>



**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2009**

	Domestic Relations Office	Truancy Mediation Program	Truancy Mediation Program	Law Library
<b>ASSETS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$	\$	\$	\$ 6,742
Investments				23,903
Receivables ( net of allowances for uncollectibles):				
Taxes				
Other	9,059	1,495	1,629	2,812
Prepaid items				
Other Current Assets				
Total Assets	\$ 9,059	\$ 1,495	\$ 1,629	\$ 33,457
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Payroll Taxes and Related Items	\$ 1,315	\$	\$ 26	\$ 732
Accounts Payable	6,854	1,310	1,464	10,638
Accrued Wages	545		139	316
Other Liabilities				
Deferred Revenue:				
Other				
Total Liabilities	8,714	1,310	1,629	11,686
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds	345	185		21,771
Total Fund Balances	345	185		21,771
Total Liabilities & fund balances	\$ 9,059	\$ 1,495	\$ 1,629	\$ 33,457

<u>Election Services Fund</u>	<u>Election Admin Fee Fund</u>	<u>Election Equipment Fund</u>	<u>Hazard Material EMG LEPC</u>	<u>Historic Survey Grant</u>
\$	\$ 24,179 85,724	\$ 28,398 100,685	\$	\$
94,950	242	284	12,409	13,588
<u>\$ 94,950</u>	<u>\$ 110,145</u>	<u>\$ 129,367</u>	<u>\$ 12,409</u>	<u>\$ 13,588</u>
\$	\$	\$	\$	\$
94,950			11,993	56 13,396 136
<u>94,950</u>	<u></u>	<u></u>	<u>416 12,409</u>	<u>13,588</u>
<u></u>	<u>110,145</u>	<u>129,367</u>	<u></u>	<u></u>
<u></u>	<u>110,145</u>	<u>129,367</u>	<u></u>	<u></u>
<u>\$ 94,950</u>	<u>\$ 110,145</u>	<u>\$ 129,367</u>	<u>\$ 12,409</u>	<u>\$ 13,588</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2009**

	Records Preservation Dist. Clerk	Co. Clerk Records Preservation	Comm. Court Records Preservation	Court House Security
<b>ASSETS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 5,559	\$ 534,301	\$ 115,612	\$ 4,882
<i>Investments</i>	19,714	1,894,340	409,897	17,312
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	225	11,084	2,647	1,741
<i>Prepaid items</i>				
<i>Other Current Assets</i>				
<b>Total Assets</b>	<b>\$ 25,498</b>	<b>\$ 2,439,725</b>	<b>\$ 528,156</b>	<b>\$ 23,935</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$ 566	\$	\$ 1,905
<i>Accounts Payable</i>		3,143		2,309
<i>Accrued Wages</i>		170		441
<i>Other Liabilities</i>				
<i>Deferred Revenue:</i>				
<i>Other</i>				
<b>Total Liabilities</b>		<b>3,879</b>		<b>4,655</b>
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>	25,498	2,435,846	528,156	19,280
<b>Total Fund Balances</b>	<b>25,498</b>	<b>2,435,846</b>	<b>528,156</b>	<b>19,280</b>
<b>Total Liabilities &amp; fund balances</b>	<b>\$ 25,498</b>	<b>\$ 2,439,725</b>	<b>\$ 528,156</b>	<b>\$ 23,935</b>

Heritage Tourism Fund	Child Abuse Prevention	Judicial Technology Fund	County Clerk Archive	Regional Public Defender- Capital
\$ 1,621 5,752	\$ 75	\$ 32,342 114,667	\$ 110,005 390,017	\$ 226,205
100		353	6,988	284,338
<u>\$ 7,473</u>	<u>\$ 75</u>	<u>\$ 147,362</u>	<u>\$ 507,010</u>	<u>\$ 510,543</u>
\$ 2	\$	\$	\$	\$ 13,426 30,797 3,878
<u>2</u>				<u>48,101</u>
<u>7,471</u> <u>7,471</u>	<u>75</u> <u>75</u>	<u>147,362</u> <u>147,362</u>	<u>507,010</u> <u>507,010</u>	<u>462,442</u> <u>462,442</u>
<u>\$ 7,473</u>	<u>\$ 75</u>	<u>\$ 147,362</u>	<u>\$ 507,010</u>	<u>\$ 510,543</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2009**

	Sheriff Contraband Fund	Inmate Supply Fund	Homeland Security Fund	LECD Grant Emergency Comm.
<b>ASSETS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 140,450	\$ 1,039,976	\$	\$
<i>Investments</i>				
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>			105,384	
<i>Prepaid items</i>				
<i>Other Current Assets</i>				
<b>Total Assets</b>	<b>\$ 140,450</b>	<b>\$ 1,039,976</b>	<b>\$ 105,384</b>	<b>\$</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$
<i>Accounts Payable</i>			105,384	
<i>Accrued Wages</i>				
<i>Other Liabilities</i>				
Deferred Revenue:				
<i>Other</i>				
<b>Total Liabilities</b>			<b>105,384</b>	
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>	140,450	1,039,976		
<b>Total Fund Balances</b>	<b>140,450</b>	<b>1,039,976</b>		
<b>Total Liabilities &amp; fund balances</b>	<b>\$ 140,450</b>	<b>\$ 1,039,976</b>	<b>\$ 105,384</b>	<b>\$</b>

<u>CDA Business Crimes</u>	<u>CDA Contraband Fund</u>	<u>South Plains Auto Task Force</u>	<u>JAG Justice Assistance</u>	<u>VCLG Victim Coordinator</u>
\$ 55,186	\$ 144,144	\$ 25,692	\$ 5,640	\$
1,974		74,723		4,746
<u>\$ 57,160</u>	<u>\$ 144,144</u>	<u>\$ 100,415</u>	<u>\$ 5,640</u>	<u>\$ 4,746</u>
\$ 638	\$	\$ 5,789	\$	\$ 399
1,039		47,063	438	2,988
222		1,504		133
		25,908	5,202	773
<u>1,899</u>		<u>80,264</u>	<u>5,640</u>	<u>4,293</u>
55,261	144,144	20,151		453
<u>55,261</u>	<u>144,144</u>	<u>20,151</u>		<u>453</u>
<u>\$ 57,160</u>	<u>\$ 144,144</u>	<u>\$ 100,415</u>	<u>\$ 5,640</u>	<u>\$ 4,746</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2009**

**EXHIBIT C-3**

Page 7 of 7

	Safe Neighborhood- CDA	Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
<b>ASSETS</b>			
Assets:			
<i>Pooled Cash &amp; Cash Equivalents</i>	\$	\$ 1	\$ 5,417,822
<i>Investments</i>			12,448,411
Receivables ( net of allowances for uncollectibles):			
<i>Taxes</i>			39,853
<i>Other</i>		9,301	1,495,300
<i>Prepaid items</i>			350
<i>Other Current Assets</i>			9,307
<b>Total Assets</b>	<b>\$</b>	<b>\$ 9,302</b>	<b>\$ 19,411,043</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$	\$ 1,359	\$ 137,634
<i>Accounts Payable</i>		6,040	2,219,402
<i>Accrued Wages</i>		424	42,659
<i>Other Liabilities</i>			270
Deferred Revenue:			
<i>Other</i>		44	270,542
<b>Total Liabilities</b>		<b>7,867</b>	<b>2,670,507</b>
Fund Balances			
<i>Unreserved, reported in:</i>			
<i>Special Revenue Funds</i>		1,435	16,740,536
<b>Total Fund Balances</b>		<b>1,435</b>	<b>16,740,536</b>
<b>Total Liabilities &amp; fund balances</b>	<b>\$</b>	<b>\$ 9,302</b>	<b>\$ 19,411,043</b>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
Revenue:				
Taxes				
Property Tax	\$	\$ 90,940	\$ 90,940	\$ 90,939
Intergovernmental	412,706			
Fees of Office				
Charges for Services	1,727,291			
Fines and Forfeitures				
Investment Earnings	46,492	30,400	17,734	10,128
Other	267,033	5,719	6,275	7,100
Total revenues	<u>2,453,522</u>	<u>127,059</u>	<u>114,949</u>	<u>108,167</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Elections				
Culture/Recreation		60,727	89,710	61,147
Transportation	2,491,667			
Capital Outlay	624,798	19,974	19,874	8,090
Debt Service:				
Total expenditures	<u>3,116,465</u>	<u>80,701</u>	<u>109,584</u>	<u>69,237</u>
Excess (deficiency) of revenues (under) expenditures	(662,943)	46,358	5,365	38,930
Other financing sources (uses):				
Transfers in	1,877,314			
Transfers out				
Total other financing sources (uses)	<u>1,877,314</u>			
Net change in fund balances	1,214,371	46,358	5,365	38,930
Fund balances/equity, October 1	1,649,311	813,086	477,905	246,245
Prior Period Adjustment	55,772	3,982	2,153	293
Fund balances/equity, September 30	<u>\$ 2,919,454</u>	<u>\$ 863,426</u>	<u>\$ 485,423</u>	<u>\$ 285,468</u>



<u>Shallowater Park</u>	<u>Permanent Improvement Fund</u>	<u>New Road Fund</u>	<u>Juvenile Justice Alter. Education Program</u>	<u>Star Program</u>
\$ 90,940	\$ 1,336,190	\$	\$ 40,369	\$ 310,406
		433,999		
21,202	132,515	85,098		
2,519	483,732			
<u>114,661</u>	<u>1,952,437</u>	<u>519,097</u>	<u>40,369</u>	<u>310,406</u>
			40,369	388,533
77,568		831,940		
19,974	660,101	48,835		
<u>97,542</u>	<u>660,101</u>	<u>880,775</u>	<u>40,369</u>	<u>388,533</u>
17,119	1,292,336	(361,678)		(78,127)
				70,488
				<u>70,488</u>
17,119	1,292,336	(361,678)		(7,639)
569,348	2,471,687	2,597,192		
3,369				7,639
<u>\$ 589,836</u>	<u>\$ 3,764,023</u>	<u>\$ 2,235,514</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, 2009

	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund	Juvenile Food Service Fund
Revenue:				
Taxes				
Property Tax	\$ 3,414,926	\$	\$	\$
Intergovernmental	52,076	513,390	719,331	130,049
Fees of Office				
Charges for Services	15,073		352,950	
Fines and Forfeitures				
Investment Earnings	73,495			
Other	5,369			
Total revenues	<u>3,560,939</u>	<u>513,390</u>	<u>1,072,281</u>	<u>130,049</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional	1,848,049	734,774	2,784,758	253,696
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Total expenditures	<u>1,848,049</u>	<u>734,774</u>	<u>2,784,758</u>	<u>253,696</u>
Excess (deficiency) of revenues (under) expenditures	1,712,890	(221,384)	(1,712,477)	(123,647)
Other financing sources (uses):				
Transfers in	26,534	202,834	1,644,098	120,177
Transfers out	(2,313,692)	(4,295)		
Total other financing sources (uses)	<u>(2,287,158)</u>	<u>198,539</u>	<u>1,644,098</u>	<u>120,177</u>
Net change in fund balances	(574,268)	(22,845)	(68,379)	(3,470)
Fund balances/equity, October 1	962,653			
Prior Period Adjustment	47,456	22,845	68,379	3,470
Fund balances/equity, September 30	<u>\$ 435,841</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

<u>Juvenile Substance Abuse Treatment</u>	<u>Community Corrections Assistance</u>	<u>Regional ICBP Grant</u>	<u>Title IV-E</u>	<u>CJD DWI Court</u>
\$ 16,552	\$ 51,714	\$ 99,997	\$ 99,421	\$ 537
			(94,092)	
<u>16,552</u>	<u>51,714</u>	<u>99,997</u>	<u>5,329</u>	<u>537</u>
				537
602,116	51,714	99,997	370,924	
<u>602,116</u>	<u>51,714</u>	<u>99,997</u>	<u>370,924</u>	<u>537</u>
(585,564)			(365,595)	
569,640			(315,786)	
<u>569,640</u>			<u>(315,786)</u>	
(15,924)			(681,381)	
15,924	2,394			
<u>\$ 15,924</u>	<u>\$ 2,394</u>	<u>\$</u>	<u>\$ (681,381)</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, 2009

	CJD-Family Recovery Court	CJD-District Court JAG	On Line Access	MH- Private Defender
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	537	537		89,432
Fees of Office			23,138	
Charges for Services				
Fines and Forfeitures				
Investment Earnings			321	
Other				
Total revenues	<u>537</u>	<u>537</u>	<u>23,459</u>	<u>89,432</u>
Expenditures:				
Current:				
General Administration				
Judicial	537	537	13,209	111,790
Legal				
Public Safety				
Correctional				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Total expenditures	<u>537</u>	<u>537</u>	<u>13,209</u>	<u>111,790</u>
Excess (deficiency) of revenues (under) expenditures			10,250	(22,358)
Other financing sources (uses):				
Transfers in				22,358
Transfers out				
Total other financing sources (uses)				<u>22,358</u>
Net change in fund balances			10,250	
Fund balances/equity, October 1			5,366	
Prior Period Adjustment				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 15,616</u>	<u>\$</u>

CJD Drug Court	DOJ Drug Court	CO- Drug Court Fee	Dispute Resolution Fund	USDA AG Mediation
\$ 243,453	\$ 84,000	\$ 26,446	\$ 324,648	\$ 275,740
				51,188
		1,023	25	
	36,686	125		66,910
<u>243,453</u>	<u>120,686</u>	<u>27,594</u>	<u>324,673</u>	<u>393,838</u>
243,453	120,686	32,955	298,078	393,850
<u>243,453</u>	<u>120,686</u>	<u>32,955</u>	<u>298,078</u>	<u>393,850</u>
		(5,361)	26,595	(12)
			(2,778)	12
			<u>(2,778)</u>	<u>12</u>
		(5,361)	23,817	
		24,191	(22,394)	
			5,775	2,071
\$	\$	\$ 18,830	\$ 7,198	\$ 2,071

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Domestic Relations Office	Tuancy Mediation Program	Tuancy Mediation Program	Law Library
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental		23,258	1,629	
Fees of Office	157,576			
Charges for Services				168,895
Fines and Forfeitures				1,060
Investment Earnings				908
Other				
Total revenues	<u>157,576</u>	<u>23,258</u>	<u>1,629</u>	<u>170,863</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal	163,762	25,658	1,810	65,235
Public Safety				
Correctional				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				118,180
Debt Service:				
Total expenditures	<u>163,762</u>	<u>25,658</u>	<u>1,810</u>	<u>183,415</u>
Excess (deficiency) of revenues (under) expenditures	(6,186)	(2,400)	(181)	(12,552)
Other financing sources (uses):				
Transfers in		2,585	181	
Transfers out				
Total other financing sources (uses)		<u>2,585</u>	<u>181</u>	
Net change in fund balances	(6,186)	185		(12,552)
Fund balances/equity, October 1	6,505			30,526
Prior Period Adjustment	26			3,797
Fund balances/equity, September 30	<u>\$ 345</u>	<u>\$ 185</u>	<u>\$</u>	<u>\$ 21,771</u>

<u>Election Services Fund</u>	<u>Election Admin Fee Fund</u>	<u>Election Equipment Fund</u>	<u>Hazard Material EMG LEPC</u>	<u>Historic Survey Grant</u>
\$	\$	\$	\$	\$
			12,409	13,588
37,399	4,959			
	3,950	4,825		
			3,103	15,632
<u>37,399</u>	<u>8,909</u>	<u>4,825</u>	<u>15,512</u>	<u>29,220</u>
			15,512	
37,399				29,220
<u>37,399</u>			<u>15,512</u>	<u>29,220</u>
	8,909	4,825		
	8,909	4,825		
	101,236	124,542		
<u>\$</u>	<u>\$ 110,145</u>	<u>\$ 129,367</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, 2009

	Records Preservation Dist. Clerk	Co. Clerk Records Preservation	Comm. Court Records Preservation	Court House Security
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Fees of Office	17,471	241,490	83,020	120,490
Charges for Services				
Fines and Forfeitures				
Investment Earnings	790	82,219	17,096	1,083
Other				
Total revenues	<u>18,261</u>	<u>323,709</u>	<u>100,116</u>	<u>121,573</u>
Expenditures:				
Current:				
General Administration		128,411		
Judicial	1,890			
Legal				
Public Safety				146,006
Correctional				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay	13,000		9,399	
Debt Service:				
Total expenditures	<u>14,890</u>	<u>128,411</u>	<u>9,399</u>	<u>146,006</u>
Excess (deficiency) of revenues (under) expenditures	3,371	195,298	90,717	(24,433)
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances	3,371	195,298	90,717	(24,433)
Fund balances/equity, October 1	22,127	2,239,700	437,439	39,366
Prior Period Adjustment		848		4,347
Fund balances/equity, September 30	<u>\$ 25,498</u>	<u>\$ 2,435,846</u>	<u>\$ 528,156</u>	<u>\$ 19,280</u>



