

LUBBOCK COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2007

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2007

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Introductory Section

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LUBBOCK COUNTY

Jacqueline Latham, CPA
County Auditor



916 Main, Suite 1220

P. O. Box 10536

Lubbock, Texas 79408-3536

Phone: (806) 775-1097

Fax: (806) 775-1117

January 30, 2008

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, 2007, 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, 2007, 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, 2007, 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 separately issued 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 August 2008 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 certificates of deposit, obligations of the U.S. Treasury, and the State Treasurer's investment pool. The weighted average maturity at September 30, 2007 was 3.26 years. The average yield on investments was 4.77 percent.

ACKNOWLEDGMENTS

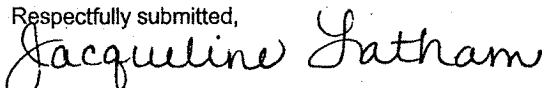
Awards

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, 2006. 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, 2006

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.



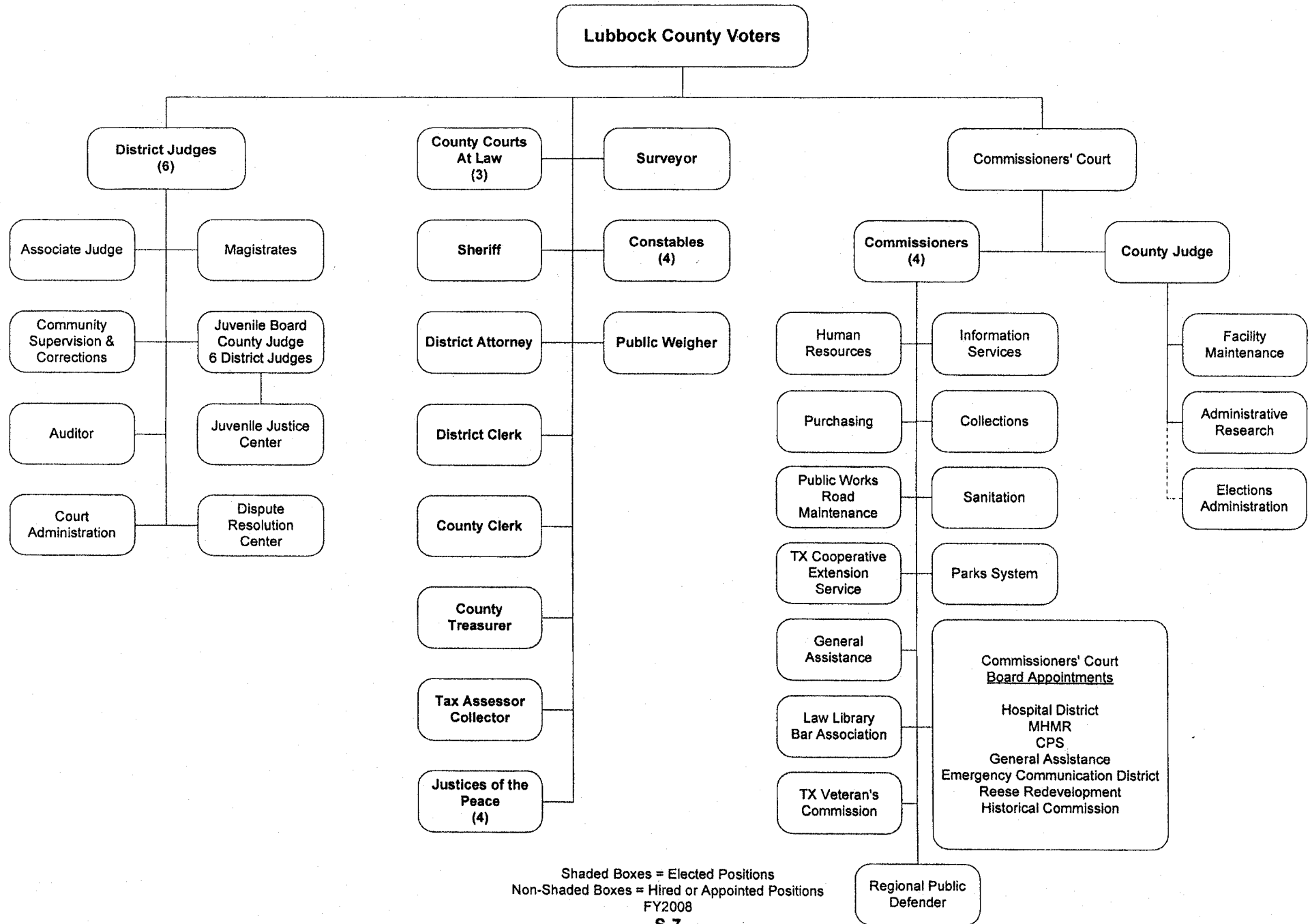
Charles S. Cox

President

Jeffrey R. Enen

Executive Director

LUBBOCK COUNTY ORGANIZATION CHART



Principal Officials

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

Financial Section

Robison Johnston & Patton, LLP
CERTIFIED PUBLIC ACCOUNTANTS
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, 2007, 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, 2007, 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 January 30, 2008, 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

January 30, 2008

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, 2007. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

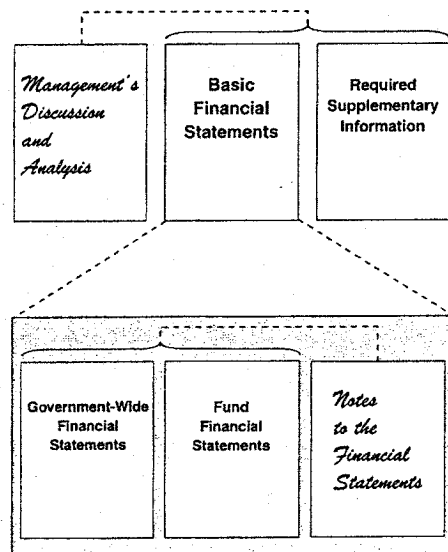
- The County's total combined net assets were \$128,818,789 at September 30, 2007.
- During the year, the County's expenses were \$8,301,935 less than the \$75,018,263 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$22,483,362.

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

| Type of Statements | Fund Statements | | | |
|--|--|--|---|--|
| | Government-wide | Governmental Funds | Proprietary Funds | Fiduciary Funds |
| Scope | Entire Agency's government (except fiduciary funds) and the Agency's component units | The activities of the district that are not proprietary or fiduciary | Activities the district operates similar to private businesses: self insurance | Instances in which the district is the trustee or agent for someone else's resources |
| Required financial statements | • Statement of net assets | • Balance sheet | • Statement of net assets | • Statement of fiduciary net assets |
| | • Statement of activities | • Statement of revenues, expenditures & changes in fund balances | • Statement of revenues, expenses and changes in fund net assets
• Statement of 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 |

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.

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

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

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

Fund Financial Statements

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

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

The County has the following kinds of funds:

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

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

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net assets. The County's combined net assets were \$128,818,789 at September 30, 2007.

| | Governmental
Activities | | Total
Percentage
Change |
|----------------------------|----------------------------|--------------|-------------------------------|
| | 2007 | 2006 | 2006-2007 |
| Current assets: | | | |
| Pooled cash & cash equiv. | 12,857,259 | 10,455,998 | 22.97% |
| Investments | 67,746,988 | 87,503,535 | 22.58% |
| Receivables | | | |
| Taxes | 317,032 | 292,025 | 8.56% |
| Other | 5,684,717 | 5,159,571 | 10.18% |
| Fines, Fees, & Court | 5,705,533 | 5,587,559 | 2.11% |
| Due from fiduciary | 0 | 66,723 | 100% |
| Inventories | 491 | 1,382 | 64.47% |
| Prepaid Items | 1,500 | 0 | 100% |
| Deferred Charges | 2,415,451 | 0 | 100% |
| Other current assets | 402,998 | 523,307 | 22.99% |
| Total current assets: | 95,131,969 | 109,590,100 | |
| Noncurrent assets: | | | |
| Land | 3,436,186 | 3,436,186 | 0% |
| Buildings & improvements | 63,290,406 | 63,123,986 | .26% |
| Construction in Progress | 72,269,542 | 43,619,629 | 65.68% |
| Furniture and equipment | 15,188,052 | 14,954,837 | 1.56% |
| Infrastructure | 56,440,939 | 56,386,998 | .10% |
| Less accumulated depr. | (75,191,634) | (70,461,924) | 6.71% |
| Total noncurrent assets | 135,433,491 | 111,059,712 | |
| Total Assets | 230,565,460 | 220,649,812 | |
| Current liabilities: | | | |
| Payroll taxes | 489,693 | 462,112 | 5.97% |
| Accounts payable | 9,938,206 | 7,706,693 | 28.96% |
| Due to other govts | 302,803 | 263,171 | 15.06% |
| Accrued wages | 900,912 | 811,117 | 11.07% |
| Accrued personal leave | 1,106,087 | 1,006,025 | 9.95% |
| Other liabilities | 25,632 | 20,505 | 25.00% |
| Unearned revenue | 514,039 | 892,873 | 42.43% |
| Accrued interest payable | 775,829 | 442,408 | 75.36% |
| Total current liabilities | 14,053,201 | 11,604,904 | |
| Non-current liabilities: | | | |
| Due within one year | 4,264,184 | 3,741,441 | 13.97% |
| Due in more than one year | 83,429,286 | 84,786,613 | 1.62% |
| Total Liabilities | 101,746,671 | 100,132,958 | |
| Net Assets: | | | |
| Invested in capital assets | 62,712,095 | 67,105,044 | 6.55% |
| Restricted For: | | | |
| Debt Service | 711,547 | 975,184 | 27.03% |
| Capital Projects | 13,372,098 | 0 | 100% |
| Unrestricted | 52,023,049 | 52,436,626 | .79% |
| Total Net Assets | 128,818,789 | 120,516,854 | |

The \$52,023,049 of unrestricted net asset represents resources available to fund the programs of the County next year.

A large portion of the County's net assets (48 percent) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

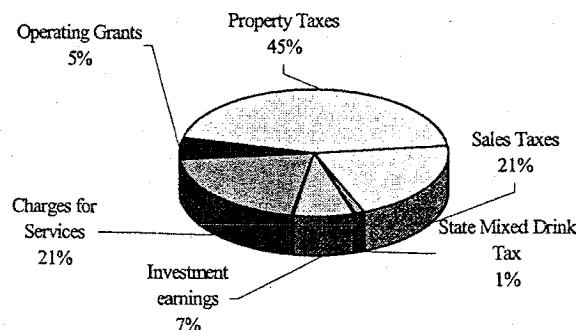
Changes in net assets. The County's total revenues were \$75,018,263. A significant portion, 45 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 21 percent comes from charges for services, 21 percent comes from sales taxes, 5 percent comes from operating grants, 7 percent comes from investment earnings, and 1 percent comes from state mixed drink tax.

The total cost of all programs and services was \$66,716,328; 32.42 percent of these costs are for public safety.