<u>Heritage Tourism Fund</u>	<u>Child Abuse Prevention</u>	<u>Judicial Technology Fund</u>	<u>County Clerk Archive</u>	<u>Regional Public Defender- Capital</u>
\$	\$	\$	\$	\$
	73	41,123	242,793	1,344,791
7,296	2	4,615	13,644	3,109
<u>7,296</u>	<u>75</u>	<u>45,738</u>	<u>256,437</u>	<u>1,347,900</u>
		5,314		963,533
		<u>5,314</u>		<u>963,533</u>
7,296	75	40,424	256,437	384,367
				72,330
				<u>72,330</u>
7,296	75	40,424	256,437	456,697
175		106,938	250,573	5,745
<u>\$ 7,471</u>	<u>\$ 75</u>	<u>\$ 147,362</u>	<u>\$ 507,010</u>	<u>\$ 462,442</u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Sheriff Contraband Fund	Inmate Supply Fund	Homeland Security Fund	LECD Grant Emergency Comm.
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental			96,835	49,503
Fees of Office				
Charges for Services				
Fines and Forfeitures	114,330			
Investment Earnings	1,537	15,270		
Other	165	258,771		
Total revenues	<u>116,032</u>	<u>274,041</u>	<u>96,835</u>	<u>49,503</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety	50,584	229,974		54,345
Correctional				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay	19,752	33,939	96,835	
Debt Service:				
Total expenditures	<u>70,336</u>	<u>263,913</u>	<u>96,835</u>	<u>54,345</u>
Excess (deficiency) of revenues (under) expenditures	45,696	10,128		(4,842)
Other financing sources (uses):				
Transfers in				4,842
Transfers out				
Total other financing sources (uses)				<u>4,842</u>
Net change in fund balances	45,696	10,128		
Fund balances/equity, October 1	94,754	1,029,848		
Prior Period Adjustment				
Fund balances/equity, September 30	<u>\$ 140,450</u>	<u>\$ 1,039,976</u>	<u>\$</u>	<u>\$</u>

<u>CDA Business Crimes</u>	<u>CDA Contraband Fund</u>	<u>South Plains Auto Task Force</u>	<u>JAG Justice Assistance</u>	<u>VCLG Victim Coordinator</u>
\$	\$	\$	\$	\$
333,782		407,190	81,451	30,058
1,533	3,862		3,665	
34,036	256,137	77,575		
<u>369,351</u>	<u>259,999</u>	<u>484,765</u>	<u>85,116</u>	<u>30,058</u>
432,398	229,754	518,587	61,661	30,058
		53,964	23,455	
<u>432,398</u>	<u>229,754</u>	<u>572,551</u>	<u>85,116</u>	<u>30,058</u>
(63,047)	30,245	(87,786)		
		82,750		
		<u>82,750</u>		
(63,047)	30,245	(5,036)		
117,650	113,899			
658		25,187		453
<u>\$ 55,261</u>	<u>\$ 144,144</u>	<u>\$ 20,151</u>	<u>\$</u>	<u>\$ 453</u>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Safe Neighborhood- CDA	Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:			
Taxes			
Property Tax	\$	\$	\$ 5,114,875
Intergovernmental	9,590	60,417	5,270,966
Fees of Office			1,663,238
Charges for Services			2,646,474
Fines and Forfeitures			114,330
Investment Earnings			583,989
Other			1,527,795
Total revenues	<u>9,590</u>	<u>60,417</u>	<u>16,921,667</u>
Expenditures:			
Current:			
General Administration			128,411
Judicial			1,494,441
Legal	9,590	92,951	2,323,392
Public Safety			496,421
Correctional			7,174,930
Elections			37,399
Culture/Recreation			318,372
Transportation			3,323,607
Capital Outlay			1,770,170
Debt Service:			
Total expenditures	<u>9,590</u>	<u>92,951</u>	<u>17,067,143</u>
Excess (deficiency) of revenues (under) expenditures		(32,534)	(145,476)
Other financing sources (uses):			
Transfers in		31,762	4,727,905
Transfers out			(2,636,551)
Total other financing sources (uses)		<u>31,762</u>	<u>2,091,354</u>
Net change in fund balances		(772)	1,945,878
Fund balances/equity, October 1			14,509,868
Prior Period Adjustment		2,207	284,790
Fund balances/equity, September 30	<u>\$</u>	<u>\$ 1,435</u>	<u>\$ 16,740,536</u>

**LUBBOCK COUNTY, TEXAS**  
**CONSOLIDATED ROAD & BRIDGE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-5**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 431,402	\$ 431,402	\$ 412,706	\$ (18,696)
Charges for Services	1,698,000	1,698,000	1,727,291	29,291
Investment Earnings	40,000	40,000	46,492	6,492
Other	100,630	100,630	267,033	166,403
Total revenues	2,270,032	2,270,032	2,453,522	183,490
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	1,877,323	1,877,323	1,719,707	157,616
Supplies	353,000	698,148	185,683	512,465
Maintenance	770,000	572,449	510,850	61,599
Utilities	55,000	55,000	37,953	17,047
Training/Dues	4,000	590	590	
Professional/Contract Services	144,000	39,813	15,384	24,429
Rental/Leases	80,000	40,000	21,500	18,500
Total Transportation	3,283,323	3,283,323	2,491,667	791,656
Capital Outlay	918,402	918,402	624,798	293,604
Total expenditures	4,201,725	4,201,725	3,116,465	1,085,260
Excess (deficiency) of revenues (under) expenditures	(1,931,693)	(1,931,693)	(662,943)	1,268,750
Other financing sources (uses):				
Transfers in	1,877,314	1,877,314	1,877,314	
Total other financing sources (uses)	1,877,314	1,877,314	1,877,314	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(54,379)	(54,379)	1,214,371	1,268,750
Fund balances/equity, October 1	1,649,311	1,649,311	1,649,311	
Prior Period Adjustment			55,772	55,772
Fund balances/equity, September 30	\$ 1,594,932	\$ 1,594,932	\$ 2,919,454	\$ 1,324,522

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-6

PRECINCT 1 PARK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 92,910	\$ 92,910	\$ 90,940	\$ (1,970)
<i>Investment Earnings</i>	19,250	19,250	30,400	11,150
<i>Other</i>	6,000	6,000	5,719	(281)
Total revenues	118,160	118,160	127,059	8,899
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries &amp; Benefits</i>	57,730	57,730	53,293	4,437
<i>Supplies</i>	13,150	13,150	2,201	10,949
<i>Maintenance</i>	8,000	8,000	436	7,564
<i>Utilities</i>	8,000	8,000	4,797	3,203
<i>Professional Contract Services</i>	5,000	5,000		5,000
Total Culture/Recreation	91,880	91,880	60,727	31,153
<i>Capital Outlay</i>	40,000	40,000	19,974	20,026
Total expenditures	131,880	131,880	80,701	51,179
Excess (deficiency) of revenues (under) expenditures	(13,720)	(13,720)	46,358	60,078
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(13,720)	(13,720)	46,358	60,078
Fund balances/equity, October 1	813,086	813,086	813,086	
Prior Period Adjustment			3,982	3,982
Fund balances/equity, September 30	\$ 799,366	\$ 799,366	\$ 863,426	\$ 64,060

**LUBBOCK COUNTY, TEXAS**  
**SLATON/ROOSEVELT PARKS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-7**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 92,833	\$ 92,833	\$ 90,940	\$ (1,893)
Investment Earnings	13,000	13,000	17,734	4,734
Other	2,650	2,650	6,275	3,625
Total revenues	108,483	108,483	114,949	6,466
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	92,210	92,210	79,599	12,611
Supplies	3,700	3,700	866	2,834
Maintenance	26,000	26,000	3,340	22,660
Utilities	10,000	10,000	5,225	4,775
Training/Dues	1,000	1,000	680	320
Professional Contract Services	1,200	1,200		1,200
Total Culture/Recreation	134,110	134,110	89,710	44,400
Capital Outlay	35,000	35,000	19,874	15,126
Total expenditures	169,110	169,110	109,584	59,526
Excess (deficiency) of revenues (under) expenditures	(60,627)	(60,627)	5,365	65,992
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(60,627)	(60,627)	5,365	65,992
Fund balances/equity, October 1	477,905	477,905	477,905	
Prior Period Adjustment			2,153	2,153
Fund balances/equity, September 30	\$ 417,278	\$ 417,278	\$ 485,423	\$ 68,145

**LUBBOCK COUNTY, TEXAS**

IDALOU/NEW DEAL PARKS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 93,358	\$ 93,358	\$ 90,939	\$ (2,419)
<i>Investment Earnings</i>	6,300	6,300	10,128	3,828
<i>Other</i>	10,100	10,100	7,100	(3,000)
Total revenues	109,758	109,758	108,167	(1,591)
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries &amp; Benefits</i>	58,322	58,322	47,909	10,413
<i>Supplies</i>	10,000	10,000	972	9,028
<i>Maintenance</i>	5,000	15,000	5,427	9,573
<i>Utilities</i>	8,000	8,000	6,839	1,161
Total Culture/Recreation	81,322	91,322	61,147	30,175
<i>Capital Outlay</i>	70,000	60,000	8,090	51,910
Total expenditures	151,322	151,322	69,237	82,085
Excess (deficiency) of revenues (under) expenditures	(41,564)	(41,564)	38,930	80,494
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(41,564)	(41,564)	38,930	80,494
Fund balances/equity, October 1	246,245	246,245	246,245	
Prior Period Adjustment			293	293
Fund balances/equity, September 30	\$ 204,681	\$ 204,681	\$ 285,468	\$ 80,787



**LUBBOCK COUNTY, TEXAS**  
**SHALLOWATER PARK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-9**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 92,833	\$ 92,833	\$ 90,940	\$ (1,893)
<i>Investment Earnings</i>	11,000	11,000	21,202	10,202
<i>Other</i>	1,700	1,700	2,519	819
Total revenues	105,533	105,533	114,661	9,128
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries &amp; Benefits</i>	51,882	53,807	53,693	114
<i>Supplies</i>	3,000	4,950	3,509	1,441
<i>Maintenance</i>	19,000	15,550	12,195	3,355
<i>Utilities</i>	9,000	7,075	6,021	1,054
<i>Professional Contract Services</i>	1,000	2,500	2,150	350
Total Culture/Recreation	83,882	83,882	77,568	6,314
<i>Capital Outlay</i>	20,000	20,000	19,974	26
Total expenditures	103,882	103,882	97,542	6,340
Excess (deficiency) of revenues (under) expenditures	1,651	1,651	17,119	15,468
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1,651	1,651	17,119	15,468
Fund balances/equity, October 1	569,348	569,348	569,348	
Prior Period Adjustment			3,369	3,369
Fund balances/equity, September 30	\$ 570,999	\$ 570,999	\$ 589,836	\$ 18,837

**LUBBOCK COUNTY, TEXAS**  
 PERMANENT IMPROVEMENT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 1,360,372	\$ 1,360,372	\$ 1,336,190	\$ (24,182)
<i>Investment Earnings</i>	45,000	45,000	132,515	87,515
<i>Other</i>	483,732	483,732	483,732	
Total revenues	<u>1,889,104</u>	<u>1,889,104</u>	<u>1,952,437</u>	<u>63,333</u>
Expenditures:				
<i>Capital Outlay</i>	<u>2,754,000</u>	<u>2,754,000</u>	<u>660,101</u>	<u>2,093,899</u>
Total expenditures	<u>2,754,000</u>	<u>2,754,000</u>	<u>660,101</u>	<u>2,093,899</u>
Excess (deficiency) of revenues (under) expenditures	<u>(864,896)</u>	<u>(864,896)</u>	<u>1,292,336</u>	<u>2,157,232</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(864,896)	(864,896)	1,292,336	2,157,232
Fund balances/equity, October 1	2,471,687	2,471,687	2,471,687	
Fund balances/equity, September 30	<u>\$ 1,606,791</u>	<u>\$ 1,606,791</u>	<u>\$ 3,764,023</u>	<u>\$ 2,157,232</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-11

NEW ROAD FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 50,000	\$ 50,000	\$	\$ (50,000)
Charges for Services	420,000	420,000	433,999	13,999
Investment Earnings	90,000	90,000	85,098	(4,902)
Total revenues	<u>560,000</u>	<u>560,000</u>	<u>519,097</u>	<u>(40,903)</u>
Expenditures:				
Current:				
Transportation				
Supplies	500,000	652,665	474,005	178,660
Professional/Contract Services	454,435	354,435	354,435	
Other		3,500	3,500	
Total Transportation	<u>954,435</u>	<u>1,010,600</u>	<u>831,940</u>	<u>178,660</u>
Capital Outlay	<u>155,000</u>	<u>98,835</u>	<u>48,835</u>	<u>50,000</u>
Total expenditures	<u>1,109,435</u>	<u>1,109,435</u>	<u>880,775</u>	<u>228,660</u>
Excess (deficiency) of revenues (under) expenditures	<u>(549,435)</u>	<u>(549,435)</u>	<u>(361,678)</u>	<u>187,757</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(549,435)	(549,435)	(361,678)	187,757
Fund balances/equity, October 1	2,597,192	2,597,192	2,597,192	
Fund balances/equity, September 30	<u>\$ 2,047,757</u>	<u>\$ 2,047,757</u>	<u>\$ 2,235,514</u>	<u>\$ 187,757</u>

**LUBBOCK COUNTY, TEXAS**

JUVENILE JUSTICE ALTER. EDUC PROGRAM

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

**EXHIBIT C-12**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 82,000	\$ 82,000	\$ 40,369	\$ (41,631)
Total revenues	<u>82,000</u>	<u>82,000</u>	<u>40,369</u>	<u>(41,631)</u>
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Professional Contract Services</i>	82,000	82,000	40,369	41,631
<i>Total Correctional</i>	<u>82,000</u>	<u>82,000</u>	<u>40,369</u>	<u>41,631</u>
Total expenditures	<u>82,000</u>	<u>82,000</u>	<u>40,369</u>	<u>41,631</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

STAR PROGRAM- JUVENILE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 386,782	\$ 386,782	\$ 310,406	\$ (76,376)
Total revenues	386,782	386,782	310,406	(76,376)
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries &amp; Benefits</i>	484,661	484,661	369,003	115,658
<i>Supplies</i>	11,200	11,200	6,727	4,473
<i>Maintenance</i>	15,500	13,950	7,377	6,573
<i>Training/Dues</i>	4,000	5,550	5,426	124
Total Correctional	515,361	515,361	388,533	126,828
Total expenditures	515,361	515,361	388,533	126,828
Excess (deficiency) of revenues (under) expenditures	(128,579)	(128,579)	(78,127)	50,452
Other financing sources (uses):				
<i>Transfers in</i>	128,579	128,579	70,488	(58,091)
Total other financing sources (uses)	128,579	128,579	70,488	(58,091)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(7,639)	(7,639)
Fund balances/equity, October 1				
Prior Period Adjustment			7,639	7,639
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**

JUVENILE PROBATION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-14

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Taxes	\$ 3,522,659	\$ 3,522,659	\$ 3,414,926	\$ (107,733)
Intergovernmental	54,150	54,150	52,076	(2,074)
Charges for Services	13,000	13,000	15,073	2,073
Investment Earnings	62,500	62,500	73,495	10,995
Other	3,800	3,800	5,369	1,569
Total revenues	3,656,109	3,656,109	3,560,939	(95,170)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,448,932	1,476,030	1,326,121	149,909
Supplies	55,550	50,050	42,453	7,597
Maintenance	44,500	42,000	25,180	16,820
Utilities	188,000	185,512	142,058	43,454
Training/Dues	100,325	90,325	77,045	13,280
Professional Contract Services	210,000	229,388	198,981	30,407
Rental/Leases	35,000	36,100	36,039	61
Insurance/Bonds	250	250	172	78
Total Correctional	2,082,557	2,109,655	1,848,049	261,606
Total expenditures	2,082,557	2,109,655	1,848,049	261,606
Excess (deficiency) of revenues (under) expenditures	1,573,552	1,546,454	1,712,890	166,436
Other financing sources (uses):				
Transfers in	26,534	26,534	26,534	
Transfers out	(3,021,525)	(3,021,525)	(2,313,692)	707,833
Total other financing sources (uses)	(2,994,991)	(2,994,991)	(2,287,158)	707,833
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,421,439)	(1,448,537)	(574,268)	874,269
Fund balances/equity, October 1	962,653	962,653	962,653	
Prior Period Adjustment			47,456	47,456
Fund balances/equity, September 30	\$ (458,786)	\$ (485,884)	\$ 435,841	\$ 921,725

**LUBBOCK COUNTY, TEXAS**  
**JUVENILE PROBATION COMMISSION GRANT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-15**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 435,233	\$ 497,084	\$ 513,390	\$ 16,306
Total revenues	435,233	497,084	513,390	16,306
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries &amp; Benefits</i>	598,538	598,538	509,904	88,634
<i>Utilities</i>	149,760	211,611	224,870	(13,259)
Total Correctional	748,298	810,149	734,774	75,375
Total expenditures	748,298	810,149	734,774	75,375
Excess (deficiency) of revenues (under) expenditures	(313,065)	(313,065)	(221,384)	91,681
Other financing sources (uses):				
<i>Transfers in</i>	313,065	313,065	202,834	(110,231)
<i>Transfers out</i>			(4,295)	(4,295)
Total other financing sources (uses)	313,065	313,065	198,539	(114,526)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(22,845)	(22,845)
Fund balances/equity, October 1				
Prior Period Adjustment			22,845	22,845
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS****EXHIBIT C-16**

JUVENILE DETENTION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 678,814	\$ 678,814	\$ 719,331	\$ 40,517
Charges for Services	340,000	340,000	352,950	12,950
Total revenues	<u>1,018,814</u>	<u>1,018,814</u>	<u>1,072,281</u>	<u>53,467</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	2,677,884	2,714,654	2,441,229	273,425
Supplies	78,572	78,572	70,490	8,082
Maintenance	3,500	3,500	2,732	768
Training/Dues	15,000	15,000	12,509	2,491
Professional Contract Services	343,600	343,600	214,478	129,122
Insurance/Bonds	75,000	75,000	43,320	31,680
Total Correctional	<u>3,193,556</u>	<u>3,230,326</u>	<u>2,784,758</u>	<u>445,568</u>
Capital Outlay	<u>45,850</u>			
Total expenditures	<u>3,239,406</u>	<u>3,230,326</u>	<u>2,784,758</u>	<u>445,568</u>
Excess (deficiency) of revenues (under) expenditures	<u>(2,220,592)</u>	<u>(2,211,512)</u>	<u>(1,712,477)</u>	<u>499,035</u>
Other financing sources (uses):				
Transfers in	<u>2,174,742</u>	<u>2,174,742</u>	<u>1,644,098</u>	<u>(530,644)</u>
Total other financing sources (uses)	<u>2,174,742</u>	<u>2,174,742</u>	<u>1,644,098</u>	<u>(530,644)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(45,850)</u>	<u>(36,770)</u>	<u>(68,379)</u>	<u>(31,609)</u>
Fund balances/equity, October 1				
Prior Period Adjustment			<u>68,379</u>	<u>68,379</u>
Fund balances/equity, September 30	<u>\$ (45,850)</u>	<u>\$ (36,770)</u>	<u>\$</u>	<u>\$ 36,770</u>



**LUBBOCK COUNTY, TEXAS**

JUVENILE FOOD SERVICE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 127,500	\$ 127,500	\$ 130,049	\$ 2,549
Total revenues	127,500	127,500	130,049	2,549
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries &amp; Benefits</i>	117,998	117,998	105,051	12,947
<i>Supplies</i>	145,500	145,500	140,920	4,580
<i>Maintenance</i>	250	250	128	122
<i>Training/Dues</i>	250	250		250
<i>Professional Contract Services</i>	5,500	5,500	5,692	(192)
<i>Rental/Leases</i>	2,100	2,100	1,905	195
Total Correctional	271,598	271,598	253,696	17,902
Total expenditures	271,598	271,598	253,696	17,902
Excess (deficiency) of revenues (under) expenditures	(144,098)	(144,098)	(123,647)	20,451
Other financing sources (uses):				
<i>Transfers in</i>	132,997	132,997	120,177	(12,820)
Total other financing sources (uses)	132,997	132,997	120,177	(12,820)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(11,101)	(11,101)	(3,470)	7,631
Fund balances/equity, October 1				
Prior Period Adjustment			3,470	3,470
Fund balances/equity, September 30	\$ (11,101)	\$ (11,101)	\$	\$ 11,101

**LUBBOCK COUNTY, TEXAS**

JUVENILE SUBSTANCE ABUSE TREATMENT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

**EXHIBIT C-18**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 17,100	\$ 17,100	\$ 16,552	\$ (548)
Total revenues	17,100	17,100	16,552	(548)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	517,928	517,928	508,178	9,750
Supplies	27,850	29,100	21,743	7,357
Maintenance	2,000	2,000	435	1,565
Training/Dues	2,000	750	714	36
Professional Contract Services	80,000	80,000	71,046	8,954
Total Correctional	629,778	629,778	602,116	27,662
Total expenditures	629,778	629,778	602,116	27,662
Excess (deficiency) of revenues (under) expenditures	(612,678)	(612,678)	(585,564)	27,114
Other financing sources (uses):				
Transfers in	612,678	612,678	569,640	(43,038)
Total other financing sources (uses)	612,678	612,678	569,640	(43,038)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(15,924)	(15,924)
Fund balances/equity, October 1				
Prior Period Adjustment			15,924	15,924
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**COMM. CORR. ASST. PROGRAM**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-19**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 55,690	\$ 55,690	\$ 51,714	\$ (3,976)
Total revenues	55,690	55,690	51,714	(3,976)
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries &amp; Benefits</i>	55,690	55,690	51,714	3,976
<i>Total Correctional</i>	55,690	55,690	51,714	3,976
Total expenditures	55,690	55,690	51,714	3,976
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				
Prior Period Adjustment			2,394	2,394
Fund balances/equity, September 30	\$	\$	\$ 2,394	\$ 2,394

# LUBBOCK COUNTY, TEXAS

REGIONAL ICBP GRANT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 95,278	\$ 95,278	\$ 99,997	\$ 4,719
Total revenues	95,278	95,278	99,997	4,719
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Utilities</i>	2,880	2,880	2,580	300
<i>Training/Dues</i>	5,055	12,502	13,711	(1,209)
<i>Professional Contract Services</i>	87,343	79,896	83,706	(3,810)
Total Correctional	95,278	95,278	99,997	(4,719)
Total expenditures	95,278	95,278	99,997	(4,719)
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**
**EXHIBIT C-21**

TITLE IV-E

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 102,850	\$ 102,850	\$ 99,421	\$ (3,429)
Charges for Services	539,275	539,275	(94,092)	(633,367)
Investment Earnings	7,000	7,000		(7,000)
Total revenues	649,125	649,125	5,329	(643,796)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	67,703	67,703	64,259	3,444
Utilities	330,000	330,000	291,934	38,066
Professional Contract Services	135,000	135,000	14,731	120,269
Total Correctional	532,703	532,703	370,924	161,779
Total expenditures	532,703	532,703	370,924	161,779
Excess (deficiency) of revenues (under) expenditures	116,422	116,422	(365,595)	(482,017)
Other financing sources (uses):				
Transfers out	(378,171)	(378,171)	(315,786)	62,385
Total other financing sources (uses)	(378,171)	(378,171)	(315,786)	62,385
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(261,749)	(261,749)	(681,381)	(419,632)
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ (261,749)	\$ (261,749)	\$ (681,381)	\$ (419,632)

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-22

CJD- DWI COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 75,605	\$ 75,605	\$ 537	\$ (75,068)
Total revenues	75,605	75,605	537	(75,068)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries &amp; Benefits</i>	25,940	25,940	537	25,403
<i>Supplies</i>	27,450	27,450		27,450
<i>Training/Dues</i>	2,500	2,500		2,500
<i>Professional/Contract Services</i>	19,715	19,715		19,715
Total Judicial	75,605	75,605	537	75,068
Total expenditures	75,605	75,605	537	75,068
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

CJD- FAMILY RECOVERY COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 109,962	\$ 109,962	\$ 537	\$ (109,425)
Total revenues	109,962	109,962	537	(109,425)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries &amp; Benefits</i>	55,707	55,707	537	55,170
<i>Supplies</i>	31,337	31,337		31,337
<i>Training/Dues</i>	2,500	2,500		2,500
<i>Professional/Contract Services</i>	20,418	20,418		20,418
Total Judicial	109,962	109,962	537	109,425
Total expenditures	109,962	109,962	537	109,425
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

CJD-DISTRICT COURT JAG

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 101,925	\$ 537	\$ (101,388)
Total revenues		101,925	537	(101,388)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries &amp; Benefits</i>		18,201	537	17,664
<i>Supplies</i>		37,686		37,686
<i>Professional/Contract Services</i>		2,038		2,038
Total Judicial		57,925	537	57,388
Capital Outlay		44,000		44,000
Total expenditures		101,925	537	101,388
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

ON LINE ACCESS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 10,000	\$ 10,000	\$ 23,138	\$ 13,138
<i>Investment Earnings</i>			321	321
Total revenues	10,000	10,000	23,459	13,459
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	10,000	15,000	13,209	1,791
<i>Total Judicial</i>	10,000	15,000	13,209	1,791
Total expenditures	10,000	15,000	13,209	1,791
Excess (deficiency) of revenues (under) expenditures		(5,000)	10,250	15,250
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(5,000)	10,250	15,250
Fund balances/equity, October 1	5,366	5,366	5,366	
Fund balances/equity, September 30	\$ 5,366	\$ 366	\$ 15,616	\$ 15,250

# LUBBOCK COUNTY, TEXAS

MH-PRIVATE DEFENDER

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 419,360	\$ 419,360	\$ 89,432	\$ (329,928)
Total revenues	419,360	419,360	89,432	(329,928)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries &amp; Benefits</i>	435,200			
<i>Supplies</i>	27,000			
<i>Training/Dues</i>	2,000			
<i>Professional/Contract Services</i>	60,000	524,200	111,790	412,410
Total Judicial	524,200	524,200	111,790	412,410
Total expenditures	524,200	524,200	111,790	412,410
Excess (deficiency) of revenues (under) expenditures	(104,840)	(104,840)	(22,358)	82,482
Transfers in	104,840	104,840	22,358	(82,482)
Total other financing sources (uses)	104,840	104,840	22,358	(82,482)
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

CJD- DRUG COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 109,932	\$ 363,627	\$ 243,453	\$ (120,174)
Total revenues	109,932	363,627	243,453	(120,174)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries &amp; Benefits</i>	55,707	39,977	40,048	(71)
<i>Supplies</i>	31,337	27,000	1,341	25,659
<i>Training/Dues</i>	2,500	275,425	202,064	73,361
<i>Professional/Contract Services</i>	20,388	21,225		21,225
Total Judicial	109,932	363,627	243,453	120,174
Total expenditures	109,932	363,627	243,453	120,174
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, 2009**

**EXHIBIT C-28**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 252,872	\$ 223,141	\$ 84,000	\$ (139,141)
Other	58,752	48,406	36,686	(11,720)
Total revenues	311,624	271,547	120,686	(150,861)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	221,161	196,552	72,769	123,783
Supplies	25,600	18,369	11,231	7,138
Training/Dues	2,452			
Professional/Contract Services	3,659	8,220		8,220
Other	58,752	48,406	36,686	11,720
Total Judicial	311,624	271,547	120,686	150,861
Total expenditures	311,624	271,547	120,686	150,861
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**

CO- DRUG COURT FEE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 50,000	\$ 50,000	\$ 26,446	\$ (23,554)
<i>Investment Earnings</i>	1,250	1,250	1,023	(227)
<i>Other</i>			125	125
Total revenues	51,250	51,250	27,594	(23,656)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	49,850	23,150	5,087	18,063
<i>Utilities</i>	1,400	1,400	889	511
<i>Training/Dues</i>		26,700	26,979	(279)
Total Judicial	51,250	51,250	32,955	18,295
Total expenditures	51,250	51,250	32,955	18,295
Excess (deficiency) of revenues (under) expenditures			(5,361)	(5,361)
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(5,361)	(5,361)
Fund balances/equity, October 1	24,191	24,191	24,191	
Fund balances/equity, September 30	\$ 24,191	\$ 24,191	\$ 18,830	\$ (5,361)

**LUBBOCK COUNTY, TEXAS**  
DISPUTE RESOLUTION FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-30

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 338,624	\$ 338,624	\$ 324,648	\$ (13,976)
<i>Investment Earnings</i>			25	25
Total revenues	338,624	338,624	324,673	(13,951)
Expenditures:				
Current:				
Legal				
<i>Salaries &amp; Benefits</i>	215,462	204,462	171,931	32,531
<i>Supplies</i>	27,051	20,997	20,596	401
<i>Utilities</i>	825	975	964	11
<i>Training/Dues</i>	19,374	23,898	23,673	225
<i>Professional Contract Services</i>	73,095	85,212	80,914	4,298
<i>Insurance/Bonds</i>	2,595			
Total Legal	338,402	335,544	298,078	37,466
Total expenditures	338,402	335,544	298,078	37,466
Excess (deficiency) of revenues (under) expenditures	222	3,080	26,595	23,515
Other financing sources (uses):				
<i>Transfers out</i>	(222)	(3,080)	(2,778)	302
Total other financing sources (uses)	(222)	(3,080)	(2,778)	302
Excess of revenues and other financing sources over (under) expenditures and other financing uses			23,817	23,817
Fund balances/equity, October 1	(22,394)	(22,394)	(22,394)	
Prior Period Adjustment			5,775	5,775
Fund balances/equity, September 30	\$ (22,394)	\$ (22,394)	\$ 7,198	\$ 29,592

# LUBBOCK COUNTY, TEXAS

USDA-AG-MEDIATION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-31

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 308,313	\$ 396,555	\$ 275,740	\$ (120,815)
Fees of Office	58,850	58,850	51,188	(7,662)
Other	73,064	73,064	66,910	(6,154)
Total revenues	440,227	528,469	393,838	(134,631)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	231,582	251,582	169,304	82,278
Supplies	37,803	93,558	65,112	28,446
Utilities	1,100	1,100	786	314
Training/Dues	56,100	40,843	36,297	4,546
Professional Contract Services	39,900	67,643	55,441	12,202
Insurance/Bonds	900	900		900
Other	73,064	73,064	66,910	6,154
Total Legal	440,449	528,691	393,850	134,841
Total expenditures	440,449	528,691	393,850	134,841
Excess (deficiency) of revenues (under) expenditures	(222)	(222)	(12)	210
Other financing sources (uses):				
Transfers in	222	222	12	(210)
Total other financing sources (uses)	222	222	12	(210)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Prior Period Adjustment			2,071	2,071
Fund balances/equity, September 30	\$	\$	\$ 2,071	\$ 2,071

**LUBBOCK COUNTY, TEXAS**  
DOMESTIC RELATIONS OFFICE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

**EXHIBIT C-32**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 212,066	\$ 212,066	\$ 157,576	\$ (54,490)
Total revenues	<u>212,066</u>	<u>212,066</u>	<u>157,576</u>	<u>(54,490)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries &amp; Benefits</i>	188,587	188,587	119,247	69,340
<i>Supplies</i>	3,326	3,277	3,274	3
<i>Utilities</i>	248	248	248	
<i>Training/Dues</i>	3,496	2,660	2,660	
<i>Professional Contract Services</i>	32,342	40,631	38,333	2,298
<i>Insurance/Bonds</i>	900			
Total Legal	<u>228,899</u>	<u>235,403</u>	<u>163,762</u>	<u>71,641</u>
Total expenditures	<u>228,899</u>	<u>235,403</u>	<u>163,762</u>	<u>71,641</u>
Excess (deficiency) of revenues (under) expenditures	<u>(16,833)</u>	<u>(23,337)</u>	<u>(6,186)</u>	<u>17,151</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(16,833)	(23,337)	(6,186)	17,151
Fund balances/equity, October 1	6,505	6,505	6,505	
Prior Period Adjustment			26	26
Fund balances/equity, September 30	<u>\$ (10,328)</u>	<u>\$ (16,832)</u>	<u>\$ 345</u>	<u>\$ 17,177</u>



**LUBBOCK COUNTY, TEXAS**  
**TRUANCY MEDIATION PROGRAM**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-33**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 25,701	\$ 25,701	\$ 23,258	\$ (2,443)
Total revenues	25,701	25,701	23,258	(2,443)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries &amp; Benefits</i>	12,500	22,500	21,983	517
<i>Supplies</i>	706	1,009	445	564
<i>Training/Dues</i>	2,853	50	50	
<i>Professional Contract Services</i>	12,500	5,000	3,180	1,820
Total Legal	28,559	28,559	25,658	2,901
Total expenditures	28,559	28,559	25,658	2,901
Excess (deficiency) of revenues (under) expenditures	(2,858)	(2,858)	(2,400)	458
Other financing sources (uses):				
<i>Transfers in</i>	2,858	2,858	2,585	(273)
Total other financing sources (uses)	2,858	2,858	2,585	(273)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			185	185
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 185	\$ 185

**LUBBOCK COUNTY, TEXAS**  
**TRUANCY MEDIATION PROGRAM**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-34**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 27,427	\$ 1,629	\$ (25,798)
Total revenues		27,427	1,629	(25,798)
Expenditures:				
Current:				
Legal				
Salaries & Benefits		24,111	1,708	22,403
Supplies		159	62	97
Training/Dues		50		50
Professional Contract Services		6,157	40	6,117
Total Legal		30,477	1,810	28,667
Total expenditures		30,477	1,810	28,667
Excess (deficiency) of revenues (under) expenditures		(3,050)	(181)	2,869
Transfers in		3,050	181	(2,869)
Total other financing sources (uses)		3,050	181	(2,869)
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, 2009

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 172,500	\$ 172,500	\$ 168,895	\$ (3,605)
Investment Earnings	1,000	1,000	1,060	60
Other	500	500	908	408
Total revenues	174,000	174,000	170,863	(3,137)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	52,531	52,531	51,107	1,424
Supplies	900	900	265	635
Maintenance	100	100		100
Utilities	1,200	1,210	1,189	21
Training/Dues	200	200		200
Professional Contract Services	12,800	12,800	12,674	126
Total Legal	67,731	67,741	65,235	2,506
Capital Outlay	108,723	119,213	118,180	1,033
Total expenditures	176,454	186,954	183,415	3,539
Excess (deficiency) of revenues (under) expenditures	(2,454)	(12,954)	(12,552)	402
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(2,454)	(12,954)	(12,552)	402
Fund balances/equity, October 1	30,526	30,526	30,526	
Prior Period Adjustment			3,797	3,797
Fund balances/equity, September 30	\$ 28,072	\$ 17,572	\$ 21,771	\$ 4,199