The County's net assets increased \$8,301,935 during the current fiscal year. Due to increased values and rates, property taxes increased approximately \$4,704,167. Sales tax collections increased \$656,600. Due to increased interest rates, investment earnings increased 1,370,722. 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 District
Sources of Revenue for Fiscal Year 2007



| | Governmental
Activities | | Total
Percentage
Change |
|---|----------------------------|-------------------|-------------------------------|
| | <u>2007</u> | <u>2006</u> | <u>2006-2007</u> |
| Program Revenues: | | | |
| Charges for services | 15,522,827 | 15,581,583 | .38% |
| Operating grants & contrib. | 4,003,264 | 4,859,794 | 17.62% |
| Property taxes- general | 26,150,607 | 21,773,741 | 20.10% |
| Property taxes- debt service | 7,020,944 | 6,693,643 | 4.89% |
| Sales taxes | 15,657,683 | 15,001,083 | 4.38% |
| Boat & motor taxes | 0 | 116 | 100% |
| State mixed drink tax | 839,903 | 807,916 | 3.96% |
| Bingo tax proceeds | 249,758 | 303,014 | 17.58% |
| Investment earnings | 5,381,424 | 3,728,012 | 36.77% |
| Disposal of Property | 0 | 229,733 | 100% |
| Miscellaneous | 191,853 | 210,361 | 8.80% |
| Total Revenues | <u>75,018,263</u> | <u>69,188,996</u> | |
| Expenses: | | | |
| General administration | 6,453,132 | 5,856,634 | 10.18% |
| Financial administration | 2,347,656 | 2,147,259 | 9.33% |
| Judicial | 7,695,262 | 7,077,256 | 8.73% |
| Legal | 5,812,332 | 5,079,788 | 14.42% |
| Public safety | 21,633,272 | 17,814,343 | 21.43% |
| Correctional | 6,651,410 | 6,184,457 | 7.56% |
| Permanent improvements | 127,030 | 225,251 | 43.61% |
| Facilities | 4,150,959 | 3,959,323 | 4.84% |
| Health | 267,289 | 202,269 | 32.15% |
| Welfare | 388,241 | 375,043 | 3.52% |
| Conservation | 185,123 | 184,487 | .34% |
| Elections | 1,121,082 | 3,467,902 | 67.67% |
| Culture/Recreation | 375,666 | 403,482 | 6.92% |
| Transportation | 4,897,165 | 4,817,898 | 1.65% |
| Interest & fiscal charges | 4,610,709 | 3,769,436 | 18.24% |
| Total expenses | <u>66,716,328</u> | <u>61,564,828</u> | |
| Increase (Decrease) in net
Assets before transfers | 8,301,935 | 7,624,168 | |
| Transfers | | | |
| Increase/(Decrease) in Net
assets | <u>8,301,935</u> | <u>7,624,168</u> | |

As mentioned earlier, property taxes have increased by \$4,704,167 (16.52 percent). This increase is due to increased appraised values and an increased tax rate adopted by the County. The decrease in elections expense is explained by the County's prior year expenditures in the amount of \$2,355,080 to comply with the requirements of the Help America Vote Act.

Figure A-4 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 \$66,716,328.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$33,171,551.
- Some of the cost was paid by those who directly benefited from the programs \$15,522,827, or
- By grants and contributions \$4,003,264.

Figure A-4
Net Cost of Selected County Functions

| | Total Cost of Services | | % | Net Cost of Services | | % |
|---|------------------------|-------------|--------|----------------------|-------------|--------|
| | <u>2007</u> | <u>2006</u> | | <u>2007</u> | <u>2006</u> | |
| Public Safety | 21,633,272 | 17,814,343 | 21.43% | 19,641,143 | 15,921,622 | 23.36% |
| Judicial | 7,695,262 | 7,077,256 | 8.73% | 1,555,734 | 1,448,559 | 7.40% |
| Correctional | 6,651,410 | 6,184,457 | 7.55% | 3,907,591 | 3,800,910 | 2.81% |
| General Administration | 6,453,132 | 5,856,634 | 10.18% | 3,124,147 | 2,665,026 | 17.23% |
| Debt Service – Interest & Related Costs | 4,610,709 | 3,769,436 | 18.24% | 4,610,709 | 3,769,436 | 18.24% |

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 \$66,171,629, a decrease of \$20,446,247 in comparison with the prior year. Approximately 98 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 (\$711,547) or 2) for a variety of other restricted purposes (\$500,000).

The fund balance of the County's general fund increased by \$3,963,207 during the current fiscal year. An increase in appraised values and tax rates increased property tax revenue by \$3,921,598. Investment earnings also increased \$355,110 due to increased investment rates. The County experienced negative changes in market values at the end of the current fiscal year resulting in an unrealized loss in the amount of \$364,301 in the general fund. This loss is reflected as a decrease to investment earnings.

The fund balance of the County's capital projects fund decreased by \$38,335,750 during the current fiscal year. A significant portion of the construction of the new jail (\$27,268,435) was completed during the current year. The County experienced negative changes in market values at the end of the current fiscal year resulting in an unrealized loss in the amount of \$100,260 in the capital projects fund. This loss is reflected as a decrease to investment earnings.

General Fund Budgetary Highlights

Over the course of the year, the County revised its budget several times. Even with these adjustments, actual expenditures were \$3,702,902 below final budget amounts. The most significant positive variance resulted in the jail department.

On the other hand, resources available were \$1,391,695 above the final budgeted amount.

- Sales tax collections were \$657,683 more than expected.
- The increase in investment rates led to greater investment earnings than expected.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2007, the County had invested \$139,433,491 in a broad range of capital assets, including land, equipment, buildings, and vehicles.

| | Governmental
Activities | | Total
Percentage
Change
2006-2007 |
|--------------------------------|----------------------------|--------------|--|
| | 2007 | 2006 | |
| Land | 3,436,186 | 3,436,186 | 0% |
| Buildings and improvements | 63,290,406 | 63,123,986 | .26% |
| Furniture & equipment | 15,188,052 | 14,954,837 | 1.56% |
| Infrastructure | 56,440,939 | 56,386,998 | .1% |
| Construction in Progress | 76,269,542 | 43,619,629 | 65.58% |
| Totals at historical cost | 214,625,125 | 181,521,636 | |
| Total accumulated depreciation | (75,191,634) | (70,461,924) | 6.71% |
| Net capital assets | 139,433,491 | 111,059,712 | |

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 \$88,528,054 in bonds and notes outstanding. More detailed information about the County's debt is presented in Note G of the notes to the financial statements.

| | Governmental
Activities | | Total
Percentage
Change
2006-2007 |
|-----------------------------|----------------------------|------------|--|
| | 2007 | 2006 | |
| Bond payable | 73,265,000 | 73,695,000 | .58% |
| Certificates of obligation | 12,455,000 | 12,765,000 | 2.42% |
| Plus (Less) Deferred amts | | | |
| Bond Premium | 2,466,874 | 2,203,266 | 11.96% |
| Issuance Costs | (945,258) | (872,771) | 8.30% |
| Loans payable | 451,854 | 737,559 | 38.73% |
| Total bonds & loans payable | 87,693,470 | 88,528,054 | |

Bond Ratings

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised value used for the 2008 budget preparation is up \$965,428,426 or 9.18% from 2007.

These indicators were taken into account when adopting the general fund budget for 2008. Amounts available for appropriation in the general fund budget are \$55,711,788 an increase of 13.40 percent over the final 2007 budget of \$49,128,354. Property taxes will increase due to the increasing values and a rate increase. The County will use these increases in revenues to finance programs currently offered.

Expenditures are budgeted to rise nearly 10.86 percent to \$55,711,788 over the final 2007 budget of \$50,254,832. The largest increments are increased personnel.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Basic Financial Statements

LUBBOCK COUNTY, TEXAS

STATEMENT OF NET ASSETS

SEPTEMBER 30, 2007

| | Primary
Government
Governmental
Activities | Component
Unit |
|---|---|--------------------|
| ASSETS: | | |
| <i>Pooled Cash & Cash Equivalents</i> | \$ 12,857,259 | 27,272,000 |
| <i>Investments</i> | 67,746,988 | |
| <i>Receivables (net of allowances for uncollectibles):</i> | | |
| <i>Taxes</i> | 317,032 | 8,758,000 |
| <i>Other</i> | 5,684,717 | 42,341,000 |
| <i>Fines, Fees, & Court Costs</i> | 5,705,533 | |
| <i>Due from Fiduciary</i> | | 6,659,000 |
| <i>Inventories</i> | 491 | |
| <i>Prepaid items</i> | 1,500 | 2,630,000 |
| <i>Deferred Charges</i> | 2,415,451 | |
| <i>Other Current Assets</i> | 402,998 | 1,459,000 |
| <i>Assets whose use is limited or restricted</i> | | 90,938,000 |
| <i>Other assets</i> | | 1,695,000 |
| <i>Land</i> | 3,436,186 | 10,675,000 |
| <i>Buildings</i> | 63,290,406 | 124,700,000 |
| <i>Equipment</i> | 15,188,052 | 120,076,000 |
| <i>Construction In Progress</i> | 72,269,542 | 3,362,000 |
| <i>Infrastructure</i> | 56,440,939 | |
| <i>Accumulated Depreciation</i> | (75,191,634) | (138,407,000) |
| Total Assets | 230,565,460 | 302,158,000 |
| LIABILITIES: | | |
| <i>Payroll Taxes and Related Items</i> | 489,693 | 6,261,000 |
| <i>Accounts Payable</i> | 9,938,206 | 11,556,000 |
| <i>Due to Other Governments</i> | 302,803 | |
| <i>Accrued Wages</i> | 900,912 | |
| <i>Accrued Personal Leave</i> | 1,106,087 | |
| <i>Other Liabilities</i> | 25,632 | 5,069,000 |
| <i>Unearned Revenue</i> | 514,039 | |
| <i>Estimated Health and Insurance Program Settlement</i> | | 6,440,000 |
| <i>Accrued Interest Payable</i> | 775,829 | |
| <i>Noncurrent Liabilities:</i> | | |
| <i>Due within one year</i> | 4,264,184 | |
| <i>Due in more than one year</i> | 83,429,286 | |
| Total Liabilities | 101,746,671 | 29,326,000 |
| NET ASSETS | | |
| <i>Invested in Capital Assets, Net of Related Debt</i> | 62,712,095 | |
| <i>Restricted For:</i> | | |
| <i>Debt Service</i> | 711,547 | |
| <i>Capital Projects</i> | 13,372,098 | |
| <i>Unrestricted</i> | 52,023,049 | 272,832,000 |
| Total Net Assets | \$ 128,818,789 | 272,832,000 |

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2007

| Functions/Programs | Expenses | Program Revenues | |
|---------------------------------------|----------------------|----------------------|------------------------------------|
| | | Charges for Services | Operating Grants and Contributions |
| PRIMARY GOVERNMENT: | | | |
| Governmental Activities: | | | |
| General Administration | \$ 6,453,132 | \$ 3,328,997 | \$ |
| Financial Administration | 2,347,656 | 86,366 | |
| Judicial | 7,695,262 | 5,491,287 | 648,241 |
| Legal | 5,812,332 | 1,204,875 | 871,961 |
| Public Safety | 21,633,272 | 1,727,613 | 264,516 |
| Correctional | 6,651,410 | 545,042 | 2,198,777 |
| Permanent Improvements | 127,030 | 483,732 | |
| Facilities | 4,150,959 | 288,886 | |
| Health | 267,289 | 65,955 | |
| Welfare | 388,241 | | |
| Conservation | 185,123 | | |
| Elections | 1,121,082 | 74,601 | 395 |
| Culture/Recreation | 375,666 | 179 | 17,193 |
| Transportation | 4,897,165 | 2,225,294 | 2,181 |
| Interest and Fiscal Charges | 4,610,709 | | |
| Total Governmental Activities | 66,716,328 | 15,522,827 | 4,003,264 |
| Total Primary Government | <u>\$ 66,716,328</u> | <u>\$ 15,522,827</u> | <u>\$ 4,003,264</u> |
| COMPONENT UNIT: | | | |
| University Medical Center- Enterprise | \$ 306,569,000 | \$ 282,412,000 | \$ |

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

Total General Revenues

Change in Net Assets

Net Assets - Beginning

Net Assets - Ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and
Changes in Net Assets

| Governmental
Activities | Component
Unit |
|----------------------------|-----------------------|
| \$ (3,124,135) | |
| (2,261,290) | |
| (1,555,734) | |
| (3,735,496) | |
| (19,641,143) | |
| (3,907,591) | |
| 356,702 | |
| (3,862,073) | |
| (201,334) | |
| (388,241) | |
| (185,123) | |
| (1,046,086) | |
| (358,294) | |
| (2,669,690) | |
| (4,610,709) | |
| <u>(47,190,237)</u> | |
| <u>(47,190,237)</u> | |
| | \$ (24,157,000) |
| 26,150,607 | 13,578,000 |
| 7,020,944 | |
| 15,657,683 | |
| 839,903 | |
| 249,758 | |
| 5,381,424 | 6,955,000 |
| 191,853 | 10,702,000 |
| <u>55,492,172</u> | <u>31,235,000</u> |
| 8,301,935 | 7,078,000 |
| 120,516,854 | 265,754,000 |
| <u>\$ 128,818,789</u> | <u>\$ 272,832,000</u> |