**LUBBOCK COUNTY, TEXAS**  
**ELECTION SERVICES FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-36**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 511,000	\$ 511,000	\$ 37,399	\$ (473,601)
Total revenues	511,000	511,000	37,399	(473,601)
Expenditures:				
Current:				
<i>Elections</i>				
<i>Salaries &amp; Benefits</i>	91,997	91,997		91,997
<i>Supplies</i>	10,000	10,000	163	9,837
<i>Utilities</i>	3,000	3,000		3,000
<i>Training/Dues</i>	5,000	5,000		5,000
<i>Professional/Contract Services</i>	390,000	390,000	37,236	352,764
<i>Rental/Leases</i>	10,000	10,000		10,000
Total Elections	509,997	509,997	37,399	472,598
Total expenditures	509,997	509,997	37,399	472,598
Excess (deficiency) of revenues (under) expenditures	1,003	1,003		(1,003)
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1,003	1,003		(1,003)
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ 1,003	\$ 1,003	\$	\$ (1,003)

**LUBBOCK COUNTY, TEXAS**  
**ELECTION ADMIN. FEE FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-37**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 10,000	\$ 10,000	\$ 4,959	\$ (5,041)
<i>Investment Earnings</i>			3,950	3,950
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>8,909</u>	<u>(1,091)</u>
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>	29,167	29,167		29,167
Total Elections	<u>29,167</u>	<u>29,167</u>		<u>29,167</u>
Total expenditures	<u>29,167</u>	<u>29,167</u>		<u>29,167</u>
Excess (deficiency) of revenues (under) expenditures	<u>(19,167)</u>	<u>(19,167)</u>	<u>8,909</u>	<u>28,076</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(19,167)	(19,167)	8,909	28,076
Fund balances/equity, October 1	101,236	101,236	101,236	
Fund balances/equity, September 30	<u>\$ 82,069</u>	<u>\$ 82,069</u>	<u>\$ 110,145</u>	<u>\$ 28,076</u>

**LUBBOCK COUNTY, TEXAS**  
**ELECTION EQUIPMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-38**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 30,000	\$ 30,000	\$	\$ (30,000)
<i>Investment Earnings</i>			4,825	4,825
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>4,825</u>	<u>(25,175)</u>
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>	30,000	30,000		30,000
Total Elections	<u>30,000</u>	<u>30,000</u>		<u>30,000</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>		<u>30,000</u>
Excess (deficiency) of revenues (under) expenditures			<u>4,825</u>	<u>4,825</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			<u>4,825</u>	<u>4,825</u>
Fund balances/equity, October 1	124,542	124,542	124,542	
Fund balances/equity, September 30	<u>\$ 124,541</u>	<u>\$ 124,541</u>	<u>\$ 129,367</u>	<u>\$ 4,825</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-39

HAZARD MATERIAL EMG-LEPC

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 12,409	\$ 12,409	\$
Other		3,103	3,103	
Total revenues		15,512	15,512	
Expenditures:				
Current:				
Public Safety				
Supplies		12,409	12,409	
Other		3,103	3,103	
Total Public Safety		15,512	15,512	
Total expenditures		15,512	15,512	
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, 2009**

**EXHIBIT C-40**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 21,001	\$ 13,588	\$ (7,413)
Other		20,327	15,632	(4,695)
Total revenues		41,328	29,220	(12,108)
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits		28,373	21,007	7,366
Supplies		5,780	1,418	4,362
Training/Dues		3,163	1,839	1,324
Rental/Leases		4,013	4,956	(943)
Total Culture/Recreation		41,328	29,220	12,108
Total expenditures		41,328	29,220	12,108
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**  
**RECORDS PRESERVATION DIST CLK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-41**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 15,000	\$ 15,000	\$ 17,471	\$ 2,471
<i>Investment Earnings</i>	700	700	790	90
Total revenues	15,700	15,700	18,261	2,561
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	2,000	2,000	1,890	110
Total Judicial	2,000	2,000	1,890	110
<i>Capital Outlay</i>	13,000	13,000	13,000	
Total expenditures	15,000	15,000	14,890	110
Excess (deficiency) of revenues (under) expenditures	700	700	3,371	2,671
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	700	700	3,371	2,671
Fund balances/equity, October 1	22,127	22,127	22,127	
Fund balances/equity, September 30	\$ 22,827	\$ 22,827	\$ 25,498	\$ 2,671

**LUBBOCK COUNTY, TEXAS**  
**CO. CLERK RECORDS PRESERVATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-42**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 275,000	\$ 275,000	\$ 241,490	\$ (33,510)
<i>Investment Earnings</i>	75,000	75,000	82,219	7,219
Total revenues	350,000	350,000	323,709	(26,291)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries &amp; Benefits</i>	71,394	71,394	40,971	30,423
<i>Supplies</i>	11,429	15,934	6,967	8,967
<i>Maintenance</i>	5,966	5,966	2,772	3,194
<i>Utilities</i>	10,900	10,900		10,900
<i>Professional/Contract Services</i>	139,883	139,883	77,701	62,182
Total General Administration	239,572	244,077	128,411	115,666
<i>Capital Outlay</i>	6,200	1,695		1,695
Total expenditures	245,772	245,772	128,411	117,361
Excess (deficiency) of revenues (under) expenditures	104,228	104,228	195,298	91,070
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	104,228	104,228	195,298	91,070
Fund balances/equity, October 1	2,239,700	2,239,700	2,239,700	
Prior Period Adjustment			848	848
Fund balances/equity, September 30	\$ 2,343,928	\$ 2,343,928	\$ 2,435,846	\$ 91,918

**LUBBOCK COUNTY, TEXAS**  
**COMM. COURT RECORDS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-43**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 82,000	\$ 82,000	\$ 83,020	\$ 1,020
<i>Investment Earnings</i>	11,000	11,000	17,096	6,096
Total revenues	93,000	93,000	100,116	7,116
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	10,000	10,000		10,000
<i>Total General Administration</i>	10,000	10,000		10,000
<i>Capital Outlay</i>	83,000	83,000	9,399	73,601
Total expenditures	93,000	93,000	9,399	83,601
Excess (deficiency) of revenues (under) expenditures			90,717	90,717
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			90,717	90,717
Fund balances/equity, October 1	437,439	437,439	437,439	
Fund balances/equity, September 30	\$ 437,439	\$ 437,439	\$ 528,156	\$ 90,717

**LUBBOCK COUNTY, TEXAS**  
**COURT HOUSE SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-44**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 140,000	\$ 140,000	\$ 120,490	\$ (19,510)
<i>Investment Earnings</i>	1,200	1,200	1,083	(117)
Total revenues	141,200	141,200	121,573	(19,627)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries &amp; Benefits</i>	167,655	167,655	141,589	26,066
<i>Supplies</i>	5,900	5,900	1,305	4,595
<i>Training/Dues</i>	5,000	5,000	3,112	1,888
Total Public Safety	178,555	178,555	146,006	32,549
Total expenditures	178,555	178,555	146,006	32,549
Excess (deficiency) of revenues (under) expenditures	(37,355)	(37,355)	(24,433)	12,922
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(37,355)	(37,355)	(24,433)	12,922
Fund balances/equity, October 1	39,366	39,366	39,366	
Prior Period Adjustment			4,347	4,347
Fund balances/equity, September 30	\$ 2,011	\$ 2,011	\$ 19,280	\$ 17,269

**LUBBOCK COUNTY, TEXAS**  
**HERITAGE TOURISM FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-45**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 8,100	\$ 8,100	\$ 7,296	\$ (804)
Total revenues	<u>8,100</u>	<u>8,100</u>	<u>7,296</u>	<u>(804)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	10,142	10,142		10,142
<i>Total General Administration</i>	<u>10,142</u>	<u>10,142</u>		<u>10,142</u>
Total expenditures	<u>10,142</u>	<u>10,142</u>		<u>10,142</u>
Excess (deficiency) of revenues (under) expenditures	<u>(2,042)</u>	<u>(2,042)</u>	<u>7,296</u>	<u>9,338</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(2,042)	(2,042)	7,296	9,338
Fund balances/equity, October 1	175	175	175	
Fund balances/equity, September 30	<u>\$ (1,867)</u>	<u>\$ (1,867)</u>	<u>\$ 7,471</u>	<u>\$ 9,338</u>

**LUBBOCK COUNTY, TEXAS**  
**CHILD ABUSE PREVENTION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-46**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 2,500	\$ 2,500	\$ 73	\$ (2,427)
<i>Investment Earnings</i>			2	2
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>75</u>	<u>(2,425)</u>
Expenditures:				
Total expenditures	<u></u>	<u></u>	<u></u>	<u></u>
Excess (deficiency) of revenues (under) expenditures	<u>2,500</u>	<u>2,500</u>	<u>75</u>	<u>(2,425)</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	2,500	2,500	75	(2,425)
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 75</u>	<u>\$ (2,425)</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-47

JUDICIAL TECHNOLOGY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 40,500	\$ 40,500	\$ 41,123	\$ 623
<i>Investment Earnings</i>			4,615	4,615
Total revenues	40,500	40,500	45,738	5,238
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	19,671	18,936	3,439	15,497
<i>Utilities</i>		735	428	307
<i>Training/Dues</i>	4,000	4,000	1,447	2,553
Total Judicial	23,671	23,671	5,314	18,357
<i>Capital Outlay</i>	13,000	13,000		13,000
Total expenditures	36,671	36,671	5,314	31,357
Excess (deficiency) of revenues (under) expenditures	3,829	3,829	40,424	36,595
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	3,829	3,829	40,424	36,595
Fund balances/equity, October 1	106,938	106,938	106,938	
Fund balances/equity, September 30	\$ 110,767	\$ 110,767	\$ 147,362	\$ 36,595

**LUBBOCK COUNTY, TEXAS**  
COUNTY CLERK ARCHIVE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

**EXHIBIT C-48**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 200,000	\$ 200,000	\$ 242,793	\$ 42,793
<i>Investment Earnings</i>			13,644	13,644
Total revenues	200,000	200,000	256,437	56,437
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	400,000	400,000		400,000
Total General Administration	400,000	400,000		400,000
Total expenditures	400,000	400,000		400,000
Excess (deficiency) of revenues (under) expenditures	(200,000)	(200,000)	256,437	456,437
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(200,000)	(200,000)	256,437	456,437
Fund balances/equity, October 1	250,573	250,573	250,573	
Fund balances/equity, September 30	\$ 50,573	\$ 50,573	\$ 507,010	\$ 456,437



**LUBBOCK COUNTY, TEXAS**  
**REGIONAL PUBLIC DEFENDER- CAPITAL**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-49**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 1,361,902	\$ 1,361,902	\$ 1,344,791	\$ (17,111)
Investment Earnings			3,109	3,109
Total revenues	<u>1,361,902</u>	<u>1,361,902</u>	<u>1,347,900</u>	<u>(14,002)</u>
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	909,228	887,728	883,253	4,475
Supplies	10,000	22,625	14,040	8,585
Training/Dues	52,318	61,193	59,740	1,453
Professional/Contract Services	6,500	6,500	6,500	
Other	456,186	456,186		456,186
Total Judicial	<u>1,434,232</u>	<u>1,434,232</u>	<u>963,533</u>	<u>470,699</u>
Total expenditures	<u>1,434,232</u>	<u>1,434,232</u>	<u>963,533</u>	<u>470,699</u>
Excess (deficiency) of revenues (under) expenditures	<u>(72,330)</u>	<u>(72,330)</u>	<u>384,367</u>	<u>456,697</u>
Other financing sources (uses):				
Transfers in	72,330	72,330	72,330	
Total other financing sources (uses)	<u>72,330</u>	<u>72,330</u>	<u>72,330</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses			<u>456,697</u>	<u>456,697</u>
Fund balances/equity, October 1				
Prior Period Adjustment			5,745	5,745
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 462,442</u>	<u>\$ 462,442</u>

**LUBBOCK COUNTY, TEXAS**  
**SHERIFF CONTRABAND FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-50**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 125,000	\$ 125,000	\$ 114,330	\$ (10,670)
<i>Investment Earnings</i>	1,000	1,000	1,537	537
<i>Other</i>	1,000	1,000	165	(835)
Total revenues	127,000	127,000	116,032	(10,968)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	40,000	40,000	19,560	20,440
<i>Training/Dues</i>	7,000	7,000	1,508	5,492
<i>Other</i>	50,000	50,000	29,516	20,484
Total Public Safety	97,000	97,000	50,584	46,416
<i>Capital Outlay</i>	30,000	30,000	19,752	10,248
Total expenditures	127,000	127,000	70,336	56,664
Excess (deficiency) of revenues (under) expenditures			45,696	45,696
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			45,696	45,696
Fund balances/equity, October 1	94,754	94,754	94,754	
Fund balances/equity, September 30	\$ 94,754	\$ 94,754	\$ 140,450	\$ 45,696

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-51

INMATE SUPPLY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 3,000	\$ 3,000	\$ 15,270	\$ 12,270
<i>Other</i>	125,000	125,000	258,771	133,771
Total revenues	128,000	128,000	274,041	146,041
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	226,900	112,961	92,728	20,233
<i>Professional Contract Services</i>	40,000	120,000	137,246	(17,246)
Total Public Safety	266,900	232,961	229,974	2,987
<i>Capital Outlay</i>		33,939	33,939	
Total expenditures	266,900	266,900	263,913	2,987
Excess (deficiency) of revenues (under) expenditures	(138,900)	(138,900)	10,128	149,028
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(138,900)	(138,900)	10,128	149,028
Fund balances/equity, October 1	1,029,848	1,029,848	1,029,848	
Fund balances/equity, September 30	\$ 890,948	\$ 890,948	\$ 1,039,976	\$ 149,028

**LUBBOCK COUNTY, TEXAS**  
**HOMELAND SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-52**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 97,171	\$ 96,835	\$ (336)
Total revenues		97,171	96,835	(336)
Expenditures:				
<i>Capital Outlay</i>		97,171	96,835	336
Total expenditures		97,171	96,835	336
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, 2009

**EXHIBIT C-53**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 50,000	\$ 50,000	\$ 49,503	\$ (497)
Total revenues	50,000	50,000	49,503	(497)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	55,000	56,204	54,345	1,859
Total Public Safety	55,000	56,204	54,345	1,859
Total expenditures	55,000	56,204	54,345	1,859
Excess (deficiency) of revenues (under) expenditures	(5,000)	(6,204)	(4,842)	1,362
Other financing sources (uses):				
<i>Transfers in</i>	5,000	5,000	4,842	(158)
Total other financing sources (uses)	5,000	5,000	4,842	(158)
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(1,204)		1,204
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ (1,204)	\$	\$ 1,204

# LUBBOCK COUNTY, TEXAS

CDA BUSINESS CRIMES FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-54

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 380,000	\$ 380,000	\$ 333,782	\$ (46,218)
<i>Investment Earnings</i>	2,000	2,000	1,533	(467)
<i>Other</i>	41,000	41,000	34,036	(6,964)
Total revenues	423,000	423,000	369,351	(53,649)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries &amp; Benefits</i>	285,509	345,509	256,007	89,502
<i>Supplies</i>	18,000	63,800	64,263	(463)
<i>Maintenance</i>	10,000	7,600	2,058	5,542
<i>Training/Dues</i>	82,000	111,900	86,179	25,721
<i>Professional Contract Services</i>	15,000	22,000	23,891	(1,891)
Total Legal	410,509	550,809	432,398	118,411
<i>Capital Outlay</i>	6,000	1,300		1,300
Total expenditures	416,509	552,109	432,398	119,711
Excess (deficiency) of revenues (under) expenditures	6,491	(129,109)	(63,047)	66,062
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	6,491	(129,109)	(63,047)	66,062
Fund balances/equity, October 1	117,650	117,650	117,650	
Prior Period Adjustment			658	658
Fund balances/equity, September 30	\$ 124,141	\$ (11,459)	\$ 55,261	\$ 66,720

**LUBBOCK COUNTY, TEXAS**  
**CDA CONTRABAND FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-55**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 115,000	\$ 115,000	\$	\$ (115,000)
<i>Investment Earnings</i>	5,000	5,000	3,862	(1,138)
<i>Other</i>	5,000	5,000	256,137	251,137
Total revenues	125,000	125,000	259,999	134,999
Expenditures:				
Current:				
Legal				
<i>Salaries &amp; Benefits</i>	17,628	17,628		17,628
<i>Supplies</i>	20,000	20,000		20,000
<i>Training/Dues</i>	2,000	27,000		27,000
<i>Other</i>	77,000	237,000	229,754	7,246
Total Legal	116,628	301,628	229,754	71,874
<i>Capital Outlay</i>	2,000	2,000		2,000
Total expenditures	118,628	303,628	229,754	73,874
Excess (deficiency) of revenues (under) expenditures	6,372	(178,628)	30,245	208,873
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	6,372	(178,628)	30,245	208,873
Fund balances/equity, October 1	113,899	113,899	113,899	
Fund balances/equity, September 30	\$ 120,271	\$ (64,729)	\$ 144,144	\$ 208,873

**LUBBOCK COUNTY, TEXAS**

SPATF GRANT- CDA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-56

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 354,947	\$ 421,324	\$ 407,190	\$ (14,134)
Other	77,500	77,500	77,575	75
Total revenues	432,447	498,824	484,765	(14,059)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	362,409	369,409	364,645	4,764
Supplies	74,800	78,377	69,755	8,622
Training/Dues	7,000	7,800	6,338	1,462
Professional Contract Services	77,500	77,500	77,849	(349)
Total Legal	521,709	533,086	518,587	14,499
Capital Outlay		55,000	53,964	1,036
Total expenditures	521,709	588,086	572,551	15,535
Excess (deficiency) of revenues (under) expenditures	(89,262)	(89,262)	(87,786)	1,476
Other financing sources (uses):				
Transfers in	89,262	89,262	82,750	(6,512)
Total other financing sources (uses)	89,262	89,262	82,750	6,512
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(5,036)	(5,036)
Fund balances/equity, October 1				
Prior Period Adjustment			25,187	25,187
Fund balances/equity, September 30	\$	\$	\$ 20,151	\$ 20,151



**LUBBOCK COUNTY, TEXAS****EXHIBIT C-57**

JAG-JUSTICE ASSISTANCE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 39,805	\$ 39,805	\$ 81,451	\$ 41,646
Investment Earnings	3,481	2,481	3,665	1,184
Total revenues	43,286	42,286	85,116	42,830
Expenditures:				
Current:				
Legal				
Other	64,658	70,304	61,661	8,643
Total Legal	64,658	70,304	61,661	8,643
Capital Outlay	31,638	25,992	23,455	2,537
Total expenditures	96,296	96,296	85,116	11,180
Excess (deficiency) of revenues (under) expenditures	(53,010)	(54,010)		54,010
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(53,010)	(54,010)		54,010
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ (53,010)	\$ (54,010)	\$	\$ 54,010

**LUBBOCK COUNTY, TEXAS**  
VCLG- VICTIM COORDINATOR  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

**EXHIBIT C-58**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 31,376	\$ 31,376	\$ 30,058	\$ (1,318)
Total revenues	31,376	31,376	30,058	(1,318)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	30,826	29,839	30,058	(219)
Supplies	550	550		550
Total Legal	31,376	30,389	30,058	331
Total expenditures	31,376	30,389	30,058	331
Excess (deficiency) of revenues (under) expenditures		987		(987)
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		987		(987)
Fund balances/equity, October 1				
Prior Period Adjustment			453	453
Fund balances/equity, September 30	\$	\$ 987	\$ 453	\$ (534)

**LUBBOCK COUNTY, TEXAS**  
**SAFE NEIGHBORHOOD- CDA**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-59**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 12,000	\$ 9,598	\$ 9,590	\$ (8)
Total revenues	12,000	9,598	9,590	(8)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries &amp; Benefits</i>	12,000	9,598	9,590	8
<i>Total Legal</i>	12,000	9,598	9,590	8
Total expenditures	12,000	9,598	9,590	8
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

CDA- VIOLENCE AGAINST WOMEN

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-60

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 75,155	\$ 75,155	\$ 60,417	\$ (14,738)
Total revenues	75,155	75,155	60,417	(14,738)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	108,624	108,624	92,198	16,426
Supplies	2,000	2,000	753	1,247
Training/Dues	5,000	5,000		5,000
Total Legal	115,624	115,624	92,951	22,673
Total expenditures	115,624	115,624	92,951	22,673
Excess (deficiency) of revenues (under) expenditures	(40,469)	(40,469)	(32,534)	7,935
Other financing sources (uses):				
Transfers in	40,469	40,469	31,762	(8,707)
Total other financing sources (uses)	40,469	40,469	31,762	(8,707)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(772)	(772)
Fund balances/equity, October 1				
Prior Period Adjustment			2,207	2,207
Fund balances/equity, September 30	\$	\$	\$ 1,435	\$ 1,435

**LUBBOCK COUNTY, TEXAS**

COMBINING BALANCE SHEET

NONMAJOR DEBT SERVICE FUNDS

SEPTEMBER 30, 2009

	Interest & Sinking Fund 2006	Interest & Sinking Fund 2003	Interest & Sinking Fund 2007	Total Nonmajor Debt Service Funds (See Exhibit C-1)
<b>ASSETS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 65,344	\$ 181,951	\$ 113,004	\$ 360,299
<i>Investments</i>	231,675	645,102	400,645	1,277,422
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>	8,554	28,549	22,506	59,609
<i>Other</i>	1,075	3,307	2,234	6,616
<b>Total Assets</b>	<b>\$ 306,648</b>	<b>\$ 858,909</b>	<b>\$ 538,389</b>	<b>\$ 1,703,946</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
<i>Deferred Revenue:</i>				
<i>Other</i>	\$ 5,748	\$ 19,182	\$ 15,122	\$ 40,052
<b>Total Liabilities</b>	<b>5,748</b>	<b>19,182</b>	<b>15,122</b>	<b>40,052</b>
Fund Balances				
<i>Reserved For:</i>				
<i>Debt Service</i>	300,900	839,727	523,267	1,663,894
<i>Unreserved, reported in:</i>				
<b>Total Fund Balances</b>	<b>300,900</b>	<b>839,727</b>	<b>523,267</b>	<b>1,663,894</b>
<b>Total Liabilities &amp; fund balances</b>	<b>\$ 306,648</b>	<b>\$ 858,909</b>	<b>\$ 538,389</b>	<b>\$ 1,703,946</b>

**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES****NONMAJOR DEBT SERVICE FUNDS****FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Interest & Sinking Fund 2006	Interest & Sinking Fund 2003	Interest & Sinking Fund 2007	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenue:				
<i>Taxes</i>	\$ 1,097,982	\$ 3,672,508	\$ 2,888,951	\$ 7,659,441
<i>Investment Earnings</i>	16,137	44,672	40,596	101,405
Total revenues	<u>1,114,119</u>	<u>3,717,180</u>	<u>2,929,547</u>	<u>7,760,846</u>
Expenditures:				
Current:				
<i>Debt Service:</i>				
<i>Principal Retirement</i>	455,000	3,200,000	270,000	3,925,000
<i>Interest and Fiscal Charges</i>	510,570	601,950	2,251,788	3,364,308
Total expenditures	<u>965,570</u>	<u>3,801,950</u>	<u>2,521,788</u>	<u>7,289,308</u>
Excess (deficiency) of revenues (under) expenditures	148,549	(84,770)	407,759	471,538
Other financing sources (uses):				
Total other financing sources (uses)	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Net change in fund balances	148,549	(84,770)	407,759	471,538
Fund balances/equity, October 1	152,351	924,497	115,508	1,192,356
Fund balances/equity, September 30	<u>\$ 300,900</u>	<u>\$ 839,727</u>	<u>\$ 523,267</u>	<u>\$ 1,663,894</u>

**LUBBOCK COUNTY, TEXAS**  
INTEREST/SINKING FUND 2006  
DEBT SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

EXHIBIT C-63

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 1,014,332	\$ 1,014,332	\$ 1,097,982	\$ 83,650
<i>Investment Earnings</i>	5,000	5,000	16,137	11,137
Total revenues	1,019,332	1,019,332	1,114,119	94,787
Expenditures:				
<i>Debt Service</i>				
<i>Principal Retirement</i>	455,000	455,000	455,000	
<i>Interest and Fiscal Charges</i>	564,332	564,332	510,570	53,762
Total Debt Service	1,019,332	1,019,332	965,570	53,762
Total expenditures	1,019,332	1,019,332	965,570	53,762
Excess (deficiency) of revenues (under) expenditures			148,549	148,549
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			148,549	148,549
Fund balances/equity, October 1	152,351	152,351	152,351	
Fund balances/equity, September 30	\$ 152,351	\$ 152,351	\$ 300,900	\$ 148,549

**LUBBOCK COUNTY, TEXAS**  
**INTEREST & SINKING 2003**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-64**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 4,030,657	\$ 4,030,657	\$ 3,672,508	\$ (358,149)
<i>Investment Earnings</i>	20,000	20,000	44,672	24,672
Total revenues	4,050,657	4,050,657	3,717,180	(333,477)
Expenditures:				
<i>Debt Service</i>				
<i>Principal Retirement</i>	3,200,000	3,200,000	3,200,000	
<i>Interest and Fiscal Charges</i>	850,657	850,657	601,950	248,707
Total Debt Service	4,050,657	4,050,657	3,801,950	248,707
Total expenditures	4,050,657	4,050,657	3,801,950	248,707
Excess (deficiency) of revenues (under) expenditures			(84,770)	(84,770)
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(84,770)	(84,770)
Fund balances/equity, October 1	924,497	924,497	924,497	
Fund balances/equity, September 30	\$ 924,497	\$ 924,497	\$ 839,727	\$ (84,770)



**LUBBOCK COUNTY, TEXAS****EXHIBIT C-65**

INTEREST &amp; SINKING 2007

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 2,666,779	\$ 2,666,779	\$ 2,888,951	\$ 222,172
<i>Investment Earnings</i>	5,000	5,000	40,596	35,596
Total revenues	<u>2,671,779</u>	<u>2,671,779</u>	<u>2,929,547</u>	<u>257,768</u>
Expenditures:				
<i>Debt Service</i>				
<i>Principal Retirement</i>	270,000	270,000	270,000	
<i>Interest and Fiscal Charges</i>	2,401,779	2,401,779	2,251,788	149,991
Total Debt Service	<u>2,671,779</u>	<u>2,671,779</u>	<u>2,521,788</u>	<u>149,991</u>
Total expenditures	<u>2,671,779</u>	<u>2,671,779</u>	<u>2,521,788</u>	<u>149,991</u>
Excess (deficiency) of revenues (under) expenditures			<u>407,759</u>	<u>407,759</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			<u>407,759</u>	<u>407,759</u>
Fund balances/equity, October 1	115,508	115,508	115,508	
Fund balances/equity, September 30	<u>\$ 115,508</u>	<u>\$ 115,508</u>	<u>\$ 523,267</u>	<u>\$ 407,759</u>

**LUBBOCK COUNTY, TEXAS**  
**NEW JAIL CONSTRUCTION 2003 ISSUE**  
**CAPITAL PROJECTS FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-66**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 100,000	\$ 100,000	\$ 148,999	\$ 48,999
Total revenues	100,000	100,000	148,999	48,999
Expenditures:				
<i>Capital Outlay</i>	4,231,525	4,231,525	926,083	3,305,442
Total expenditures	4,231,525	4,231,525	926,083	3,305,442
Excess (deficiency) of revenues (under) expenditures	(4,131,525)	(4,131,525)	(777,084)	3,354,441
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(4,131,525)	(4,131,525)	(777,084)	3,354,441
Fund balances/equity, October 1	786,029	786,029	786,029	
Fund balances/equity, September 30	\$ (3,345,496)	\$ (3,345,496)	\$ 8,945	\$ 3,354,441

**LUBBOCK COUNTY, TEXAS**  
**NEW JAIL CONSTRUCTION 2006 ISSUE**  
**CAPITAL PROJECTS FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

**EXHIBIT C-67**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	\$ 307,013	\$ 307,013
Total revenues			307,013	307,013
Expenditures:				
<i>Capital Outlay</i>	12,397,000	14,963,297	7,582,374	7,380,923
Total expenditures	12,397,000	14,963,297	7,582,374	7,380,923
Excess (deficiency) of revenues (under) expenditures	(12,397,000)	(14,963,297)	(7,275,361)	7,687,936
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(12,397,000)	(14,963,297)	(7,275,361)	7,687,936
Fund balances/equity, October 1	14,040,573	14,040,573	14,040,573	
Fund balances/equity, September 30	\$ 1,643,573	\$ (922,724)	\$ 6,765,212	\$ 7,687,936

**LUBBOCK COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**SEPTEMBER 30, 2009**

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
<b>ASSETS:</b>			
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 806,141	\$ 1,592,213	\$ 2,398,354
<i>Investments</i>	2,858,135	5,645,120	8,503,255
Receivables ( net of allowances for uncollectibles):			
<i>Other</i>	10,184	15,951	26,135
<i>Other Current Assets</i>	3,292	41,341	44,633
<b>Total Assets</b>	<b>\$ 3,677,752</b>	<b>\$ 7,294,625</b>	<b>\$ 10,972,377</b>
<b>LIABILITIES:</b>			
<i>Accounts Payable</i>	\$ 496,959	\$ 846,729	\$ 1,343,688
<b>Total Liabilities</b>	<b>496,959</b>	<b>846,729</b>	<b>1,343,688</b>
<b>NET ASSETS:</b>			
Unrestricted	3,180,793	6,447,896	9,628,689
<b>Total Net Assets</b>	<b>\$ 3,180,793</b>	<b>\$ 6,447,896</b>	<b>\$ 9,628,689</b>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Other operating revenue</i>	\$ 5,134,915	\$ 2,170,744	\$ 7,305,659
Total Operating Revenues	<u>5,134,915</u>	<u>2,170,744</u>	<u>7,305,659</u>
OPERATING EXPENSES:			
<i>Administration</i>	1,050,182	5,019	1,055,201
<i>Insurance/Bonds</i>		144,801	144,801
<i>Life Insurance Premiums</i>	31,144		31,144
<i>Paid Claims</i>	5,716,234	426,420	6,142,654
Total Operating Expenses	<u>6,797,560</u>	<u>576,240</u>	<u>7,373,800</u>
Operating Income (Loss)	<u>(1,662,645)</u>	<u>1,594,504</u>	<u>(68,141)</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Investment Earnings</i>	155,526	227,750	383,276
Total Non-operating Revenues (Expenses)	<u>155,526</u>	<u>227,750</u>	<u>383,276</u>
Net Income (Loss) before Operating Transfers	<u>(1,507,119)</u>	<u>1,822,254</u>	<u>315,135</u>
TRANSFERS			
Net Income (Loss) after Operating Transfers	<u>(1,507,119)</u>	<u>1,822,254</u>	<u>315,135</u>
Net Assets, October 1	4,687,912	4,625,642	9,313,554
Net Assets, September 30	<u>\$ 3,180,793</u>	<u>\$ 6,447,896</u>	<u>\$ 9,628,689</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-9)
<b>Cash Flows from Operating Activities:</b>			
<i>Interfund Services Provided and Used</i>	\$ 5,171,608	\$ 2,183,365	\$ 7,354,973
<i>Cash Payments to Suppliers for Goods and Services</i>	(6,723,258)	(550,557)	(7,273,815)
Net Cash Provided (Used) by Operating Activities	<u>(1,551,650)</u>	<u>1,632,808</u>	<u>81,158</u>
<b>Cash Flows from Investing Activities:</b>			
<i>Purchase of Investment Securities</i>		(967,325)	(967,325)
<i>Proceeds from Sale and Maturities of Securities</i>	1,544,413		1,544,413
<i>Interest and Dividends on Investments</i>	155,526	227,750	383,276
Net Cash Provided (Used) for Investing Activities	<u>1,699,939</u>	<u>(739,575)</u>	<u>960,364</u>
Net Increase (Decrease) in Cash and Cash Equivalents	148,289	893,233	1,041,522
Cash and Cash Equivalents at Beginning of Year	657,852	698,980	1,356,832
Cash and Cash Equivalents at End of Year	<u>\$ 806,141</u>	<u>\$ 1,592,213</u>	<u>\$ 2,398,354</u>
<b>Reconciliation of Operating Income to Net Cash     Provided by Operating Activities:</b>			
Operating Income (Loss)	\$ (1,662,645)	\$ 1,594,504	\$ (68,141)
Change in Assets and Liabilities:			
<i>Decrease (Increase) in Receivables</i>	36,693	12,621	49,314
<i>Decrease (Increase) in Other Assets</i>	(1,881)	27,421	25,540
<i>Increase (Decrease) in Accounts Payable</i>	76,183	(1,738)	74,445
Total Adjustments	<u>110,995</u>	<u>38,304</u>	<u>149,299</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (1,551,650)</u>	<u>\$ 1,632,808</u>	<u>\$ 81,158</u>

# LUBBOCK COUNTY, TEXAS

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

### AGENCY FUNDS

SEPTEMBER 30, 2009

	County Treasurer	Tax Assessor Collector	County Clerk	District Clerk
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 316,134	\$ 306,175	\$ 780,135	\$ 6,362,084
Receivables ( net of allowances for uncollectibles):				
<i>Other</i>		8,043	3,675	
<b>Total Assets and Other Debits</b>	<b>\$ 316,134</b>	<b>\$ 314,218</b>	<b>\$ 783,810</b>	<b>\$ 6,362,084</b>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>		234,595	11,686	
<i>Due to Trust Beneficiaries</i>			763,352	5,219,112
<i>Other Liabilities</i>	316,134	79,623	8,772	1,142,972
<b>Total Liabilities</b>	<b>316,134</b>	<b>314,218</b>	<b>783,810</b>	<b>6,362,084</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 316,134</b>	<b>\$ 314,218</b>	<b>\$ 783,810</b>	<b>\$ 6,362,084</b>