LUBBOCK COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2007

| | <u>General
Fund</u> | <u>New Jail
Construction
2003 Issue</u> |
|--|-------------------------|---|
| ASSETS | | |
| Assets: | | |
| Pooled Cash & Cash Equivalents | \$ 3,038,640 | \$ 3,066,390 |
| Investments | 19,152,254 | 18,804,737 |
| Receivables (net of allowances for uncollectibles): | | |
| Taxes | 202,996 | |
| Other | 4,216,472 | 153,017 |
| Fines, Fees, & Court Costs | 5,705,533 | |
| Due from other funds | 25,172 | |
| Prepaid items | | |
| Other Current Assets | 377,037 | |
| Inventories | 491 | |
| Total Assets | \$ 32,718,595 | \$ 22,024,144 |
| LIABILITIES AND FUND BALANCES | | |
| Liabilities: | | |
| Payroll Taxes and Related Items | \$ 389,886 | \$ |
| Accounts Payable | 2,115,235 | 4,212,553 |
| Due to Other Governments | 302,599 | |
| Due to Other Funds | | |
| Accrued Wages | 720,203 | |
| Accrued Personal Leave | 844,919 | |
| Other Liabilities | 25,176 | |
| Deferred Revenue: | | |
| Fines, Fees, & Court Costs | 5,705,533 | |
| Other | 131,682 | |
| Total Liabilities | 10,235,233 | 4,212,553 |
| Fund Balances | | |
| Reserved For: | | |
| Debt Service | | |
| Insurance Deductible | 500,000 | |
| Unreserved, reported in: | | |
| General Fund | 21,983,362 | |
| Special Revenue Funds | | |
| Capital Project Fund | | 17,811,591 |
| Total Fund Balances | 22,483,362 | 17,811,591 |
| Total Liabilities & fund balances | \$ 32,718,595 | \$ 22,024,144 |

The accompanying notes are an integral part of this statement.

| New Jail
Construction
2006 Issue | Other
Governmental
Funds | Total
Governmental
Funds |
|--|--------------------------------|--------------------------------|
| \$ 185,754 | \$ 4,224,288 | \$ 10,515,072 |
| 13,022,275 | 9,350,793 | 60,330,059 |
| | 114,036 | 317,032 |
| 164,069 | 1,098,748 | 5,632,306 |
| | | 5,705,533 |
| | | 25,172 |
| | 1,500 | 1,500 |
| | 239 | 377,276 |
| | | 491 |
| <u>\$ 13,372,098</u> | <u>\$ 14,789,604</u> | <u>\$ 82,904,441</u> |
| \$ | \$ 99,807 | \$ 489,693 |
| | 1,129,953 | 7,457,741 |
| | 204 | 302,803 |
| | 25,172 | 25,172 |
| | 180,709 | 900,912 |
| | 261,168 | 1,106,087 |
| | | 25,176 |
| | | 5,705,533 |
| | 588,013 | 719,695 |
| | <u>2,285,026</u> | <u>16,732,812</u> |
| | 711,547 | 711,547 |
| | | 500,000 |
| | | 21,983,362 |
| 13,372,098 | 11,793,031 | 11,793,031 |
| <u>13,372,098</u> | <u>12,504,578</u> | <u>31,183,689</u> |
| | | 66,171,629 |
| <u>\$ 13,372,098</u> | <u>\$ 14,789,604</u> | <u>\$ 82,904,441</u> |

LUBBOCK COUNTY, TEXAS**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2007**

Total fund balances - governmental funds balance sheet \$ 66,171,629

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. | 135,433,492 |
| Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds. | 205,656 |
| The assets and liabilities of internal service funds are included in governmental activities in the SNA. | 7,356,328 |
| Payables for bond principal which are not due in the current period are not reported in the funds. | (73,265,000) |
| Payables for certificates of obligation principal which are not due in the current period are not reported in the fur | (12,455,000) |
| Payables for bond and note interest which are not due in the current period are not reported in the funds. | (775,829) |
| Payables for notes which are not due in the current period are not reported in the funds. | (451,855) |
| Bond and certificate of obligation issuance costs are prepaid and premiums are deferred in the funds. | (1,521,615) |
| Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds. | 5,705,533 |
| Deferred Charges for bonds are deferred in the SNA but not in the funds. | 2,415,451 |
| Rounding difference | (1) |

Net assets of governmental activities - statement of net assets \$ 128,818,789

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, 2007

| | General
Fund | New Jail
Construction
2003 Issue |
|--|----------------------|--|
| Revenue: | | |
| Taxes | \$ 36,865,279 | \$ |
| Licenses and permits | 104,287 | |
| Intergovernmental | 1,745,820 | |
| Fees of Office | 3,053,769 | |
| Commissions | 3,577,502 | |
| Charges for Services | 434,175 | |
| Fines and Forfeitures | 1,993,007 | |
| Investment Earnings | 1,552,596 | 1,745,250 |
| Other | 1,193,614 | |
| Total revenues | <u>50,520,049</u> | <u>1,745,250</u> |
| Expenditures: | | |
| Current: | | |
| General Administration | 6,124,204 | |
| Financial Administration | 2,389,757 | |
| Judicial | 7,555,088 | |
| Legal | 3,898,668 | |
| Public Safety | 20,287,397 | |
| Correctional | 3,816 | |
| Permanent Improvements | | |
| Facilities | 3,186,167 | |
| Health | 266,405 | |
| Welfare | 393,085 | |
| Conservation | 176,460 | |
| Elections | 1,016,323 | |
| Culture/Recreation | 153,811 | |
| Transportation | 146,482 | |
| Capital Outlay | 641,730 | 27,268,435 |
| Debt Service: | | |
| Principal Retirement | 285,704 | |
| Interest and Fiscal Charges | 26,833 | |
| Total expenditures | <u>46,551,930</u> | <u>27,268,435</u> |
| Excess (deficiency) of revenues (under) expenditures | 3,968,119 | (25,523,185) |
| Other financing sources (uses): | | |
| Transfers in | 103,149 | |
| Transfers out | (108,061) | (12,812,565) |
| Issuance of Refunding Bonds | | |
| Premium on Refunding Bonds | | |
| Payment to Refunded Debt Escrow Agent | | |
| Total other financing sources (uses) | <u>(4,912)</u> | <u>(12,812,565)</u> |
| Net change in fund balances | 3,963,207 | (38,335,750) |
| Fund balances/equity, October 1 | 18,520,155 | 56,147,341 |
| Fund balances/equity, September 30 | <u>\$ 22,483,362</u> | <u>\$ 17,811,591</u> |

The accompanying notes are an integral part of this statement.

| New Jail
Construction
2006 Issue | Other
Governmental
Funds | Total
Governmental
Funds |
|--|--------------------------------|--------------------------------|
| \$ | \$ 11,942,791 | \$ 48,808,070 |
| | 2,920,158 | 104,287 |
| | 1,344,399 | 4,665,978 |
| | | 4,398,168 |
| | 3,418,718 | 3,577,502 |
| | 49,724 | 3,852,893 |
| 559,533 | 797,648 | 2,042,731 |
| | 1,153,883 | 4,655,027 |
| <u>559,533</u> | <u>21,627,321</u> | <u>2,347,497</u> |
| | | 74,452,153 |
| | 131,699 | 6,255,903 |
| | 182,784 | 2,389,757 |
| | 1,782,891 | 7,737,872 |
| | 299,249 | 5,681,559 |
| | 6,402,899 | 20,586,646 |
| | 127,030 | 6,406,715 |
| | | 127,030 |
| | | 3,186,167 |
| | | 266,405 |
| | | 393,085 |
| | | 176,460 |
| | 71,067 | 1,087,390 |
| | 183,914 | 337,725 |
| | 2,034,042 | 2,180,524 |
| | 2,461,314 | 30,371,479 |
| | 3,315,000 | 3,600,704 |
| | 4,090,906 | 4,117,739 |
| | <u>21,082,795</u> | <u>94,903,160</u> |
| 559,533 | 544,526 | (20,451,007) |
| 12,812,565 | 3,705,133 | 16,620,847 |
| | (3,700,221) | (16,620,847) |
| | 52,915,000 | 52,915,000 |
| | 353,777 | 353,777 |
| | (53,264,017) | (53,264,017) |
| <u>12,812,565</u> | <u>9,672</u> | <u>4,760</u> |
| 13,372,098 | 554,198 | (20,446,247) |
| | 11,950,380 | 86,617,876 |
| <u>\$ 13,372,098</u> | <u>\$ 12,504,578</u> | <u>\$ 66,171,629</u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT A-6

**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, 2007**

Net change in fund balances - total governmental funds

\$ (20,446,247)

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

| | |
|---|--------------|
| Capital outlays are not reported as expenses in the SOA. | (5,602,307) |
| The depreciation of capital assets used in governmental activities is not reported in the funds. | 30,371,479 |
| The gain or loss on the sale of capital assets is not reported in the funds. | (395,392) |
| Certain property tax revenues are deferred in the funds. This is the change in these amounts this year. | 21,164 |
| Revenues in the SOA not providing current financial resources are not reported as revenues in the funds. | 117,974 |
| Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA. | 3,005,000 |
| Repayment of certificates of obligation principal is an expenditure in the funds but is not an expense in the SOA | 310,000 |
| Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA. | 285,704 |
| (Increase) decrease in accrued interest from beginning of period to end of period. | (333,421) |
| The net revenue (expense) of internal service funds is reported with governmental activities. | 1,318,650 |
| Payments to refunded debt escrow agent is recognized as other financial uses in the funds but not expenditure. | 50,340,000 |
| Deferred bond charges are amortized in the SOA but not in the funds. | 2,415,451 |
| Proceeds of refunding bonds do not provide revenue in the SOA, but are reported as current resources in the fi | (52,915,000) |
| Bond issuance costs and premiums are amortized in the SOA but not in the funds. | 162,657 |
| Bond premiums and issuance costs are reported in the funds but not in the SOA. | (353,777) |

Change in net assets of governmental activities - statement of activities

\$ 8,301,935

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS**STATEMENT OF NET ASSETS****INTERNAL SERVICE FUNDS****SEPTEMBER 30, 2007**

| | Internal
Service
Funds |
|--|------------------------------|
| ASSETS: | |
| <i>Pooled Cash & Cash Equivalents</i> | \$ 2,342,187 |
| <i>Investments</i> | 7,416,929 |
| Receivables (net of allowances for uncollectibles): | |
| <i>Other</i> | 52,411 |
| <i>Other Current Assets</i> | 25,722 |
| Total Assets | \$ 9,837,249 |
| LIABILITIES: | |
| <i>Accounts Payable</i> | \$ 2,480,465 |
| <i>Other Liabilities</i> | 456 |
| Total Liabilities | 2,480,921 |
| NET ASSETS: | |
| Unrestricted | 7,356,328 |
| Total Net Assets | \$ 7,356,328 |

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, 2007**

| | Internal
Service
Funds |
|--|------------------------------|
| OPERATING REVENUES: | |
| <i>Interfund Services</i> | |
| Total Operating Revenues | \$ 7,637,152 |
| | <u>7,637,152</u> |
| OPERATING EXPENSES: | |
| <i>Administration</i> | 919,247 |
| <i>Insurance/Bonds</i> | 108,949 |
| <i>Life Insurance Premiums</i> | 28,362 |
| <i>Paid Claims</i> | 5,706,921 |
| Total Operating Expenses | <u>6,763,479</u> |
| Operating Income (Loss) | <u>873,673</u> |
| NON-OPERATING REVENUES (EXPENSES): | |
| <i>Investment Earnings</i> | 444,977 |
| Total Non-operating Revenues (Expenses) | <u>444,977</u> |
| Net Income (Loss) before Operating Transfers | <u>1,318,650</u> |
| OPERATING TRANSFERS | |
| Net Income (Loss) after Operating Transfers | 1,318,650 |
| Net Assets, October 1 | 6,037,678 |
| Net Assets, September 30 | <u>\$ 7,356,328</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, 2007

| | Internal
Service
Funds |
|---|------------------------------|
| Cash Flows from Operating Activities: | |
| <i>Interfund Services Provided and Used</i> | \$ 7,633,312 |
| <i>Cash Payments to Other Suppliers for Goods and Services</i> | (5,952,345) |
| Net Cash Provided (Used) by Operating Activities | <u>1,680,967</u> |
| Cash Flows from Investing Activities: | |
| <i>Purchase of Investment Securities</i> | (1,463,057) |
| <i>Interest and Dividends on Investments</i> | 444,977 |
| Net Cash Provided (Used) for Investing Activities | <u>(1,018,080)</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 662,887 |
| Cash and Cash Equivalents at Beginning of Year | 1,679,300 |
| Cash and Cash Equivalents at End of Year | <u>\$ 2,342,187</u> |
| Reconciliation of Operating Income to Net Cash
 Provided by Operating Activities: | |
| Operating Income (Loss) | \$ 873,673 |
| Change in Assets and Liabilities: | |
| <i>Decrease (Increase) in Receivables</i> | (3,840) |
| <i>Decrease (Increase) in Other Assets</i> | 6,899 |
| <i>Increase (Decrease) in Accounts Payable</i> | 803,779 |
| <i>Increase (Decrease) in Other Liabilities</i> | 456 |
| Total Adjustments | <u>807,294</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 1,680,967</u> |

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2007

| | <u>Agency
Funds</u> |
|--|-------------------------|
| ASSETS AND OTHER DEBITS | |
| Assets: | |
| <i>Pooled Cash & Cash Equivalents</i> | |
| Receivables (net of allowances for uncollectibles): | \$ 12,590,089 |
| <i>Other</i> | 412,295 |
| <i>Prepaid items</i> | 22,917 |
| Total Assets and Other Debits | \$ 13,025,301 |
| LIABILITIES, EQUITY AND OTHER CREDITS | |
| Liabilities: | |
| <i>Accounts Payable</i> | \$ 2,044,855 |
| <i>Due to Other Governments</i> | 318,670 |
| <i>Accrued Personal Leave</i> | 237,259 |
| <i>Due to Trust Beneficiaries</i> | 7,615,275 |
| <i>Other Liabilities</i> | 2,809,242 |
| Total Liabilities | 13,025,301 |
| Total Liabilities, Equity & Other Credits | \$ 13,025,301 |

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

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 the 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 the 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, 2007

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 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 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.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

The employee health fund is used to account for the accumulation and allocation of costs associated with the 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 the County's self-funded workers' compensation coverage.

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

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

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

b. **Measurement Focus, Basis of Accounting**

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

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

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

3. Financial Statement Amounts

a. Cash and Cash Equivalents

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

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

b. Property Taxes

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

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

c. Inventories and Prepaid Items

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

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

d. Capital Assets

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

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

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

e. Receivable and Payable Balances

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

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

f. Personal Leave

It is Lubbock County's policy to permit employees to accumulate earned but unused personal leave. No liability is represented for unpaid accumulated family leave. All personal leave is expected to be liquidated with expendable available financial resources and is represented as an expenditure and a fund liability of the County fund that will pay for it.

g. Interfund Activity

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

h. Use of Estimates

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

i. Deferred Revenue

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

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

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

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

l. 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.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

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: | |
| Inmate Travel/Boarding | \$ 15,451 |
| Sanitation | 12,553 |
| Debt Service Fund: | |
| Interest and Fiscal Charges | 4,760 |

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

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

| <u>Fund Name</u> | <u>Deficit Amount</u> | <u>Remarks</u> |
|--------------------|-----------------------|--|
| Dispute Resolution | \$ 30,698 | Revenue projections for the 2008 fiscal year appear accurate for the fund and seemingly will enable the department to continue reducing the deficit. |

C. Deposits and Investments

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

Cash Deposits:

At September 30, 2007, the carrying amount of Lubbock County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$25,447,348 and the bank balance was \$28,627,477. This includes \$6,298,509 held in trust funds not in the County's name. Lubbock County's cash deposits at September 30, 2007 and during the year ended September 30, 2007, 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:

- Depository: City Bank
- The market value of securities pledged as of the date of the highest combined balance on deposit was \$25,000,000.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

- c. The highest combined balances of cash, savings and time deposit accounts amounted to \$23,967,500 and occurred during the month of December, 2006.
- d. Total amount of FDIC coverage at the time of the largest combined balance was \$200,000.

Investments:

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

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

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

Lubbock County's investments at September 30, 2007 are shown below.

| <u>Investment or Investment Type</u> | <u>Average
Maturity (Days)</u> | <u>Fair Value</u> |
|---------------------------------------|------------------------------------|----------------------|
| Federal Home Loan Bank Notes | 641 | \$ 31,397,305 |
| Federal Home Loan Mortgage Corp. | 1,639 | 13,698,744 |
| Federal National Mortgage Association | 1,670 | 12,124,444 |
| Federal Farm Credit Bank | 1,410 | 3,077,809 |
| Texpool | 33 | 7,448,686 |
| Total Investments | | <u>\$ 67,746,988</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:

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, 2007, 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.

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.

LUBBOCK COUNTY, TEXAS

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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.

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.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

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 | \$ 1,309,256 | \$ | \$ | \$ 735,498 |
| Fines, Fees, & Court Costs | 7,131,916 | | | |
| Other | 4,216,472 | 153,017 | 164,069 | 1,098,748 |
| Total Gross Receivables | 12,657,644 | 153,017 | 164,069 | 1,834,246 |
| Less: Allowance for | | | | |
| Uncollectible Accounts | | | | |
| Taxes | (1,106,260) | | | (621,462) |
| Fines, Fees, & Court Costs | (1,426,383) | | | |
| Net Total Receivables | \$ 10,125,001 | \$ 153,017 | \$ 164,069 | \$ 1,212,784 |
| | Proprietary | Fiduciary | | |
| | Internal | | | |
| | Service | Agency | Total | |
| Receivables | | | | |
| Taxes | \$ | \$ | 2,044,754 | |
| Fines, Fees & Court Costs | | | 7,131,916 | |
| Other | 52,411 | 412,295 | 6,097,012 | |
| Total Gross Receivables | 52,411 | 412,295 | 15,273,682 | |
| Less: Allowance for | | | | |
| Uncollectible Accounts | | | | |
| Taxes | | | (1,727,722) | |
| Fines, Fees, & Court Costs | | | (1,426,383) | |
| Net Total Receivables | \$ 52,411 | \$ 412,295 | \$ 12,119,577 | |

E. Capital Assets

Capital asset activity for the year ended September 30, 2007, was as follows:

| | Beginning
Balances | Increases | Decreases | Ending
Balances |
|--|-----------------------|---------------|--------------|--------------------|
| Governmental activities: | | | | |
| <i>Capital assets not being depreciated:</i> | | | | |
| Land | \$ 3,436,186 | \$ | \$ | \$ 3,436,186 |
| Construction in progress | 43,619,629 | 28,816,333 | 166,420 | 72,269,542 |
| Total capital assets not being depreciated | 47,055,815 | 28,816,333 | 166,420 | 75,705,728 |
| <i>Capital assets being depreciated:</i> | | | | |
| Buildings and Improvements | 63,123,986 | 166,420 | | 63,290,406 |
| Infrastructure | 56,386,998 | 53,941 | | 56,440,939 |
| Furniture and Equipment | 14,954,837 | 1,501,204 | 1,267,989 | 15,188,052 |
| Total capital assets being depreciated | 134,465,821 | 1,721,565 | 1,267,989 | 134,919,397 |
| Less accumulated depreciation for: | | | | |
| Buildings and Improvements | (30,129,938) | 1,923,404 | | (32,053,342) |
| Infrastructure | (31,980,319) | 2,375,437 | | (34,355,756) |
| Furniture and Equipment | (8,351,667) | 1,303,467 | 872,598 | (8,782,536) |
| Total accumulated depreciation | (70,461,924) | 5,602,308 | 872,598 | (75,191,634) |
| Total capital assets being depreciated, net | 64,003,897 | 7,323,873 | 2,140,587 | 59,727,763 |
| Governmental activities capital assets, net | \$ 111,059,712 | \$ 36,140,206 | \$ 2,307,007 | \$ 135,433,491 |

LUBBOCK COUNTY, TEXAS
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Depreciation was charged to functions as follows:

| | |
|--------------------------|---------------------|
| General Administration | \$ 159,536 |
| Financial Administration | 8,612 |
| Judicial | 36,011 |
| Legal | 214,378 |
| Public Safety | 950,877 |
| Correctional | 351,229 |
| Facilities | 1,015,898 |
| Health | 1,931 |
| Welfare | 83 |
| Conservation | 10,668 |
| Elections | 41,527 |
| Culture and Recreation | 43,378 |
| Transportation | 2,768,180 |
| | <u>\$ 5,602,308</u> |

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2007, consisted of the following:

| <u>Due To Fund</u> | <u>Due From Fund</u> | <u>Amount</u> | <u>Purpose</u> |
|--------------------|--------------------------|------------------|------------------|
| General Fund | Other Governmental Funds | \$ 25,172 | Short-term loans |
| | Total | <u>\$ 25,172</u> | |

All amounts due are scheduled to be repaid within one year.

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2007, consisted of the following:

| <u>Transfers From</u> | <u>Transfers To</u> | <u>Amount</u> | <u>Reason</u> |
|--------------------------|----------------------------------|----------------------|--------------------------------|
| General fund | Other Governmental Funds | \$ 108,061 | Supplement other funds sources |
| Other Governmental Funds | General Fund | 103,149 | Supplement other funds sources |
| Capital Projects Fund | New Jail Construction 2006 Issue | 12,812,565 | Supplement other funds sources |
| Other Governmental Funds | Other Governmental Funds | 3,597,072 | Supplement other funds sources |
| | Total | <u>\$ 16,620,847</u> | |

G. Long-Term Obligations

General Obligation Bonds

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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General obligation bonds currently outstanding are as follows:

| Purpose | Interest
Rate | Principal
(PAR VALUE) |
|-------------------------|------------------|--------------------------|
| Governmental Activities | 3.00% | 3,095,000 |
| Governmental Activities | 3.50% | 6,510,000 |
| Governmental Activities | 4.00% | 10,745,000 |
| | | <u>\$ 20,350,000</u> |

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

| Year Ending September 30, | Governmental Activities | | |
|---------------------------|-------------------------|----------------------|----------------------|
| | Principal | Interest | Total |
| 2008 | \$ 3,095,000 | \$ 3,343,550 | \$ 6,438,550 |
| 2009 | 3,200,000 | 3,241,125 | 6,441,125 |
| 2010 | 3,310,000 | 3,127,200 | 6,437,200 |
| 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>\$ 20,350,000</u> | <u>\$ 18,286,400</u> | <u>\$ 38,636,400</u> |

General Obligation Refunding Bonds

During the year under audit, 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% | 15,860,000 |
| Governmental Activities | 4.25% | 13,915,000 |
| Governmental Activities | 4.50% | 23,140,000 |
| | | <u>\$ 52,915,000</u> |

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

| Year Ending September 30, | Governmental Activities | | |
|---------------------------|-------------------------|----------------------|----------------------|
| | Principal | Interest | Total |
| 2008 | \$ 260,000 | \$ 2,261,888 | \$ 2,521,888 |
| 2009 | 270,000 | 2,251,288 | 2,521,288 |
| 2010 | 280,000 | 2,240,288 | 2,520,288 |
| 2011 | 290,000 | 2,228,888 | 2,518,888 |
| 2012 | 305,000 | 2,216,988 | 2,521,988 |
| 2013-2017 | 18,230,000 | 9,557,125 | 27,787,125 |
| 2018-2022 | 27,100,000 | 4,500,656 | 31,600,656 |
| 2023-2027 | 6,180,000 | 139,050 | 6,319,050 |
| Totals | <u>\$ 52,915,000</u> | <u>\$ 25,396,171</u> | <u>\$ 78,311,171</u> |

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.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2007

Certificates of obligation currently outstanding are as follows:

| Purpose | Interest
Rate | Principal
(PAR VALUE) |
|-------------------------|------------------|--------------------------|
| Governmental Activities | 4.00% | 1,860,000 |
| Governmental Activities | 4.25% | 4,105,000 |
| Governmental Activities | 4.30% | 690,000 |
| Governmental Activities | 4.375% | 720,000 |
| Governmental Activities | 4.40% | 1,545,000 |
| Governmental Activities | 4.50% | 3,535,000 |
| | | <u>\$ 12,455,000</u> |

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

| Year Ending September 30, | Governmental Activities | | |
|---------------------------|-------------------------|---------------------|----------------------|
| | Principal | Interest | Total |
| 2008 | \$ 435,000 | \$ 528,070 | \$ 963,070 |
| 2009 | 455,000 | 510,270 | 965,270 |
| 2010 | 475,000 | 491,670 | 966,670 |
| 2011 | 495,000 | 472,270 | 967,270 |
| 2012 | 515,000 | 451,426 | 966,426 |
| 2013-2017 | 2,925,000 | 1,902,417 | 4,827,417 |
| 2018-2022 | 3,620,000 | 1,205,450 | 4,825,450 |
| 2023-2027 | 3,535,000 | 327,038 | 3,862,038 |
| Totals | <u>\$ 12,455,000</u> | <u>\$ 5,888,611</u> | <u>\$ 18,343,611</u> |

Loans

Lubbock County is obligated for loans used to upgrade facilities.