<u>Federal District Attorney</u>	<u>Court Evidence Sheriff</u>	<u>Juvenile Probation</u>	<u>Specialized Drug Court</u>	<u>MH/ MR Caseload</u>
\$ 392,200	\$ 345,780	\$ 6,838	\$ 3,434	\$ 22,951
<u>\$ 392,200</u>	<u>\$ 345,780</u>	<u>\$ 6,838</u>	<u>\$ 3,434</u>	<u>\$ 22,951</u>
\$ 141,804	\$	\$	\$ 1,538	\$ 3,110
183,509	338,939			
66,887	6,841	6,838	1,896	19,841
<u>392,200</u>	<u>345,780</u>	<u>6,838</u>	<u>3,434</u>	<u>22,951</u>
<u>\$ 392,200</u>	<u>\$ 345,780</u>	<u>\$ 6,838</u>	<u>\$ 3,434</u>	<u>\$ 22,951</u>



**LUBBOCK COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

SEPTEMBER 30, 2009

	Substance Abuse	Pretrial Services	Basic Supervision	Intensive Support
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 11,005	\$ 83,499	\$ 2,093,337	\$ 22,924
Receivables ( net of allowances for uncollectibles):				
<i>Other</i>			6,425	
Total Assets and Other Debits	\$ 11,005	\$ 83,499	\$ 2,099,762	\$ 22,924
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Accounts Payable</i>	\$ 1,349	\$ 10,092	\$ 115,898	\$ 2,789
<i>Due to Other Governments</i>				
<i>Due to Trust Beneficiaries</i>			547,619	
<i>Other Liabilities</i>	9,656	73,407	1,436,245	20,135
Total Liabilities	11,005	83,499	2,099,762	22,924
Total Liabilities, Equity & Other Credits	\$ 11,005	\$ 83,499	\$ 2,099,762	\$ 22,924

<u>Day Resource</u>	<u>Caseload Reduction 019-DP</u>	<u>CRTC Aftercare 020-DP</u>	<u>SPOT- CSCD Rider 84</u>	<u>Pre-Trial Release Fund</u>
\$ 41,750	\$ 69,983	\$ 25,959	\$ 74,190	\$ 2,117
11,283		2,373	43,576	
<u>\$ 53,033</u>	<u>\$ 69,983</u>	<u>\$ 28,332</u>	<u>\$ 117,766</u>	<u>\$ 2,117</u>
\$ 26,331	\$ 10,385	\$ 7,372	\$ 93,043	\$ 1,126
26,702	59,598	20,960	24,723	991
<u>53,033</u>	<u>69,983</u>	<u>28,332</u>	<u>117,766</u>	<u>2,117</u>
<u>\$ 53,033</u>	<u>\$ 69,983</u>	<u>\$ 28,332</u>	<u>\$ 117,766</u>	<u>\$ 2,117</u>

**LUBBOCK COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

SEPTEMBER 30, 2009

	Court Residential	TAIP	CRTC- RSAT	Total Agency Funds (See Exhibit A-10)
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 806,854	\$ 102,712	\$ 54,815	\$ 11,924,876
Receivables ( net of allowances for uncollectibles):				
<i>Other</i>	472	19,494	23,747	119,088
<b>Total Assets and Other Debits</b>	<b>\$ 807,326</b>	<b>\$ 122,206</b>	<b>\$ 78,562</b>	<b>\$ 12,043,964</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
<i>Accounts Payable</i>	\$ 116,936	\$ 49,344	\$ 66,229	\$ 505,542
<i>Due to Other Governments</i>				388,085
<i>Due to Trust Beneficiaries</i>				7,052,531
<i>Other Liabilities</i>	690,390	72,862	12,333	4,097,806
<b>Total Liabilities</b>	<b>807,326</b>	<b>122,206</b>	<b>78,562</b>	<b>12,043,964</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 807,326</b>	<b>\$ 122,206</b>	<b>\$ 78,562</b>	<b>\$ 12,043,964</b>

**LUBBOCK COUNTY, TEXAS****EXHIBIT C-72****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2009**

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<b><u>BAIL SECURITY FUND</u></b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 270,703	\$ 428,820	\$ 383,389	\$ 316,134
<b>Total Assets</b>	<u>\$ 270,703</u>	<u>\$ 428,820</u>	<u>\$ 383,389</u>	<u>\$ 316,134</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	270,703	428,820	383,389	316,134
<b>Total Liabilities</b>	<u>\$ 270,703</u>	<u>\$ 428,820</u>	<u>\$ 383,389</u>	<u>\$ 316,134</u>
<b><u>TAX ASSESSOR/COLLECTOR</u></b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 139,607	\$ 51,756,208	\$ 51,589,640	\$ 306,175
<i>Other Receivables</i>	141	8,043	141	8,043
<b>Total Assets</b>	<u>\$ 139,748</u>	<u>\$ 51,764,251</u>	<u>\$ 51,589,781</u>	<u>\$ 314,218</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	139,748	51,377,964	51,283,117	234,595
<i>Other Liabilities</i>		386,287	306,664	79,623
<b>Total Liabilities</b>	<u>\$ 139,748</u>	<u>\$ 51,764,251</u>	<u>\$ 51,589,781</u>	<u>\$ 314,218</u>
<b><u>COUNTY CLERK</u></b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 971,404	\$ 3,353,327	\$ 3,544,596	\$ 780,136
<i>Other Receivables</i>		3,675		3,675
<b>Total Assets</b>	<u>\$ 971,404</u>	<u>\$ 3,357,002</u>	<u>\$ 3,544,596</u>	<u>\$ 783,810</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	34,001	127,592	149,907	11,686
<i>Due to Trust Beneficiaries</i>	925,726	317,262	479,636	763,352
<i>Other Liabilities</i>	11,677	2,912,148	2,915,053	8,772
<b>Total Liabilities</b>	<u>\$ 971,404</u>	<u>\$ 3,357,002</u>	<u>\$ 3,544,596</u>	<u>\$ 783,810</u>
<b><u>DISTRICT CLERK</u></b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 6,680,014	\$ 6,550,581	\$ 6,868,511	\$ 6,362,084
<b>Total Assets</b>	<u>\$ 6,680,014</u>	<u>\$ 6,550,581</u>	<u>\$ 6,868,511</u>	<u>\$ 6,362,084</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	7,947	70,131	78,078	
<i>Due to Trust Beneficiaries</i>	5,734,377	2,491,769	3,007,034	5,219,112
<i>Other Liabilities</i>	937,690	3,988,681	3,783,399	1,142,972
<b>Total Liabilities</b>	<u>\$ 6,680,014</u>	<u>\$ 6,550,581</u>	<u>\$ 6,868,511</u>	<u>\$ 6,362,084</u>

**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2009****EXHIBIT C-72**

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<b>DISTRICT ATTORNEY</b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 455,812	\$ 2,946,235	\$ 3,009,847	\$ 392,200
<b>Total Assets</b>	<u>\$ 455,812</u>	<u>\$ 2,946,235</u>	<u>\$ 3,009,847</u>	<u>\$ 392,200</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	125,633	657,587	641,416	141,804
<i>Due to Trust Beneficiaries</i>	282,744	2,151,218	2,250,453	183,509
<i>Other Liabilities</i>	47,435	137,430	117,978	66,887
<b>Total Liabilities</b>	<u>\$ 455,812</u>	<u>\$ 2,946,235</u>	<u>\$ 3,009,847</u>	<u>\$ 392,200</u>
<b>SHERIFF</b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 159,574	\$ 1,887,226	\$ 1,701,020	\$ 345,780
<b>Total Assets</b>	<u>\$ 159,574</u>	<u>\$ 1,887,226</u>	<u>\$ 1,701,020</u>	<u>\$ 345,780</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Trust Beneficiaries</i>	146,586	1,769,308	1,576,955	338,939
<i>Other Liabilities</i>	12,988	117,918	124,065	6,841
<b>Total Liabilities</b>	<u>\$ 159,574</u>	<u>\$ 1,887,226</u>	<u>\$ 1,701,020</u>	<u>\$ 345,780</u>
<b>JUVENILE PROBATION</b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 6,299	\$ 23,927	\$ 23,388	\$ 6,838
<b>Total Assets</b>	<u>\$ 6,299</u>	<u>\$ 23,927</u>	<u>\$ 23,388</u>	<u>\$ 6,838</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	6,299	23,927	23,388	6,838
<b>Total Liabilities</b>	<u>\$ 6,299</u>	<u>\$ 23,927</u>	<u>\$ 23,388</u>	<u>\$ 6,838</u>
<b>COMMUNITY SUPERVISION &amp; CORRECTIONS DEPARTMENT</b>				
<b>ASSETS</b>				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 3,217,488	\$ 24,983,558	\$ 24,785,516	\$ 3,415,530
<i>Other Receivables</i>	60,598	266,766	219,994	107,370
<b>Total Assets</b>	<u>\$ 3,278,086</u>	<u>\$ 25,250,324</u>	<u>\$ 25,005,510</u>	<u>\$ 3,522,900</u>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$ 223,237	\$ 8,809,757	\$ 8,527,452	\$ 505,542
<i>Accrued Personal Leave</i>	251,758	34,137	285,895	
<i>Due to Trust Beneficiaries</i>	545,963	3,553,489	3,551,833	547,619
<i>Other Liabilities</i>	2,257,128	11,276,487	11,063,876	2,469,739
<i>Payroll Liabilities</i>		1,576,454	1,576,454	
<b>Total Liabilities</b>	<u>\$ 3,278,086</u>	<u>\$ 25,250,324</u>	<u>\$ 25,005,510</u>	<u>\$ 3,522,900</u>

**LUBBOCK COUNTY, TEXAS****EXHIBIT C-72****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2009**

	Balance October 1, 2008	Additions	Deductions	Balance September 30, 2009
<b>TOTAL AGENCY FUNDS:</b>				
<b>ASSETS</b>				
<i>Cash &amp; Investments</i>	\$ 11,900,901	\$ 91,929,882	\$ 91,905,907	\$ 11,924,876
<i>Other Receivables</i>	60,739	278,484	220,135	119,088
<b>Total Assets</b>	<b>\$ 11,961,640</b>	<b>\$ 92,208,366</b>	<b>\$ 92,126,042</b>	<b>\$ 12,043,964</b>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$ 223,237	\$ 8,809,757	\$ 8,527,452	\$ 505,542
<i>Due to Other Governments</i>	307,329	52,233,274	52,152,518	388,085
<i>Accrued Personal Leave</i>	251,758	34,137	285,895	
<i>Due to Trust Beneficiaries</i>	7,635,396	10,283,046	10,865,911	7,052,531
<i>Other Liabilities</i>	3,543,920	19,271,698	18,717,812	4,097,806
<i>Payroll Liabilities</i>		1,576,454	1,576,454	
<b>Total Liabilities</b>	<b>\$ 11,961,640</b>	<b>\$ 92,208,366</b>	<b>\$ 92,126,042</b>	<b>\$ 12,043,964</b>

# 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	154-159
<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	160-167
<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	168-171
<i>These schedules present information to help the reader assess the affordability of Lubbock County's current levels of outstanding debt and County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	172-174
<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	175-179
<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 SEVEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
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	\$ 76,427,667
Restricted		519,240	648,250	975,184	14,083,645	16,018,958	8,438,051
Unrestricted	35,266,867	35,530,101	42,547,869	52,436,626	52,023,049	53,366,962	56,563,420
Total Governmental							
Act. 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>	<u>\$ 141,429,138</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	\$ 76,427,667
Restricted		519,240	648,250	975,184	14,083,645	16,018,958	8,438,051
Unrestricted	35,266,867	35,530,101	42,547,869	52,436,626	52,023,049	53,366,962	56,563,420
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>	<u>\$ 141,429,138</u>

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



**LUBBOCK COUNTY, TEXAS**

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

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
<b>Expenses</b>							
Governmental Activities:							
General Govt	\$ 5,450,435	\$ 5,606,151	\$ 5,480,952	\$ 5,856,634	\$ 6,453,132	\$ 7,015,128	\$ 7,434,471
Financial Govt	2,202,469	2,150,764	2,083,757	2,147,259	2,347,656	2,451,136	2,769,814
Judicial	6,348,386	6,502,795	6,438,088	7,077,256	7,695,250	8,975,221	9,836,363
Legal	4,861,345	5,005,901	4,901,701	5,079,788	5,812,145	6,529,803	7,198,406
Public Safety	16,890,730	16,866,308	16,949,725	17,814,343	21,633,272	22,396,784	28,774,605
Correctional	5,889,092	5,888,268	6,214,338	6,184,457	6,651,410	7,527,666	7,846,616
Perm. Impr.		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	4,889,932
Health	205,951	202,298	199,472	202,269	267,289	234,663	237,884
Welfare	384,778	383,249	371,751	375,043	388,241	446,317	478,288
Conservation	221,527	211,776	175,572	184,487	185,123	227,126	249,447
Elections	195,052	613,874	702,220	3,467,902	1,121,082	1,925,008	1,759,796
Culture/Recreation	311,971	311,274	300,180	403,482	375,531	463,595	523,337
Transportation	2,480,443	2,635,244	2,620,960	4,817,898	4,897,165	5,397,017	6,164,716
Capital Outlay	1,344,425	328,545					
Interest							
and related cost	2,582,718	3,230,344	3,656,845	3,769,436	4,610,709	3,409,349	3,588,608
Bond Iss. Costs	70,907	110,758	98,234				
Total Governmental							
Activities Exp.	\$ 53,220,967	\$ 54,056,419	\$ 54,258,455	\$ 61,564,828	\$ 66,715,994	\$ 71,583,112	\$ 81,752,283
Total Primary Government							
Expense	\$ 53,220,967	\$ 54,056,419	\$ 54,258,455	\$ 61,564,828	\$ 66,715,994	\$ 71,583,112	\$ 81,752,283
<b>Program Revenues</b>							
Governmental Activities:							
Charges for Services:							
General Admin.	\$ 4,484,832	\$ 4,336,130	\$ 3,070,902	\$ 3,191,608	\$ 3,328,985	\$ 3,421,786	\$ 3,128,090
Judicial	4,608,990	2,893,286	3,767,729	5,207,590	5,491,287	2,857,839	4,742,889
Legal	733,583	926,714	1,097,419	1,121,039	1,204,688	1,404,003	1,514,949
Public Safety	1,938,507	1,717,615	1,676,123	1,741,015	1,727,613	1,606,384	1,844,252
Transportation	2,003,655	2,193,763	2,502,049	2,527,226	2,225,294	2,240,227	2,573,996
Other Activities	2,338,662	2,131,986	1,547,782	1,793,105	1,544,761	2,187,830	2,547,951
Operating Grants	3,572,352	3,006,449	3,703,629	4,859,794	4,003,264	4,598,188	4,601,226
Total Governmental							
Activities Program							
Revenues	\$ 19,680,581	\$ 17,205,943	\$ 17,365,633	\$ 20,441,377	\$ 19,525,892	\$ 18,316,257	\$ 20,953,353
Total Primary Government							
Program Rev.	\$ 19,680,581	\$ 17,205,943	\$ 17,365,633	\$ 20,441,377	\$ 19,525,892	\$ 18,316,257	\$ 20,953,353

**General Revenues and Other Changes in Net Assets****Governmental Activities:**

Prop Taxes, Gen. \$	16,827,477	\$ 18,149,413	\$ 19,518,608	\$ 21,773,741	\$ 26,150,607	\$ 30,775,243	\$ 35,904,030
Prop Taxes, Debt		6,351,235	6,510,395	6,693,643	7,020,944	7,765,640	7,659,441
Sales Tax	13,858,261	13,493,758	14,109,684	15,001,083	15,657,683	16,550,411	16,789,335
Boat and Mtr Tax	2,674	816	1,228	116			
State Mixed Drink T	656,602	748,502	729,512	807,916	839,903	846,892	987,278
Bingo Tax	238,563	313,739	198,567	303,014	249,758	283,280	291,069
Invest. Earnings	766,496	2,755,541	3,374,540	3,728,012	5,381,424	3,476,288	4,335,410
Contributions			13,104				
Miscellaneous	464,049	89,817	127,772	210,361	191,718	203,125	360,282
Disposal of Property		200,146		229,733		427,956	20,454
Total Govt Activities \$	<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>	<u>\$ 66,347,299</u>
Total Primary Govt \$	<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>	<u>\$ 66,347,299</u>

**Change in Net Assets**

Governmental Activ \$	(726,264)	\$ 5,252,491	\$ 7,690,588	\$ 7,624,168	\$ 8,301,935	\$ 7,061,980	\$ 5,548,369
Total Primary Govt \$	<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>	<u>\$ 5,548,369</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									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>General Fund</b>										
Reserved	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unreserved	11,376,574	14,286,398	15,237,721	15,155,992	16,064,023	16,048,993	18,145,155	21,983,362	23,574,538	26,599,530
<b>Total General Fund</b>	<u>\$ 11,376,574</u>	<u>\$ 14,286,398</u>	<u>\$ 15,237,721</u>	<u>\$ 15,155,992</u>	<u>\$ 16,189,023</u>	<u>\$ 16,298,993</u>	<u>\$ 18,520,155</u>	<u>\$ 22,483,362</u>	<u>\$ 24,199,538</u>	<u>\$ 27,349,530</u>
<b>All Other Governmental Funds</b>										
Reserved	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unreserved, Reported In:	621,412	639,765	13,702,338	13,100,821	9,895,924	10,134,684	10,975,196	11,793,031	14,509,868	16,740,536
Special Revenue Funds	14,202,322	13,461,428	80,179,606	80,179,606	78,491,694	78,387,405	56,147,341	31,183,689	14,826,602	6,774,157
Capital Projects Funds										
<b>Total All Other Governmental Funds</b>	<u>\$ 14,823,734</u>	<u>\$ 14,101,193</u>	<u>\$ 13,702,338</u>	<u>\$ 93,280,427</u>	<u>\$ 88,906,858</u>	<u>\$ 89,170,339</u>	<u>\$ 68,097,721</u>	<u>\$ 43,688,267</u>	<u>\$ 30,528,826</u>	<u>\$ 25,178,587</u>