Loans currently outstanding are as follows:

| Purpose | Interest
Rate | Principal |
|-------------------------|------------------|-----------|
| Governmental Activities | 4.25% | 451,854 |

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

| Year Ending September 30, | Governmental Activities | | |
|---------------------------|-------------------------|------------------|-------------------|
| | Principal | Interest | Total |
| 2008 | \$ 298,042 | \$ 14,495 | \$ 312,537 |
| 2009 | 153,812 | 2,456 | 156,268 |
| Totals | <u>\$ 451,854</u> | <u>\$ 16,951</u> | <u>\$ 468,805</u> |

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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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, 2007, are as follows:

| | Beginning
Balance | Increases | Decreases | Ending
Balance | Amounts
Due Within
One Year |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------------------|
| Governmental activities: | | | | | |
| Bonds/Certificates of Obligation Payable | | | | | |
| General obligation bonds | \$ 73,695,000 | \$ | \$ 53,345,000 | \$ 20,350,000 | 3,095,000 |
| Gen. obligation Refunding bonds | | 52,915,000 | | 52,915,000 | 260,000 |
| Certificates of Obligation | 12,765,000 | | 310,000 | 12,455,000 | 435,000 |
| Plus (Less) Deferred Amts | | | | | |
| Bond Premiums | 2,203,266 | 553,778 | 290,170 | 2,466,874 | 296,327 |
| Issuance Costs | (872,771) | (200,000) | (127,513) | (945,258) | (120,184) |
| Total Bonds Payable | 87,790,495 | 53,268,778 | 53,817,657 | 87,241,616 | 3,966,143 |
| Loans Payable | 737,559 | | 285,705 | 451,854 | 298,041 |
| Total governmental activities | <u>\$ 88,528,054</u> | <u>\$ 53,268,778</u> | <u>\$ 54,103,362</u> | <u>\$ 87,693,470</u> | <u>\$ 4,264,184</u> |

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 \$50,340,000 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 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, 2007, 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 | 5.5% | \$ 3,905,000 |
| General Oblig Bonds, Series 2003 | 02/15/15 | 5.5% | 4,125,000 |
| General Oblig Bonds, Series 2003 | 02/15/16 | 5.5% | 4,360,000 |
| General Oblig Bonds, Series 2003 | 02/15/17 | 5.5% | 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 | 5.0% | 5,405,000 |
| General Oblig Bonds, Series 2003 | 02/15/21 | 5.0% | 5,685,000 |
| General Oblig Bonds, Series 2003 | 02/15/22 | 5.0% | 5,975,000 |
| General Oblig Bonds, Series 2003 | 02/15/23 | 5.0% | 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

LUBBOCK COUNTY, TEXAS
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information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of Lubbock County.

H. Commitments Under Noncapitalized Leases

Commitments under operating (noncapitalized) lease agreements for the parking garage land and mail machine equipment provide for minimum future rental payments as of September 30, 2007, as follows:

| <u>Year Ending September 30,</u> | |
|----------------------------------|-------------------|
| 2008 | \$ 7,722 |
| 2009 | 2,736 |
| Total Minimum Rentals | <u>\$ 10,458</u> |
| Rental Expenditures in 2007 | <u>\$ 253,106</u> |

I. Risk Management

Lubbock County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, general liability, auto liability, law enforcement liability, public official liability, unemployment, and natural disasters. During fiscal year 2007, 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.

The 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 |
|--------------|--|---|--|---|--|
| 2007 | 1,048,937 | | | 1,048,937 | 1,048,937 |
| 2006 | 984,225 | | | 984,225 | 984,225 |
| 2005 | 923,504 | | | 923,504 | 923,504 |
| 2004 | 601,269 | 90,602 | 138,148 | 372,519 | 510,667 |

K. Pension Plan

1. Plan Description

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Lubbock County, Texas provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 573 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

2. Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 8.59% for the months of the accounting year in 2006, and 9.23% for the months of the accounting year in 2007.

The contribution rate payable by the employee members for calendar year 2007 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, 2007, the annual pension cost for the TCDRS plan for its employees was \$2,712,786, and the actual contributions were \$2,712,786.

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, 2004 and December 31, 2005, the basis for determining the contribution rates for calendar years 2006 and 2007. The December 31, 2006 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

| Actuarial valuation date | 12/31/04 | 12/31/05 | 12/31/06 |
|------------------------------|--------------------------------|--------------------------------|----------------------------------|
| Actuarial cost method | Entry Age | Entry Age | Entry Age |
| Amortization method | Level Percent of payroll, open | Level Percent of payroll, open | Level Percent of payroll, closed |
| Amortization period in years | 20 | 20 | 15 |

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

| Asset valuation method | Long-term
appreciation
with
adjustment | Long-term
appreciation
with
adjustment | SAF: 10-yr
smoothed value
ESF: Fund
value |
|----------------------------|---|---|--|
| Assumptions: | | | |
| Investment return | 8.00% | 8.00% | 8.00% |
| Projected salary increases | 5.50% | 5.30% | 5.30% |
| Inflation | 3.50% | 3.50% | 3.50% |
| Cost of living adjustments | | | |

4. Trend Information for the Plan

| Fiscal
Year
Ending | Annual
Pension
Cost (APC) | Percentage
of APC
Contributed | Net
Pension
Obligation |
|--------------------------|---------------------------------|-------------------------------------|------------------------------|
| September 30, 2005 | 2,351,319 | 100% | |
| September 30, 2006 | 2,368,391 | 100% | |
| September 30, 2007 | 2,712,786 | 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 \$244 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, 2007, for actual claims incurred and estimated claims incurred but not reported were \$300,000. 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, 2008, 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 \$4,309,232. 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, 2006, through Blue Cross/Blue Shield of Texas.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

M. Commitments and Contingencies

1. Contingencies

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 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 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, 2007.

N. Related Party Transactions

The County (Primary Government) contracts with the Hospital District (Discretely Presented Component Unit) for medical services at the jail. The amounts paid by the County for these services for the year ended September 30, 2007 were \$15,689 for medical services.

O. Financial Instruments

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

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

Required Supplementary Information

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

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT B-1
Page 1 of 2

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|----------------------------------|------------------|---------------|---------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Taxes | \$ 36,495,158 | \$ 36,495,158 | \$ 36,865,279 | \$ 370,121 |
| Licenses and permits | 86,100 | 86,100 | 104,287 | 18,187 |
| Intergovernmental | 1,433,503 | 1,433,503 | 1,745,820 | 312,317 |
| Fees of Office | 3,055,900 | 3,055,900 | 3,053,769 | (2,131) |
| Commissions | 3,557,300 | 3,557,300 | 3,577,502 | 20,202 |
| Charges for Services | 302,300 | 302,300 | 434,175 | 131,875 |
| Fines and Forfeitures | 2,242,200 | 2,242,200 | 1,993,007 | (249,193) |
| Investment Earnings | 800,000 | 800,000 | 1,552,596 | 752,596 |
| Other | 1,155,893 | 1,155,893 | 1,193,614 | 37,721 |
| Total revenues | 49,128,354 | 49,128,354 | 50,520,049 | 1,391,695 |
| Expenditures: | | | | |
| Current: | | | | |
| General Administration | | | | |
| Commissioners Court | 335,749 | 338,570 | 333,332 | 5,238 |
| County Judge | 201,397 | 201,947 | 198,006 | 3,941 |
| County Clerk | 977,642 | 977,642 | 818,342 | 159,300 |
| Information Systems | 2,397,292 | 2,526,108 | 2,443,455 | 82,653 |
| Emergency Management | 50,000 | 50,000 | 2,212 | 47,788 |
| Non-Departmental | 3,076,467 | 2,471,629 | 1,963,407 | 508,222 |
| Admin, Research | 124,075 | 124,075 | 119,779 | 4,296 |
| Collections | 278,601 | 278,601 | 245,671 | 32,930 |
| Total General Administration | 7,441,223 | 6,968,572 | 6,124,204 | 844,368 |
| Financial | | | | |
| Treasurer | 192,523 | 193,141 | 184,206 | 8,935 |
| Tax Office | 1,210,822 | 1,210,822 | 1,125,626 | 85,196 |
| Purchasing | 213,491 | 213,491 | 194,958 | 18,533 |
| Auditor | 692,556 | 733,276 | 581,311 | 151,965 |
| Human Resources | 301,024 | 304,707 | 303,656 | 1,051 |
| Total Financial | 2,610,416 | 2,655,437 | 2,389,757 | 265,680 |
| Judicial | | | | |
| District Court | 2,467,610 | 2,467,610 | 2,294,088 | 173,522 |
| District Clerk | 1,163,319 | 1,163,319 | 1,070,275 | 93,044 |
| Justice of the Peace, Precinct 1 | 184,999 | 185,550 | 180,638 | 4,912 |
| Justice of the Peace, Precinct 2 | 188,970 | 188,970 | 179,846 | 9,124 |
| Justice of the Peace, Precinct 3 | 194,404 | 194,404 | 172,441 | 21,963 |
| Justice of the Peace, Precinct 4 | 178,024 | 178,024 | 172,060 | 5,964 |
| Central Jury | 454,107 | 379,107 | 274,893 | 104,214 |
| Judicial | 2,626,473 | 3,227,673 | 3,210,847 | 16,826 |
| Total Judicial | 7,457,906 | 7,984,657 | 7,555,088 | 429,569 |
| Legal | | | | |
| Criminal District Attorney | 4,032,164 | 4,032,164 | 3,898,668 | 133,496 |
| Total Legal | 4,032,164 | 4,032,164 | 3,898,668 | 133,496 |
| Public Safety | | | | |
| Constable 1 | 57,511 | 57,692 | 53,903 | 3,789 |
| Constable 2 | 57,511 | 57,692 | 54,660 | 3,032 |
| Constable 3 | 57,511 | 57,692 | 54,693 | 2,999 |
| Constable 4 | 57,511 | 63,215 | 54,556 | 8,659 |
| Sheriff | 5,953,142 | 6,026,640 | 5,870,315 | 156,325 |
| Jail | 12,760,890 | 13,668,674 | 12,978,737 | 689,937 |
| Inmate Travel/Boarding | 147,600 | 147,600 | 163,051 | (15,451) |
| Public Safety | 1,065,830 | 1,065,830 | 1,057,482 | 8,348 |

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT B-1
Page 2 of 2

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|---------------|---------------|---|
| | Original | Final | | |
| Total Public Safety | 20,157,506 | 21,145,035 | 20,287,397 | 857,638 |
| Correctional | | | | |
| Adult Probation | 9,800 | 9,800 | 3,816 | 5,984 |
| Total Correctional | 9,800 | 9,800 | 3,816 | 5,984 |
| Facilities | | | | |
| Facilities (Maint) | 3,850,601 | 3,850,601 | 3,186,167 | 664,434 |
| Total Facilities | 3,850,601 | 3,850,601 | 3,186,167 | 664,434 |
| Health | | | | |
| Sanitation | 253,852 | 253,852 | 266,405 | (12,553) |
| Total Health | 253,852 | 253,852 | 266,405 | (12,553) |
| Welfare | | | | |
| General Assistance | 458,655 | 458,655 | 363,346 | 95,309 |
| Veterans Affairs | 45,226 | 45,226 | 29,739 | 15,487 |
| Total Welfare | 503,881 | 503,881 | 393,085 | 110,796 |
| Conservation | | | | |
| Agriculture Extention | 207,002 | 210,002 | 176,460 | 33,542 |
| Total Conservation | 207,002 | 210,002 | 176,460 | 33,542 |
| Elections | | | | |
| Elections | 1,316,389 | 1,316,389 | 1,016,323 | 300,066 |
| Total Elections | 1,316,389 | 1,316,389 | 1,016,323 | 300,066 |
| Culture/Recreation | | | | |
| Museum | 9,100 | 9,100 | 8,699 | 401 |
| Library Services | 124,221 | 145,112 | 145,112 | |
| Total Culture/Recreation | 133,321 | 154,212 | 153,811 | 401 |
| Transportation | | | | |
| Transportation Services | 165,816 | 165,816 | 146,482 | 19,334 |
| Total Transportation | 165,816 | 165,816 | 146,482 | 19,334 |
| Capital Outlay | 584,198 | 691,877 | 641,730 | 50,147 |
| Debt Service | | | | |
| Principal Retirement | 285,704 | 285,704 | 285,704 | |
| Interest and Fiscal Charges | 26,833 | 26,833 | 26,833 | |
| Total Debt Service | 312,537 | 312,537 | 312,537 | |
| Total expenditures | 49,036,612 | 50,254,832 | 46,551,930 | 3,702,902 |
| Excess (deficiency) of revenues (under) expenditures | 91,742 | (1,126,478) | 3,968,119 | 5,094,597 |
| Other financing sources (uses): | | | | |
| Transfers in | | | 103,149 | 103,149 |
| Transfers out | (91,742) | (123,522) | (108,061) | 15,461 |
| Total other financing sources (uses) | (91,742) | (123,522) | (4,912) | 118,610 |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | (1,250,000) | 3,963,207 | 5,213,207 |
| Fund balances/equity, October 1 | 18,520,155 | 18,520,155 | 18,520,155 | |
| Fund balances/equity, September 30 | \$ 18,520,155 | \$ 17,270,155 | \$ 22,483,362 | \$ 5,213,207 |

LUBBOCK COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

YEAR ENDED SEPTEMBER 30, 2007

| 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) |
|--------------------------------|--|--|------------------------------------|--------------------------|---------------------------|--|
| 12/31/04 | \$ 57,238,918 | \$ 67,664,253 | \$ 10,425,335 | 84.59% | \$ 26,576,670 | 39.23% |
| 12/31/05 | 61,086,974 | 71,308,976 | 10,222,002 | 85.67% | 27,050,288 | 37.79% |
| 12/31/06 | 67,285,162 | 75,427,763 | 8,142,601 | 89.20% | 27,947,746 | 29.14% |

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, 2006 through September 30, 2007.
- 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, 2007

EXHIBIT C-1

| | Special
Revenue
Funds | Debt
Service
Funds | Total
Nonmajor
Governmental
Funds (See
Exhibit A-3) |
|--|-----------------------------|--------------------------|---|
| ASSETS | | | |
| Assets: | | | |
| Pooled Cash & Cash Equivalents | \$ 4,204,228 | \$ 20,060 | \$ 4,224,288 |
| Investments | 8,698,248 | 652,545 | 9,350,793 |
| Receivables (net of allowances for uncollectibles): | | | |
| Taxes | 46,984 | 67,052 | 114,036 |
| Other | 1,083,361 | 15,387 | 1,098,748 |
| Prepaid items | 1,500 | | 1,500 |
| Other Current Assets | 239 | | 239 |
| Total Assets | \$ 14,034,560 | \$ 755,044 | \$ 14,789,604 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Payroll Taxes and Related Items | \$ 99,807 | \$ | \$ 99,807 |
| Accounts Payable | 1,129,953 | | 1,129,953 |
| Due to Other Governments | 204 | | 204 |
| Due to Other Funds | 25,172 | | 25,172 |
| Accrued Wages | 180,709 | | 180,709 |
| Accrued Personal Leave | 261,168 | | 261,168 |
| Deferred Revenue: | | | |
| Other | 544,516 | 43,497 | 588,013 |
| Total Liabilities | 2,241,529 | 43,497 | 2,285,026 |
| Fund Balances | | | |
| Reserved For: | | | |
| Debt Service | | 711,547 | 711,547 |
| Unreserved, reported in: | | | |
| Special Revenue Funds | 11,793,031 | | 11,793,031 |
| Total Fund Balances | 11,793,031 | 711,547 | 12,504,578 |
| Total Liabilities & fund balances | \$ 14,034,560 | \$ 755,044 | \$ 14,789,604 |

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

| | Special
Revenue
Funds | Debt
Service
Funds | Total
Nonmajor
Governmental
Funds (See
Exhibit A-5) |
|--|-----------------------------|--------------------------|---|
| Revenue: | | | |
| Taxes | \$ 4,921,847 | \$ 7,020,944 | \$ 11,942,791 |
| Intergovernmental | 2,920,158 | | 2,920,158 |
| Fees of Office | 1,344,399 | | 1,344,399 |
| Charges for Services | 3,418,718 | | 3,418,718 |
| Fines and Forfeitures | 49,724 | | 49,724 |
| Investment Earnings | 682,458 | 115,190 | 797,648 |
| Other | 1,152,508 | 1,375 | 1,153,883 |
| Total revenues | <u>14,489,812</u> | <u>7,137,509</u> | <u>21,627,321</u> |
| Expenditures: | | | |
| Current: | | | |
| General Administration | 131,699 | | 131,699 |
| Judicial | 182,784 | | 182,784 |
| Legal | 1,782,891 | | 1,782,891 |
| Public Safety | 299,249 | | 299,249 |
| Correctional | 6,402,899 | | 6,402,899 |
| Permanent Improvements | 127,030 | | 127,030 |
| Elections | 71,067 | | 71,067 |
| Culture/Recreation | 183,914 | | 183,914 |
| Transportation | 2,034,042 | | 2,034,042 |
| Capital Outlay | 2,461,314 | | 2,461,314 |
| Debt Service: | | | |
| Principal Retirement | | 3,315,000 | 3,315,000 |
| Interest and Fiscal Charges | | 4,090,906 | 4,090,906 |
| Total expenditures | <u>13,676,889</u> | <u>7,405,906</u> | <u>21,082,795</u> |
| Excess (deficiency) of revenues (under) expenditures | 812,923 | (268,397) | 544,526 |
| Other financing sources (uses): | | | |
| Transfers in | 3,705,133 | | 3,705,133 |
| Transfers out | (3,700,221) | | (3,700,221) |
| Issuance of Refunding Bonds | | 52,915,000 | 52,915,000 |
| Premium on Refunding Bonds | | 353,777 | 353,777 |
| Payment to Refunded Debt Escrow Agent | | (53,264,017) | (53,264,017) |
| Total other financing sources (uses) | <u>4,912</u> | <u>4,760</u> | <u>9,672</u> |
| Net change in fund balances | 817,835 | (263,637) | 554,198 |
| Fund balances/equity, October 1 | 10,975,196 | 975,184 | 11,950,380 |
| Fund balances/equity, September 30 | <u>\$ 11,793,031</u> | <u>\$ 711,547</u> | <u>\$ 12,504,578</u> |

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2007

| | 020
Consolidated
Road &
Bridge | 031
Precinct
No. 1
Park | 032
Slaton/Roosevelt
Parks | 033
Idalou/New Deal
Parks |
|--|---|----------------------------------|----------------------------------|---------------------------------|
| ASSETS | | | | |
| Assets: | | | | |
| Pooled Cash & Cash Equivalents | \$ 255,751 | \$ 177,739 | \$ 108,474 | \$ 42,291 |
| Investments | 809,874 | 562,840 | 343,501 | 133,922 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Taxes | | 856 | 856 | 856 |
| Other | 61,101 | 3,984 | 2,717 | 1,018 |
| Prepaid items | | | | |
| Other Current Assets | | | | |
| Total Assets | \$ 1,126,726 | \$ 745,419 | \$ 455,548 | \$ 178,087 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Payroll Taxes and Related Items | \$ 16,899 | \$ 185 | \$ 665 | \$ 240 |
| Accounts Payable | 80,240 | 680 | 1,390 | 622 |
| Due to Other Governments | | | | |
| Due to Other Funds | | | | |
| Accrued Wages | 29,099 | 511 | 1,530 | 638 |
| Accrued Personal Leave | 54,107 | 610 | 2,155 | 196 |
| Deferred Revenue: | | | | |
| Other | 31,758 | 555 | 555 | 555 |
| Total Liabilities | 212,103 | 2,541 | 6,295 | 2,251 |
| Fund Balances | | | | |
| Unreserved, reported in: | | | | |
| Special Revenue Funds | 914,623 | 742,878 | 449,253 | 175,836 |
| Total Fund Balances | 914,623 | 742,878 | 449,253 | 175,836 |
| Total Liabilities & fund balances | \$ 1,126,726 | \$ 745,419 | \$ 455,548 | \$ 178,087 |

| 034
Shallowater
Park | 041
Permanent
Improvement
Fund | 042
New
Road
Fund | 046
Juvenile Justice
Alter. Education
Program | 050
Star
Program |
|----------------------------|---|----------------------------|--|------------------------|
| \$ 134,774 | \$ 356,281 | \$ 620,090 | \$ 30,060 | \$ 110,829 |
| 426,787 | 1,128,224 | 1,963,621 | | |
| 856 | 11,096 | | | |
| 3,043 | 8,973 | 21,762 | 23,583 | 8,589 |
| <u>\$ 565,460</u> | <u>\$ 1,504,574</u> | <u>\$ 2,605,473</u> | <u>\$ 53,643</u> | <u>\$ 119,418</u> |
| \$ 1,308 | \$ 372,844 | \$ 33,142 | \$ 30,060 | \$ 4,244 |
| 3,328 | | | | 92,393 |
| 1,608 | | | | 8,209 |
| 2,857 | | | | 10,277 |
| 555 | 7,198 | | 23,583 | 4,295 |
| <u>9,656</u> | <u>380,042</u> | <u>33,142</u> | <u>53,643</u> | <u>119,418</u> |
| 555,804 | 1,124,532 | 2,572,331 | | |
| <u>555,804</u> | <u>1,124,532</u> | <u>2,572,331</u> | | |
| <u>\$ 565,460</u> | <u>\$ 1,504,574</u> | <u>\$ 2,605,473</u> | <u>\$ 53,643</u> | <u>\$ 119,418</u> |

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2007

| | 051
Juvenile
Prob./Detent.
Fund | 054
Juvenile Prob.
Commission
Grant | 055
Juvenile
Detention
Fund | 057
Juvenile
Food Service
Fund |
|--|--|--|--------------------------------------|---|
| ASSETS | | | | |
| Assets: | | | | |
| Pooled Cash & Cash Equivalents | \$ 436,852 | \$ 35,307 | \$ 24,787 | \$ |
| Investments | 1,223,664 | | | |
| Receivables (net of allowances for uncollectibles): | | | | |
| Taxes | 32,464 | | | |
| Other | 18,360 | 75,842 | 169,676 | 20,319 |
| Prepaid items | 1,500 | | | |
| Other Current Assets | | | | |
| Total Assets | \$ 1,712,840 | \$ 111,149 | \$ 194,463 | \$ 20,319 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Payroll Taxes and Related Items | \$ 17,087 | \$ 6,940 | \$ 28,660 | \$ 1,527 |
| Accounts Payable | 73,837 | 31,241 | 51,348 | 12,934 |
| Due to Other Governments | | | | |
| Due to Other Funds | | | | |
| Accrued Wages | 30,641 | 10,988 | 53,058 | 2,230 |
| Accrued Personal Leave | 46,946 | 20,474 | 58,353 | 3,628 |
| Deferred Revenue: | | | | |
| Other | 21,059 | 41,506 | 3,044 | |
| Total Liabilities | 189,570 | 111,149 | 194,463 | 20,319 |
| Fund Balances | | | | |
| Unreserved, reported in: | | | | |
| Special Revenue Funds | 1,523,270 | | | |
| Total Fund Balances | 1,523,270 | | | |
| Total Liabilities & fund balances | \$ 1,712,840 | \$ 111,149 | \$ 194,463 | \$ 20,319 |

| 058
Juvenile
Halfway
House | 060
Community
Corrections
Assistance | 062
Regional
ICBP
Grant | 064
Title
IV-E | 072
CJD
Drug
Court |
|-------------------------------------|---|----------------------------------|----------------------------|-----------------------------|
| \$ 48,707 | \$ 3,873 | \$ | \$ 22,051
69,831 | \$ |
| | 6,411 | 23,820 | 290,617 | 3,986 |
| <u>\$ 48,707</u> | <u>\$ 10,284</u> | <u>\$ 23,820</u> | <u>\$ 382,499</u> | <u>\$ 3,986</u> |
| \$ 5,906
16,986 | \$ 655
877 | \$ | \$ 32
16,082 | \$ 286
2,914 |
| 10,671
15,144 | 1,238
2,258 | | 305 | 786 |
| <u>48,707</u> | <u>5,256
10,284</u> | <u>23,820
23,820</u> | <u>366,080
382,499</u> | <u>3,986</u> |
| <u></u> | <u></u> | <u></u> | <u></u> | <u></u> |
| <u>\$ 48,707</u> | <u>\$ 10,284</u> | <u>\$ 23,820</u> | <u>\$ 382,499</u> | <u>\$ 3,986</u> |