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

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>Revenues</b>										
Taxes	\$ 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	\$ 60,335,452
Licenses, Fees and Permits	108,747	82,915	106,018	97,802	98,029	87,711	102,657	104,287	100,766	147,788
Intergovernmental	3,423,918	3,617,705	4,489,662	4,445,917	4,322,483	4,662,003	6,060,667	4,665,978	5,300,845	7,085,807
Fees of Office	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	4,538,669
Commissions	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	3,123,909
Charges for Services	3,536,109	3,569,282	3,265,484	3,276,924	3,168,490	3,238,880	3,547,730	3,852,893	4,329,201	3,107,400
Fines and Forfeitures	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	1,709,480
Investment Earnings	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	3,791,292
Other	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	2,740,840
<b>Total Revenues</b>	<b>45,012,258</b>	<b>47,609,006</b>	<b>48,447,077</b>	<b>50,265,953</b>	<b>59,135,484</b>	<b>62,177,138</b>	<b>68,744,685</b>	<b>74,451,819</b>	<b>80,428,092</b>	<b>86,580,637</b>
<b>Expenditures</b>										
General Administration	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	7,156,514
Financial Administration	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	2,653,794
Judicial	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	9,611,270
Legal	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	6,818,985
Public Safety	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	27,335,818
Correctional	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	7,227,402
Permanent Improvements	33,638	9,537		213,281		185,210	225,251	127,030	110,688	
Facilities	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	3,966,085
Health	185,909	191,733	200,636	204,195	201,113	199,326	202,102	266,405	233,857	225,100
Welfare	342,869	331,683	327,819	372,291	374,075	365,963	376,925	393,085	444,432	469,309
Conservation	151,085	175,367	195,048	214,700	206,214	171,639	179,995	176,460	214,217	235,422
Elections	87,431	68,147	82,654	195,052	619,063	709,082	3,444,478	1,087,390	1,879,652	1,704,866
Culture/Recreation	254,272	273,573	254,144	276,878	274,085	288,001	375,689	337,590	438,125	476,821
Transportation	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	3,436,493
Capital Outlay	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	11,058,221
Principal on Long-Term Debt	460,000	500,812	607,374	191,562	710,982	3,092,539	3,188,877	3,600,704	4,088,042	4,059,258
Interest & Fiscal Charges	55,788	39,795	51,774	49,400	5,532,935	3,661,035	3,562,510	4,117,739	3,509,329	3,366,554
Bond Issuance Costs				939,653						
<b>Total Expenditures</b>	<b>43,006,465</b>	<b>46,079,449</b>	<b>48,598,367</b>	<b>53,904,848</b>	<b>62,675,971</b>	<b>61,803,687</b>	<b>100,421,898</b>	<b>94,902,826</b>	<b>92,171,356</b>	<b>89,801,912</b>

Excess of Revenues Over (Under) Expenditures	2,005,793	1,529,557	(151,290)	(3,638,895)	(3,540,487)	373,451	(31,677,213)	(20,451,007)	(11,743,264)	(3,221,275)
<b>Other Financing Sources (Uses)</b>										
Proceeds from Bonds				79,935,000			12,765,000	52,915,000		
Proceeds from Loans		657,726	938,758							
Transfers In	2,374,529	678,897	2,627,398	2,951,169	4,423,048	2,313,848	2,728,676	16,620,847	5,537,469	4,727,905
Premium or Discount on Issuance of Bonds				3,269,653			60,756	353,777		
Payment to Refunded Bond Escrow								(53,264,017)		
Transfers Out	(2,211,107)	(678,897)	(2,862,398)	(3,020,566)	(4,223,103)	(2,313,848)	(2,728,676)	(16,620,847)	(5,537,469)	(4,727,905)
Total Other Financing Sources (Uses)	163,422	657,726	703,758	83,135,256	199,945		12,825,756	4,760		
Net Change in Fund Balances	\$ 2,169,215	\$ 2,187,283	\$ 552,468	\$ 79,496,361	\$ (3,340,542)	\$ 373,451	\$ (18,851,457)	\$ (20,446,247)	\$ (11,743,264)	\$ (3,221,275)
Debt Service As A Percentage Of Noncapital Expenditures	1.4%	1.3%	1.5%	0.5%	10.8%	11.9%	10.8%	12.0%	10.6%	9.4%

**LUBBOCK COUNTY, TEXAS**

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Property Tax	Sales Tax	Boat and Motor Tax	Total
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
2009	43,546,117	16,789,335		60,335,452

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
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
2009					

Source: Lubbock Central Appraisal District

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
County	\$ 0.19170	\$ 0.19170	\$ 0.19170	\$ 0.19110	\$ 0.25954	\$ 0.25587	\$ 0.26162	\$ 0.28576	\$ 0.306148	\$ 0.32620
High Plains Water District	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00794
Lubbock County Hospital District	0.09798	0.09798	0.10435	0.10435	0.10896	0.10742	0.11034	0.11420	0.11661	0.12067
Total Levy: All Units per \$100 Val.	\$ 0.29808	\$ 0.29808	\$ 0.30445	\$ 0.30385	\$ 0.37690	\$ 0.37169	\$ 0.38036	\$ 0.40836	\$ 0.43116	\$ 0.45481
Operational Rate Shown in Cents per \$100 Valuation	18.40900	18.47400	18.57000	19.11000	19.04600	19.24100	20.11830	22.53230	24.53800	26.89300
Bonded Indebtedness Rate Shown in cents per \$100 Valuation	0.76100	0.69600	0.60000		6.90800	6.34600	6.04400	6.04400	6.07680	5.72700
Total County Rate Shown in Cents	19.17000	19.17000	19.17000	19.11000	25.95400	25.58700	26.16230	28.57630	30.61480	32.62000

Source: Lubbock Central Appraisal District



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

Taxpayer	2009			2000		
	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value
Macerich Lubbock LTD	\$ 128,778,473	1	0.92%	\$ 102,480,853	2	1.40%
Southwestern Public Service	76,223,623	2	0.54%	119,644,712	1	1.60%
Southwestern Bell Telephone	67,544,932	3	0.48%	80,480,448	3	1.10%
Wal Mart Stores Inc #861				21,162,386	8	0.30%
United Supermarket LLC	59,073,883	5	0.42%			
Pyco Industries Inc.	47,483,420	7	0.34%			
Atmos Energy (Energas)	41,562,980	8	0.30%	21,261,218	7	0.30%
Lubbock Property LLC						
Tyco Fire Products						
BNSF Railway Co.						
Plains Co-op Oil Mills, Inc.				28,090,510	4	0.40%
Eagle-Picher Industries						
Methodist Hospital				23,752,483	6	0.30%
X-Fab Texas, Inc.	34,550,415	10	0.25%	27,023,881	5	0.40%
Fleming Company				20,651,136	9	0.30%
Texland Petroleum LP	66,395,127	4	0.47%			
Occidental Permian LTD	47,617,390	6	0.34%			
Wal Mart Real Estate Business Trust	37,970,476	9	0.27%			
Southern Cotton Oil Co., Inc.				19,071,943	10	0.30%
Total	\$ 607,200,719		4.33%	\$ 463,619,570		6.40%

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
2000	\$ 14,163,414	\$ 13,727,192	96.92%	\$ 399,270	\$ 14,126,462	99.74%
2001	14,875,608	14,522,065	97.62%	311,486	14,833,551	99.72%
2002	15,632,949	15,214,790	97.33%	368,492	15,583,282	99.68%
2003	16,774,158	16,257,293	96.92%	458,477	16,715,770	99.65%
2004	24,250,925	23,639,150	97.48%	503,172	24,142,322	99.55%
2005	26,128,954	25,328,631	96.94%	657,755	25,986,386	99.45%
2006	28,894,952	28,130,220	97.35%	593,728	28,723,948	99.41%
2007	33,721,116	32,881,632	97.51%	585,063	33,466,695	99.25%
2008	39,098,828	38,337,593	98.05%	373,424	38,711,017	99.01%
2009	44,471,509	43,576,154	97.99%		43,576,154	97.99%

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

TABLE D-10

	Calendar Year				
	1999	2000	2001	2002	2003
Agriculture, Forestry, Fishing	\$ 13,190,708	\$ 13,577,109	\$ 14,342,366	\$ 14,416,389	\$ 15,882,610
Mining	1,017,206	1,301,233	2,867,553	5,797,299	5,977,077
Construction	52,234,120	48,343,538	54,489,673	53,275,390	58,960,486
Manufacturing	43,527,492	51,437,102	54,503,292	49,600,661	55,256,219
Transportation, Communications, Utilities	134,086,463	159,531,255	172,830,690	171,499,898	187,621,356
Wholesale Trade	179,999,402	184,317,703	205,394,515	208,863,162	231,847,173
Retail Trade	1,499,944,757	1,533,996,883	1,582,379,154	1,640,366,152	1,654,880,452
Finance, Insurance, Real Estate	4,929,788	5,794,546	6,888,740	9,621,210	7,164,104
Services	213,124,896	221,045,537	229,846,470	240,045,580	249,566,137
Public Administration		3,748,598	1,317,797	944,696	
All Other Outlets	4,714,234	3,267,297	3,912,330	6,019,157	2,021,656
Total	\$ 2,146,769,066	\$ 2,226,360,801	\$ 2,328,772,580	\$ 2,400,449,594	\$ 2,469,177,270
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%
	Calendar Year				2008
	2004	2005	2006	2007	
Agriculture, Forestry, Fishing	\$ 16,182,801	\$ 17,594,558	\$ 510,424	\$ 481,553	\$ 1,266,519
Mining	6,989,094	71,196,202	3,387,836	4,662,305	7,224,771
Construction	61,208,638	66,324,462	89,194,049	74,915,283	88,743,727
Manufacturing	62,527,233	67,381,536	81,100,118	80,679,339	86,920,449
Transportation, Communications, Utilities	295,870,013	210,865,524	45,694,849	48,491,220	60,601,677
Wholesale Trade	236,461,845	260,059,191	241,175,686	226,341,015	266,589,575
Retail Trade	1,700,876,153	1,770,589,598	1,583,426,253	1,697,007,873	1,770,421,544
Finance, Insurance, Real Estate	5,079,804	1,371,002	46,141,250	57,757,219	62,480,185
Services	239,959,741	233,043,085	733,632,363	743,085,334	807,016,424
Public Administration			5,369,206	3,165,678	3,572,138
All Other Outlets	6,138,994	4,720,275	20,820,279	21,431,727	20,482
Total	\$ 2,631,294,316	\$ 2,703,145,433	\$ 2,850,452,313	\$ 2,958,018,546	\$ 3,154,857,491
Direct Sales Tax Rate	0.5%	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 of Texas 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%

Source: 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			Loans Payable	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Certificates of Obligation					
2000	\$	\$ 1,005,000			\$ 1,005,000	\$	4
2001		520,000		830,137	1,350,137	0.03%	6
2002				1,681,520	1,681,520	0.04%	7
2003	79,935,000			1,489,958	81,424,958	1.81%	326
2004	79,440,000			1,273,976	80,713,976	1.74%	320
2005	76,610,000			1,011,436	77,621,436	1.61%	303
2006	73,695,000	12,765,000		737,559	87,197,559	1.81%	342
2007	73,265,000	12,455,000		451,854	86,171,854	1.67%	330
2008	69,910,000	12,020,000		153,813	82,083,813	1.67%	314
2009	66,440,000	11,565,000			78,005,000	1.32%	292

**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
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%
2009	267,269	14,012,278,948	78,005,000	1,663,894	76,341,106	0.54%

(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	\$ 78,005,000	100.00%	\$ 78,005,000
Special Districts:			
Lubbock County Hospital District	0	100.00%	0
Lubbock County WC and ID No. 1	0	100.00%	0
Cities:			
Idalou	356,000	100.00%	356,000
Lake Ransom Canyon	975,000	100.00%	975,000
Lubbock	682,875,000	100.00%	682,875,000
Shallowater	0	100.00%	0
Slaton	6,500,000	100.00%	6,500,000
Wolfforth	4,000	100.00%	4,000
New Deal	15,000	100.00%	15,000
County-line Cities:			
Abernathy	0	20.00%	0
School Districts:			
Idalou ISD	0	100.00%	0
Lubbock ISD	119,887,456	100.00%	119,887,456
Lubbock-Cooper ISD	825,000	100.00%	825,000
New Deal ISD	0	100.00%	0
Roosevelt ISD	11,909,998	100.00%	11,909,998
Shallowater ISD	14,742,617	100.00%	14,742,617
County-line School Districts:			
Abernathy ISD	10,000,000	16.78%	1,678,000
Frenship ISD	157,389,720	99.61%	156,775,900
Lorenzo ISD	0	12.21%	0
Slaton ISD	4,795,000	98.99%	4,746,571
Southland ISD	0	0.80%	0
Total Direct and Overlapping Debt	\$ 1,088,279,791		\$ 1,079,295,542

Sources: Debt outstanding data provided by each governmental unit.



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

	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Debt Limit	\$ 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	\$ 2,101,841,842
Total Net Debt Applicable to Limit	1,005,000	520,000		79,935,000	78,920,760	75,961,780	85,484,816	85,008,453	80,737,644	76,341,106
Legal Debt Margin	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	2,025,500,736
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	0.13%	0.06%		10.30%	8.45%	7.15%	5.16%	4.75%	4.12%	3.63%

**Legal Debt Margin Calculation for the Current Fiscal Year**

Assessed Value	\$ 14,012,278,948
Debt Limit (15% of Assessed Value)	2,101,841,842
Debt Applicable to Limit:	
General Obligation Bonds	78,005,000
Less: Amount Set Aside for Repayment of	
General Obligation Debt	1,663,894
Total Net Debt Applicable to Limit	76,341,106
Legal Debt Margin	\$ 2,025,500,736

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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Population (1)	235,182	245,054	245,463	249,800	252,048	256,081	255,027	261,227	261,610	267,269
Personal Income (3)	\$ 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	\$ 5,914,662,970
Per Cap Income (3)	\$ 16,890	\$ 17,318	\$ 17,658	\$ 18,011	\$ 18,371	\$ 18,775	\$ 18,853	\$ 19,747	\$ 22,620	\$ 22,130
Median Age (3)	31	31	32	32	32	31.4	31.1	30.6	32	30.6
Education Level in (3) Years of Schooling	12.6	12.6	12.8	12.8	12.8	12.4	12.4	Not Available	Not Available	Not Available
School Enrollment (3)	29,020	28,497	28,698	28,879	28,355	28,847	28,492	28,191	27,949	37,829
Unemployment (2)	2.5%	2.5%	2.5%	2.6%	2.9%	4.3%	4.05%	4.0%	3.8%	4.1%

## 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	2009			2000		
	Employees	Rank	% of Total Employees	Employees	Rank	% of Total Employees
Texas Tech University	10,372	1	26.09%	8,535	1	21.49%
Covenant Health System	4,865	2	12.24%	5,900	2	14.85%
Lubbock Independent School District	3,606	3	9.07%	3,442	3	8.67%
University Medical Center	3,150	4	7.92%	1,979	6	4.98%
United Supermarkets	2,832	5	7.12%	1,345	9	3.39%
City of Lubbock	2,392	7	6.02%	2,164	5	5.45%
AT&T Communications/ SBC				522	17	1.31%
Texas Tech Health Sciences	2,752	6	6.92%	2,259	4	5.69%
Convergys Corporation	1,125	8	2.83%	1,500	8	3.78%
U.S. Postal Service				561	16	1.41%
Lubbock County	1,107	9	2.78%	897	10	2.26%
Lubbock State School	800	11	2.01%	876	11	2.21%
Frenship Independent School Dist.	1083	10	2.72%	575	14	1.45%
Tyco Fire Protection				400	28	1.01%
Suddenlink Communications				Not Listed		
G. Boren Services	521	14	1.31%	Not Listed		
TDCJ- John T. Montford Unit	738	12	1.86%	870	12	2.19%
Sonic Drive-In	433	17	1.09%	Not Listed		
Gene Messer Ford, Inc.				Not Listed		
Texas Department of Transportation				487	23	1.23%
Walmart Supercenter #3	430	18	1.08%	Not Listed		
Wells Fargo Phone Bank				320	33	0.81%
Lubbock-Cooper ISD	612	13	1.54%	330	30	0.83%
Lubbock Regional MHMR Center	459	16	1.15%	450	24	1.13%
American State Bank	371	20	0.93%	559	18	1.41%
X-Fab Texas, Inc.	385	19	0.97%	Not Listed		
McLane High Plains	316	23	0.79%	416	26	1.05%
Operator Service Company				409	27	1.03%
Caprock Home Health Services	512	15	1.29%	1650	7	4.15%
Dillards	218	24	0.55%	400	27	1.01%
Town & Country Food Stores				Not Listed		
Industrial Molding Corp.				505	22	1.27%
ARAMARK	323	22	0.81%	391	31	0.98%
Sodexo School Services	354	21	0.89%	322	32	0.81%
Lubbock Avalance Journal				341	30	0.86%
Covenant Home Health Care				472	25	1.19%
Highland Medical Center				Not Listed		
Texas Department of Human Services				585	13	1.47%
TNM&O Coaches, Inc.				259	34	0.65%

Source: Lubbock Economic Development Alliance, Inc.