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2007

| | 073
DOJ
Drug
Court | 074
CO
Drug Court-
Court Costs | 075
Dispute
Resolution
Fund | 076
USDA
AG
Mediation |
|--|-----------------------------|---|--------------------------------------|--------------------------------|
| ASSETS | | | | |
| Assets: | | | | |
| Pooled Cash & Cash Equivalents | \$ | \$ | | \$ |
| Investments | | 785 | | |
| Receivables (net of allowances for uncollectibles): | | 2,483 | | |
| Taxes | | | | |
| Other | 11,289 | 21 | 9,269 | 60,322 |
| Prepaid items | | | | |
| Other Current Assets | | | 239 | |
| Total Assets | \$ 11,289 | \$ 3,289 | \$ 9,508 | \$ 60,322 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Payroll Taxes and Related Items | \$ 1,215 | \$ | \$ 2,769 | \$ 1,256 |
| Accounts Payable | 7,667 | | 28,170 | 56,130 |
| Due to Other Governments | | 1,216 | | |
| Due to Other Funds | | 204 | | |
| Accrued Wages | | | 50 | |
| Accrued Personal Leave | 2,407 | | 5,752 | 2,070 |
| Deferred Revenue: | | | 3,465 | 866 |
| Other | | | | |
| Total Liabilities | 11,289 | 1,420 | 40,206 | 60,322 |
| Fund Balances | | | | |
| Unreserved, reported in: | | | | |
| Special Revenue Funds | | 1,869 | (30,698) | |
| Total Fund Balances | | 1,869 | (30,698) | |
| Total Liabilities & fund balances | \$ 11,289 | \$ 3,289 | \$ 9,508 | \$ 60,322 |

| 077
Domestic
Relations
Office | 081
Law
Library | 083
Election
Services
Fund | 085
Election
Admin Fee
Fund | 086
Election
Equipment
Fund |
|--|-----------------------|-------------------------------------|--------------------------------------|--------------------------------------|
| \$ 50
160 | \$ 9,739
30,841 | \$ 306 | \$ 9,308
29,476 | \$ 19,581
62,007 |
| 5,951 | 3,903 | | 194 | 404 |
| <u>\$ 6,161</u> | <u>\$ 44,483</u> | <u>\$ 306</u> | <u>\$ 38,978</u> | <u>\$ 81,992</u> |
| \$ 74
2,021 | \$ 657
4,548 | \$ 306 | \$ | \$ |
| 333 | 1,422
3,601 | | | |
| <u>2,428</u> | <u>10,228</u> | <u>306</u> | | |
| 3,733 | 34,255 | | 38,978 | 81,992 |
| <u>3,733</u> | <u>34,255</u> | | <u>38,978</u> | <u>81,992</u> |
| <u>\$ 6,161</u> | <u>\$ 44,483</u> | <u>\$ 306</u> | <u>\$ 38,978</u> | <u>\$ 81,992</u> |

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2007

| | 088
Hazard Material
EMG
LEPC | 090
Records
Preservation
Dist. Clerk | 091
Co. Clerk
Records
Preservation | 092
Comm. Court
Records
Preservation |
|--|---------------------------------------|---|---|---|
| ASSETS | | | | |
| Assets: | | | | |
| Pooled Cash & Cash Equivalents | \$ 30 | \$ 10,365 | \$ 484,494 | \$ 79,539 |
| Investments | | 22,955 | 1,534,230 | 251,871 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Taxes | | | | |
| Other | 9,761 | 580 | 15,029 | 3,150 |
| Prepaid Items | | | | |
| Other Current Assets | | | | |
| Total Assets | \$ 9,791 | \$ 33,900 | \$ 2,033,753 | \$ 334,560 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Payroll Taxes and Related Items | \$ | \$ | \$ 527 | \$ |
| Accounts Payable | 9,761 | | 3,338 | 374 |
| Due to Other Governments | | | | |
| Due to Other Funds | | | | |
| Accrued Wages | | | 876 | |
| Accrued Personal Leave | | | 235 | |
| Deferred Revenue: | | | | |
| Other | 30 | | | |
| Total Liabilities | 9,791 | | 4,976 | 374 |
| Fund Balances | | | | |
| Unreserved, reported in: | | | | |
| Special Revenue Funds | | 33,900 | 2,028,777 | 334,186 |
| Total Fund Balances | | 33,900 | 2,028,777 | 334,186 |
| Total Liabilities & fund balances | \$ 9,791 | \$ 33,900 | \$ 2,033,753 | \$ 334,560 |

| 093
Court House
Security | 096
Heritage
Tourism
Fund | 098
Judicial
Technology
Fund | 122
Sheriff
Contraband
Fund | 124
Inmate
Supply
Fund |
|--------------------------------|------------------------------------|---------------------------------------|--------------------------------------|---------------------------------|
| \$ 13,574
42,984 | \$ 2,140
6,777 | \$ 16,484
52,200 | \$ 102,512 | \$ 857,972 |
| 1,831 | 47 | 361 | | |
| <u>\$ 58,389</u> | <u>\$ 8,964</u> | <u>\$ 69,045</u> | <u>\$ 102,512</u> | <u>\$ 857,972</u> |
| \$ 1,469
2,570 | \$ | \$ | \$ | \$ |
| 3,141
5,779 | | | | 25,122 |
| <u>12,959</u> | <u></u> | <u></u> | <u></u> | <u>25,122</u> |
| 45,430 | 8,964 | 69,045 | 102,512 | 832,850 |
| <u>45,430</u> | <u>8,964</u> | <u>69,045</u> | <u>102,512</u> | <u>832,850</u> |
| <u>\$ 58,389</u> | <u>\$ 8,964</u> | <u>\$ 69,045</u> | <u>\$ 102,512</u> | <u>\$ 857,972</u> |

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2007

| | 126
VINE
Grant | 128
Homeland
Security
Fund | 140
Pre-Trial
Release | 146
LECD Grant
Emergency
Comm. |
|--|----------------------|-------------------------------------|-----------------------------|---|
| ASSETS | | | | |
| Assets: | | | | |
| Pooled Cash & Cash Equivalents | \$ | \$ | \$ | \$ |
| Investments | | | 6,648 | 5,699 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Taxes | | | | |
| Other | 30,108 | 50,706 | | |
| Prepaid items | | | | |
| Other Current Assets | | | | |
| Total Assets | \$ 30,108 | \$ 50,706 | \$ 6,648 | \$ 5,699 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Payroll Taxes and Related Items | \$ | \$ | \$ | \$ |
| Accounts Payable | 30,108 | 50,706 | 3,818 | 3,278 |
| Due to Other Governments | | | | |
| Due to Other Funds | | | | |
| Accrued Wages | | | | |
| Accrued Personal Leave | | | | |
| Deferred Revenue: | | | 2,830 | |
| Other | | | | 2,421 |
| Total Liabilities | 30,108 | 50,706 | 6,648 | 5,699 |
| Fund Balances | | | | |
| Unreserved, reported in: | | | | |
| Special Revenue Funds | | | | |
| Total Fund Balances | | | | |
| Total Liabilities & fund balances | \$ 30,108 | \$ 50,706 | \$ 6,648 | \$ 5,699 |

| 161
CDA
Business
Crimes | 163
CDA
Contraband
Fund | 164
South Plains
Auto Task
Force | 166
JAG
Justice
Assistance | 168
ICAC
Internet
Crimes |
|----------------------------------|----------------------------------|---|-------------------------------------|-----------------------------------|
| \$ 89,948 | \$ 60,468 | \$ | \$ 26,720 | \$ |
| 2,668 | | 115,390 | | 3,007 |
| <u>\$ 92,616</u> | <u>\$ 60,468</u> | <u>\$ 115,390</u> | <u>\$ 26,720</u> | <u>\$ 3,007</u> |
| \$ 864
1,162 | \$ | \$ 4,987
66,011 | \$ 26,590 | \$ 3,007 |
| 1,602
745 | | 8,125
24,151 | | |
| <u>4,373</u> | | <u>12,116</u>
<u>115,390</u> | <u>130</u>
<u>26,720</u> | <u>3,007</u> |
| <u>88,243</u>
<u>88,243</u> | <u>60,468</u>
<u>60,468</u> | | | |
| <u>\$ 92,616</u> | <u>\$ 60,468</u> | <u>\$ 115,390</u> | <u>\$ 26,720</u> | <u>\$ 3,007</u> |

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2007

EXHIBIT C-3
Page 6 of 6

| | 171
VCLG
Victim
Coordinator | 173
Safe
Neighborhood | 175
Violence
Against
Women | Total
Nonmajor
Special
Revenue
Funds (See
Exhibit C-1) |
|--|--------------------------------------|-----------------------------|-------------------------------------|---|
| ASSETS | | | | |
| Assets: | | | | |
| Pooled Cash & Cash Equivalents | \$ | \$ | \$ | \$ 4,204,228 |
| Investments | | | | 8,698,248 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Taxes | | | | 46,984 |
| Other | 657 | 4,585 | 10,327 | 1,083,361 |
| Prepaid items | | | | 1,500 |
| Other Current Assets | | | | 239 |
| Total Assets | \$ 657 | \$ 4,585 | \$ 10,327 | \$ 14,034,560 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Payroll Taxes and Related Items | \$ 82 | \$ 219 | \$ 1,054 | \$ 99,807 |
| Accounts Payable | 99 | 3,746 | 4,409 | 1,129,953 |
| Due to Other Governments | | | | 204 |
| Due to Other Funds | | | | 25,172 |
| Accrued Wages | 476 | 620 | 2,373 | 180,709 |
| Accrued Personal Leave | | | 2,491 | 261,168 |
| Deferred Revenue: | | | | |
| Other | | | | 544,516 |
| Total Liabilities | 657 | 4,585 | 10,327 | 2,241,529 |
| Fund Balances | | | | |
| Unreserved, reported in: | | | | |
| Special Revenue Funds | | | | 11,793,031 |
| Total Fund Balances | | | | 11,793,031 |
| Total Liabilities & fund balances | \$ 657 | \$ 4,585 | \$ 10,327 | \$ 14,034,560 |

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

| | 020
Consolidated
Road &
Bridge | 021
Precinct
No.1
Road & Bridge | 022
Precinct
No. 2
Road & Bridge | 023
Precinct
No. 3
Road & Bridge |
|--|---|--|---|---|
| Revenue: | | | | |
| Taxes | \$ | \$ | \$ | \$ |
| Intergovernmental | 54,812 | | | |
| Fees of Office | | | | |
| Charges for Services | 1,740,453 | | | |
| Fines and Forfeitures | | | | |
| Investment Earnings | 55,007 | | | |
| Other | 198,458 | | | |
| Total revenues | <u>2,048,730</u> | | | |
| Expenditures: | | | | |
| Current: | | | | |
| General Administration | | | | |
| Judicial | | | | |
| Legal | | | | |
| Public Safety | | | | |
| Correctional | | | | |
| Permanent Improvements | | | | |
| Elections | | | | |
| Culture/Recreation | | | | |
| Transportation | 1,968,317 | | | |
| Capital Outlay | 355,313 | | | |
| Debt Service: | | | | |
| Total expenditures | <u>2,323,630</u> | | | |
| Excess (deficiency) of revenues (under) expenditures | (274,900) | | | |
| Other financing sources (uses): | | | | |
| Transfers in | 1,189,523 | | | |
| Transfers out | | (466,583) | (515,756) | (54,005) |
| Total other financing sources (uses) | <u>1,189,523</u> | <u>(466,583)</u> | <u>(515,756)</u> | <u>(54,005)</u> |
| Net change in fund balances | 914,623 | (466,583) | (515,756) | (54,005) |
| Fund balances/equity, October 1 | | 466,583 | 515,756 | 54,005 |
| Fund balances/equity, September 30 | <u>\$ 914,623</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> |

| 024
Precinct
No. 4
Road & Bridge | 031
Precinct
No. 1
Park | 032
Slaton/Roosevelt
Parks | 033
Idalou/New Deal
Parks | 034
Shallowater
Park |
|---|----------------------------------|----------------------------------|---------------------------------|----------------------------|
| \$ | \$ 90,603 | \$ 90,603 | \$ 90,602 | \$ 90,602 |
| | 34,876 | 21,894 | 8,510 | 26,637 |
| | 6,360 | 3,729 | 5,212 | 2,275 |
| | <u>131,839</u> | <u>116,226</u> | <u>104,324</u> | <u>119,514</u> |
| | 32,759 | 69,404 | 37,994 | 43,757 |
| | | | 19,813 | |
| | <u>32,759</u> | <u>69,404</u> | <u>57,807</u> | <u>43,757</u> |
| | 99,080 | 46,822 | 46,517 | 75,757 |
| (153,179) | | | | |
| <u>(153,179)</u> | | | | |
| (153,179) | 99,080 | 46,822 | 46,517 | 75,757 |
| 153,179 | 643,798 | 402,431 | 129,319 | 480,047 |
| <u>\$</u> | <u>\$ 742,878</u> | <u>\$ 449,253</u> | <u>\$ 175,836</u> | <u>\$ 555,804</u> |