\* Information only compiled every two years.

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Administration					46	46	47	47	48	50
Financial Administration					54	53	53	53	53	53
Judicial					89	87	89	88	89	92
Legal					84	88	88	88	97	110
Public Safety					279	279	286	318	363	477
Correctional					105	107	110	111	116	117
Facilities					38	38	38	40	59	59
Health					1	1	1	1	1	1
Welfare					5	5	5	5	5	5
Conservation					7	7	7	7	8	8
Elections					5	5	8	8	8	8
Culture/Recreation					4	4	6	6	6	7
Transportation					34	34	33	33	33	35
<b>Total</b>					<b>751</b>	<b>754</b>	<b>771</b>	<b>805</b>	<b>886</b>	<b>1,022</b>

Source: County Payroll Department

The County does not have sufficient data available to provide information for years 2000-2003

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

Function/Program	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>General Government</b>										
County Clerk										
Number of Criminal Cases Filed	4,617	4,964	5,133	5,326	5,746	5,746	5,374	4,814		
Number of Civil Cases Filed	1,604	1,974	2,119	2,141	2,329	2,329	1,425	1,212		
Marriage Licenses- Formal	2,138	2,199	2,255	2,052	2,209	2,209	2,068	1,684		
Marriage Licenses- Informal	25	36	28	44	75	75	82	122		
Marriage Licenses- Hostile Fire Zone								6		
Probate Cases	742	751	787	739	728	728	835	905		
<b>Commissioners' Court</b>										
Number of Courts Held	24	24	24	24	24	24	24	24		
Number of Additional Meetings Held	9	13	24	22	43	43	36	25		
Information Services/ County Technology										
Work Orders	6,233	7,382	7,383	5,467	6,143	6,143	7,319	7,429		
<b>Elections Administration</b>										
Confirmation Notices Mailed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	29,899	29,624		
Total Number of Applications Received								2,380		
Number of Duplicate Applications Received								396		
Number of Voter Registration Responses										
Completed and Returned										171
<b>Collection</b>										
Order thru Collections	Not Available	866,434	430,287	2,184,975	2,368,802	2,368,802	2,405,515	2,340,966		
Actual Monies Received	Not Available	769,530	986,393	1,585,531	1,908,450	1,908,450	1,834,034	1,606,155		
Exemptions	Not Available	242,396	189,448	334,039	344,352	344,352	392,601	348,621		
Total Collections	Not Available	1,011,926	1,175,842	1,919,570	2,252,802	2,252,802	2,226,635	1,954,776		
% Collections	Not Available	86%	90%	88%	95%	95%	93%	84%		
<b>Maintenance</b>										
Number of Work Orders Processed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	8,490	11,172		
Oversaw Permanent Improvements	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	\$12,900,000	7,667,875		
<b>Conservation</b>										
Texas Cooperative Extension										
Number of Educ. Group Meetings	684	813	665	1,000	770	770	718	798		
4-H Enrollment	4,808	6,144	3,518	5,684	5,968	5,968	4,482	4,657		
<b>Judicial</b>										
County Courts										
Juvenile Cases Disposed	516	522	574	587	960	960	895	719		
Criminal Cases Disposed	4,668	4,768	4,784	5,442	4,833	4,833	5,600	4,397		
District Court										
Criminal Cases Disposed	3,939	3,691	3,791	3,863	4,203	4,203	4,154	3,691		

District Clerk							
Civil Law Cases Filed	1,218	1,092	1,215	1,107	1,127	1,399	1,176
Family Law Cases Filed	3,061	3,012	3,216	3,079	3,054	3,077	3,348
Tax Law Cases Filed	200	217	256	201	94	207	132
Child Support Garnishment Orders	14,426	14,403	15,525	16,382	17,339	16,069	15,403
Juror Summons	65,429	47,263	49,020	55,192	55,000	56,212	60,554
Juvenile Cases	513	514	409	410	564	496	399
Passports	191	487	709	651	1,647	836	433
Law Library							
Number of Visitors	4,787	4,894	4,608	4,985	4,395	4,661	4,916
Number of Volumes	20,600	21,127	21,491	21,946	22,290	16,087	13,064
Dispute Resolution Center							
Inquiries and referrals- South Plains ADR					2,537	2,635	28,112
Inquiries and referrals- Texas Rural Med.					46	725	52
Number Assisted- TRMS					100	63	34
Inquiries and referrals- Comm. Super. Contract					296	195	152
Average Collection Rate- Community Super.					72%	67%	75%
Average Monthly Coll.- Community Super.					31,116	75,249	81,988
Justice of the Peace #1							
Civil Cases Filed	683	600	1,026	1,023	1,285	1,771	1,610
Criminal Cases Filed	6,967	6,345	6,492	5,896	6,288	4,809	3,521
Justice of the Peace #2							
Civil Cases Filed	822	796	836	882	1,098	2,235	1,084
Criminal Cases Filed	5,144	5,116	4,709	4,736	4,405	8,415	5,115
Justice of the Peace #3							
Civil Cases Filed	830	1,040	1,063	1,056	1,099	1,062	1,135
Criminal Cases Filed	3,122	3,840	3,632	3,725	3,546	3,699	3,435
Justice of the Peace #4							
Cases Filed:							
Civil Cases	424	460	506	560	705	744	876
Criminal Cases	6,831	10,422	10,007	8,474	7,597	6,316	7,084
Cases Disposed:							
Criminal Cases	6,488	9,509	11,132	9,865	7,110	6,236	6,387
Civil Cases	538	525	591	584	672	698	874
Legal							
Criminal District Attorney							
Cases Received	Not Available	Not Available	Not Available	Not Available	Not Available	14,332	13,119
Felony Cases Under Indictment	3,131	3,240	3,527	3,934	Not Available	3,489	3,758
Misdemeanor Cases Under Indictment	4,827	4,995	5,234	8,345	Not Available	5,396	4,812
Cases Filed	8,200	8,317	8,816	9,667	Not Available	8,986	8,797
Felony Cases Closed						4,055	5,192
Misdemeanor Cases Closed						5,249	6,694
Total Jury Trials	74	116	116	125	Not Available	105	96

County Judge	742	749	779	727	716	806	796
Probate Cases Filed	337	372	368	251	283	264	509
Mental Health Cases Filed	81	86	89	87	108	108	97
Guardianship Cases Filed	Not Available	498	662	744	862	961	830
Hearings Held							
Public Defender						65	70
# of Counties Participating						6	9
Cases Closed							
<b>Financial</b>							
County Auditor							
Accounts Payable Checks Processed	10,045	9,871	9,366	8,441	10,100	10,284	9,075
Payroll Checks Issued	Not Available	Not Available	24,201	24,192	25,324	26,708	29,294
Grants Processed	30	57	55	55	61	61	76
Bank Reconciliations Done	Not Available	Not Available	Not Available	Not Available	624	758	796
Cash Counts Done	Not Available	Not Available	161	299	82	155	221
Budget Amendments Processed	Not Available	Not Available	224	269	208	223	220
County Treasurer							
Cash Receipts Processed	8,134	8,243	4,858	4,715	4,622	6,825	6,769
Jury Checks Issued	2,289	1,791	2,407	17,082	16,906	16,466	17,769
Tax Assessor/Collector							
Automobile Registrations	209,468	209,169	216,403	224,868	228,469	220,728	232,559
Beer and Wine Permits Issued	396	368	300	302	260	267	359
Human Resources							
Applications Accepted (by person)	2,659	2,973	2,325	4,680	3,561	4,346	7,004
New Hires Processed	210	157	161	226	238	273	270
Separations Processed	178	114	144	159	168	195	171
Purchasing							
Purchase Orders	2,617	2,610	2,598	2,604	2,627	2,084	2,705
Formal RFDs/ Bids	50	49	37	33	28	27	38
Informal Bids/ Quotes	72	67	94	106	102	185	234
New Contracts	7	8	4	7	6	4	6
Contract Renewals	18	24	20	19	22	27	32
<b>Public Safety</b>							
County Jail							
Average Daily Jail Population	955	953	946	947	969	731	724
Average Daily # of Contract Inmates	Not Available	Not Available	Not Available	Not Available	Not Available	237	243
Sheriff							
E-911 Calls Received	14,558	13,937	10,122	11,242	11,445	15,552	18,735
Warrants Received	14,004	15,868	17,630	16,956	13,669	12,913	14,499
Total Arrests	5,122	6,008	6,854	6,955	7,527	5,582	3,075
Total Incidents	2,865	3,426	2,986	3,101	2,718	2,796	3,019
Juvenile Justice Center							
Number of Residents	847	751	714	736	869	1,182	1,182
Number of Community Service Hours	13,701	18,791	14,812	14,110	13,029	14,527	12,688
County Inspector							
Total Number of Properties Inspected	601	5,253	472	467	473	412	372
Number of New Properties Inspected	400	345	311	308	272	245	112

Constable #1	Not Available	Not Available	689	950	935	995	643
Civil Processed	Not Available	Not Available	Not Available	Not Available	Not Available	252	1,084
Constable #2	745	887	960	942	962	956	892
Civil Processed	Not Available	Not Available	486	572	731	1,053	1,048
Constable #3	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	273
Constable #4	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	1,300
Civil Processed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	43
Medical Examiner	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	261
Cases	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	89
Investigations	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	273
Life Gift Cases	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	1,300
Autopsy Report Requests	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	43
Allied Health Student Education	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	261
<b>Welfare</b>	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	89
General Assistance	1,625	1,591	1,606	1,855	1,728	2,090	2,162
Number of Residents Assisted	59	62	43	52	77	70	91
Number of Pauper Funerals							
<b>Transportation</b>							
Road and Bridges	Not Available	Not Available	Not Available	187	353	362	425
Work Orders Completed	38	36	30	29	0	13	12
Miles of Roads Overlayed	1,167	1,167	1,167	1,167	1,167	1,177	1,187
County Road Maintained- Miles							

Sources: Various County Departments

The County does not have sufficient data available to provide information for years 2000-2002.  
The Dispute Resolution Center was a new department added to the County in 2007, therefore, no data exists for 2000-2006.



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

Function/Program	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Electronic Voting Machines	0	0	0	0	0	0	0	800	800	940
Courtroom Video Projection Systems	0	0	0	0	0	0	0	0	3	9
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	120	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	1,167	1,167	1,167	1,167	1,167	1,177	1,187

The County does not have sufficient data available to provide Sheriff Patrol Vehicle information for years 2000-2006 and road miles for 2000-2002.

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

CERTIFIED PUBLIC ACCOUNTANTS  
A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

## 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, 2009, which collectively comprise the Lubbock County, Texas's basic financial statements and have issued our report thereon dated February 10, 2010. 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 schedule of findings and questioned costs as items 2009-1 and 2009-2 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 above, we consider item 2009-1 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 & Patten LLP*

February 10, 2010

**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 each of its major federal programs for the year ended September 30, 2009. Lubbock County, Texas's major federal programs are 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 each of its major federal programs 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 each of its major federal programs for the year ended September 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2009-2

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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2009-2 to be significant deficiencies.

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. We did not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

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 + Daffin LLP

February 10, 2010

**LUBBOCK COUNTY, TEXAS****SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009****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?  X   Yes       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?  X   Yes       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)

10.435

16.585

Name of Federal Program or Cluster

USDA Agricultural Mediation Program

Drug Court

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

Auditee qualified as low-risk auditee?

  X   Yes       No

## **LUBBOCK COUNTY, TEXAS**

### **SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2009**

#### **B. Financial Statement Findings**

2009-1

Lubbock County, Texas has executed a contractual depository agreement with a financial institution. This agreement, among other issues, provides assurances that all funds of Lubbock County, Texas will be adequately collateralized. Not all funds within Lubbock County, Texas are maintained at this institution and, therefore, are not fully secured.

2009-2

In previous years, Lubbock County recorded accrued personal leave liabilities in the governmental funds. It has been determined that these amounts should only be reflected in the government-wide financial statements unless employees have resigned or retired. This resulted in a prior period adjustment in the amount of \$1,321,028.

#### **C. Federal Award Findings and Questioned Costs**

2009-2

See Above



**LUBBOCK COUNTY, TEXAS**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
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There were no prior audit findings that affected federal programs.		
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**LUBBOCK COUNTY, TEXAS**  
**CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2009**

2009-1

The County will review all bank accounts held in the name of the County to ensure that proper controls are in place for collateralization purposes.

2009-2

The County will continue to calculate accrued personal leave amounts for purposes of government-wide reporting. However, these amounts will not be recorded in the fund financial statements.

# LUBBOCK COUNTY, TEXAS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2009

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>U. S. DEPARTMENT OF THE INTERIOR</u>			
Passed Through Texas Historical Commission:			
<i>Historic Resources Survey- Phase I</i>	15.912	TX-09-022	\$ 13,588
Total U. S. Department of the Interior			13,588
<u>U. S. DEPARTMENT OF JUSTICE</u>			
Passed Through Office of the Governor:			
<i>Multi-Jurisdictional Truancy Mediation Program</i>	16.523	2010301	23,258
<i>Multi-Jurisdictional Truancy alternative Dispute Resolution Program</i>	16.523	2010302	1,629
<i>State Drug Court Training</i>	16.585	2249001	198,877
<i>Implementation of Adult Drug Court</i>	16.585	DJ-08-J20-18361-02	5,454
<i>Implementation of Treatment Rehab Intervention Program</i>	16.585	2005-DC-BX-0068	84,000
<i>Expansion of Drug Court</i>	16.585	1836102	39,121
<i>Family Recovery Court</i>	16.585	2196601	537
<i>DWI Court</i>	16.585	2196501	537
<i>Domestic Violence Prosecution Unit</i>	16.588	WF-08-V30-17236-05	56,979
<i>Domestic Violence Prosecution Unit</i>	16.588	WF-09-V30-17236-05	3,482
<i>Edward Byrne Memorial Justice Assistance Grant (JAG)</i>	16.738	2007-DJ-BX-1318	46,621
<i>Juvenile and DA Equipment and Drug Court Operations Project</i>	16.738	2230501	537
<i>Edward Byrne Memorial Justice Assistance Grant (JAG)</i>	16.738	2008-DJ-BX-0476	34,830
Total Passed Through Office of the Governor			495,863
Passed Through Greater Dallas Crime Commission:			
<i>Project Safe Neighborhoods- CDA</i>	16.609	2006-PG-BX-0094	9,590
Total U. S. Department of Justice			505,454
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed Through Texas Juvenile Probation Commission:			
<i>Title IV-E Administrative Reimb. Program</i>	93.658	TJPC E-08-152	(94,092)
<i>Title IV-E Federal Foster Care Reimb. Program</i>	93.658	TJPC E-08-152	96,661
Total Passed Through Texas Juvenile Probation Commission			2,569
Passed Through Texas Department of Family and Protective Services:			
<i>Title IV-E, Foster Care Assistance</i>	93.658	2004013951	52,501
Total U. S. Department of Health and Human Services			55,070
<u>U. S. DEPARTMENT OF AGRICULTURE</u>			
Passed Through Texas Rural Mediation Services:			
<i>USDA Agricultural Mediation Program</i>	10.435	49-044-0756001056	275,590
Passed Through State Department of Human Services:			
<i>School Breakfast Program *</i>	10.553	TX-1522007	40,914
<i>Food Distribution *</i>	10.555	152119A	9,768
<i>National School Lunch Program *</i>	10.555	TX-1522007	79,367
Total Passed Through State Department of Human Services			130,048
Total U. S. Department of Agriculture			405,638

**LUBBOCK COUNTY, TEXAS****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2009****EXHIBIT E-1**

Page 2 of 2

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<b><u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>			
Passed Through Governor's Division of Emergency Management:			
<i>Homeland Security Grant Program</i>	97.074	2008-GE-T8-0034	\$ 96,836
Total Federal Emergency Management Agency			<u>96,836</u>
<b><u>DEPARTMENT OF HOMELAND SECURITY</u></b>			
Passed Through Office of the Governor:			
<i>Hazardous Material Emergency Preparedness</i>	97.021	09-DEM-LEPC-006	12,409
<i>Emergency Management Performance Grant</i>	97.042	08-TX-EMPG-0944	25,412
Total Passed Through Office of the Governor			<u>37,821</u>
Total Department of Homeland Security			<u>37,821</u>
<b><u>STATE PROGRAM</u></b>			
Passed Through Texas Department of Transportation:			
Passed through South Plains Auto Theft Task Force	N/A	SA-T02-10058-08	408,270
Total Texas Department of Transportation			<u>\$ 408,270</u>
<b><u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u></b>			<u>\$ 1,522,677</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, 2009**

#### 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.

Title IV-E Administrative claims in the amount of \$223,659 were recorded in the prior year. In the current year, the State decided to terminate funding of this program. Therefore, the County wrote off the \$223,659 receivable against the current year revenue. This resulted in a net negative revenue balance in the current year.