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

| | 041
Permanent
Improvement
Fund | 042
New
Road
Fund | 046
Juvenile Justice
Alter. Education
Program | 050
Star
Program |
|--|---|----------------------------|--|------------------------|
| Revenue: | | | | |
| Taxes | \$ 1,162,365 | \$ | \$ | \$ |
| Intergovernmental | | | 99,491 | 278,749 |
| Fees of Office | | | | |
| Charges for Services | | 432,040 | | |
| Fines and Forfeitures | | | | |
| Investment Earnings | 86,096 | 118,518 | | |
| Other | 483,732 | | | |
| Total revenues | <u>1,732,193</u> | <u>550,558</u> | <u>99,491</u> | <u>278,749</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Administration | | | | |
| Judicial | | | | |
| Legal | | | | |
| Public Safety | | | | |
| Correctional | | | 99,491 | 388,239 |
| Permanent Improvements | 127,030 | | | |
| Elections | | | | |
| Culture/Recreation | | | | |
| Transportation | | 65,725 | | |
| Capital Outlay | 1,547,898 | 75,941 | | |
| Debt Service: | | | | |
| Total expenditures | <u>1,674,928</u> | <u>141,666</u> | <u>99,491</u> | <u>388,239</u> |
| Excess (deficiency) of revenues (under) expenditures | 57,265 | 408,892 | | (109,490) |
| Other financing sources (uses): | | | | |
| Transfers in | | | | 109,490 |
| Transfers out | | | | |
| Total other financing sources (uses) | | | | <u>109,490</u> |
| Net change in fund balances | 57,265 | 408,892 | | |
| Fund balances/equity, October 1 | 1,067,267 | 2,163,439 | | |
| Fund balances/equity, September 30 | <u>\$ 1,124,532</u> | <u>\$ 2,572,331</u> | <u>\$</u> | <u>\$</u> |

| 051
Juvenile
Prob./Detent.
Fund | 054
Juvenile Prob.
Commission
Grant | 055
Juvenile
Detention
Fund | 057
Juvenile
Food Service
Fund | 058
Juvenile
Halfway
House |
|--|--|--------------------------------------|---|-------------------------------------|
| \$ 3,397,072 | \$ | \$ | \$ | \$ |
| 50,736 | 284,298 | 731,965 | 134,562 | 15,449 |
| 13,641 | | 308,369 | | |
| 148,570 | | | | |
| 4,052 | | | | |
| <u>3,614,071</u> | <u>284,298</u> | <u>1,040,334</u> | <u>134,562</u> | <u>15,449</u> |
| 1,770,671 | 468,990 | 2,418,156 | 245,905 | 518,963 |
| <u>1,770,671</u> | <u>468,990</u> | <u>2,418,156</u> | <u>245,905</u> | <u>518,963</u> |
| 1,843,400 | (184,692) | (1,377,822) | (111,343) | (503,514) |
| 26,535 | 184,692 | 1,377,822 | 111,343 | 503,514 |
| (1,957,391) | | | | |
| <u>(1,930,856)</u> | <u>184,692</u> | <u>1,377,822</u> | <u>111,343</u> | <u>503,514</u> |
| (87,456) | | | | |
| 1,610,726 | | | | |
| <u>\$ 1,523,270</u> | <u>\$</u> | <u>\$</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, 2007

| | 060
Community
Corrections
Assistance | 064
Title
IV-E | 066
Juvenile
Accountability
Block Grant | 072
CJD
Drug
Court |
|--|---|----------------------|--|-----------------------------|
| Revenue: | | | | |
| Taxes | \$ | \$ | \$ | \$ |
| Intergovernmental | 51,066 | 47,296 | 27,705 | 49,158 |
| Fees of Office | | | | |
| Charges for Services | | 666,332 | | |
| Fines and Forfeitures | | 7,105 | | |
| Investment Earnings | | | | |
| Other | | | | |
| Total revenues | <u>51,066</u> | <u>720,733</u> | <u>27,705</u> | <u>49,158</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Administration | | | | |
| Judicial | | | | 49,158 |
| Legal | | | | |
| Public Safety | | | | |
| Correctional | 51,066 | 361,651 | 30,784 | |
| Permanent Improvements | | | | |
| Elections | | | | |
| Culture/Recreation | | | | |
| Transportation | | | | |
| Capital Outlay | | | | |
| Debt Service: | | | | |
| Total expenditures | <u>51,066</u> | <u>361,651</u> | <u>30,784</u> | <u>49,158</u> |
| Excess (deficiency) of revenues (under) expenditures | | 359,082 | (3,079) | |
| Other financing sources (uses): | | | | |
| Transfers in | | | 3,079 | |
| Transfers out | | (359,082) | | |
| Total other financing sources (uses) | | <u>(359,082)</u> | <u>3,079</u> | |
| Net change in fund balances | | | | |
| Fund balances/equity, October 1 | | | | |
| Fund balances/equity, September 30 | \$ | \$ | \$ | \$ |

| 073
DOJ
Drug
Court | 074
CO
Drug Court-
Court Costs | 075
Dispute
Resolution
Fund | 076
USDA
AG
Mediation | 077
Domestic
Relations
Office |
|-----------------------------|---|--------------------------------------|--------------------------------|--|
| \$ | \$ | \$ | \$ | \$ |
| 65,952 | 1,824 | 343,960 | 197,334
21,886 | 68,338 |
| | 45 | | | 362 |
| 57,242 | | | 62,685 | |
| 123,194 | 1,869 | 343,960 | 281,905 | 68,700 |
| 123,194 | | 324,040 | 281,905 | 65,500 |
| 123,194 | | 324,040 | 281,905 | 65,500 |
| | 1,869 | 19,920 | | 3,200 |
| | | | | |
| | 1,869 | 19,920 | | 3,200 |
| | | (50,618) | | 533 |
| \$ | \$ 1,869 | \$ (30,698) | \$ | \$ 3,733 |

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

| | 081
Law
Library | 083
Election
Services
Fund | 084
HAVA
Help America
Vote | 085
Election
Admin Fee
Fund |
|--|-----------------------|-------------------------------------|-------------------------------------|--------------------------------------|
| Revenue: | | | | |
| Taxes | \$ | \$ | \$ | \$ |
| Intergovernmental | | | 395 | |
| Fees of Office | | | | |
| Charges for Services | 183,366 | 48,811 | | 8,762 |
| Fines and Forfeitures | | | | |
| Investment Earnings | 1,743 | | | 1,340 |
| Other | 2,000 | | | |
| Total revenues | <u>187,109</u> | <u>48,811</u> | <u>395</u> | <u>10,102</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Administration | | | | |
| Judicial | | | | |
| Legal | 51,291 | | | |
| Public Safety | | | | |
| Correctional | | | | |
| Permanent Improvements | | | | |
| Elections | | 70,672 | 395 | |
| Culture/Recreation | | | | |
| Transportation | | | | |
| Capital Outlay | 115,391 | | | |
| Debt Service: | | | | |
| Total expenditures | <u>166,682</u> | <u>70,672</u> | <u>395</u> | |
| Excess (deficiency) of revenues (under) expenditures | 20,427 | (21,861) | | 10,102 |
| Other financing sources (uses): | | | | |
| Transfers in | | | | 28,876 |
| Transfers out | | (194,225) | | |
| Total other financing sources (uses) | | <u>(194,225)</u> | | <u>28,876</u> |
| Net change in fund balances | 20,427 | (216,086) | | 38,978 |
| Fund balances/equity, October 1 | 13,828 | 216,086 | | |
| Fund balances/equity, September 30 | <u>\$ 34,255</u> | <u>\$</u> | <u>\$</u> | <u>\$ 38,978</u> |

| 086
Election
Equipment
Fund | 088
Hazard Material
EMG
LEPC | 090
Records
Preservation
Dist. Clerk | 091
Co. Clerk
Records
Preservation | 092
Comm. Court
Records
Preservation |
|--------------------------------------|---------------------------------------|---|---|---|
| \$ | \$ | \$ | \$ | \$ |
| | 17,210 | | | |
| 16,944 | | 16,375 | 281,360 | 87,117 |
| 2,849 | | 1,654 | 93,180 | 15,780 |
| | 4,789 | | | |
| <u>19,793</u> | <u>21,999</u> | <u>18,029</u> | <u>374,540</u> | <u>102,897</u> |
| | | | | |
| | | | 121,297 | 10,402 |
| | 21,999 | 9,368 | | |
| | | | | |
| | | 5,429 | 11,393 | 77,369 |
| | <u>21,999</u> | <u>14,797</u> | <u>132,690</u> | <u>87,771</u> |
| 19,793 | | 3,232 | 241,850 | 15,126 |
| 62,199 | | | | |
| <u>62,199</u> | | | | |
| 81,992 | | 3,232 | 241,850 | 15,126 |
| | | 30,668 | 1,786,927 | 319,060 |
| <u>\$ 81,992</u> | <u>\$</u> | <u>\$ 33,900</u> | <u>\$ 2,028,777</u> | <u>\$ 334,186</u> |

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

| | 093
Court House
Security | 096
Heritage
Tourism
Fund | 098
Judicial
Technology
Fund | 122
Sheriff
Contraband
Fund |
|--|--------------------------------|------------------------------------|---------------------------------------|--------------------------------------|
| Revenue: | | | | |
| Taxes | \$ | \$ | \$ | \$ |
| Intergovernmental | | | | |
| Fees of Office | 140,174 | | 41,821 | |
| Charges for Services | | | | |
| Fines and Forfeitures | | | | 49,724 |
| Investment Earnings | 2,610 | 8,964 | 2,605 | 931 |
| Other | | | | 295 |
| Total revenues | <u>142,784</u> | <u>8,964</u> | <u>44,426</u> | <u>50,950</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Administration | | | | |
| Judicial | | | 1,064 | |
| Legal | | | | |
| Public Safety | 142,421 | | | 50,166 |
| Correctional | | | | |
| Permanent Improvements | | | | |
| Elections | | | | |
| Culture/Recreation | | | | |
| Transportation | | | | |
| Capital Outlay | | | | 11,524 |
| Debt Service: | | | | |
| Total expenditures | <u>142,421</u> | <u></u> | <u>1,064</u> | <u>61,690</u> |
| Excess (deficiency) of revenues (under) expenditures | 363 | 8,964 | 43,362 | (10,740) |
| Other financing sources (uses): | | | | |
| Transfers in | | | | |
| Transfers out | | | | |
| Total other financing sources (uses) | <u></u> | <u></u> | <u></u> | <u></u> |
| Net change in fund balances | 363 | 8,964 | 43,362 | (10,740) |
| Fund balances/equity, October 1 | 45,067 | | 25,683 | 113,252 |
| Fund balances/equity, September 30 | <u>\$ 45,430</u> | <u>\$ 8,964</u> | <u>\$ 69,045</u> | <u>\$ 102,512</u> |

| 124
Inmate
Supply
Fund | 126
VINE
Grant | 128
Homeland
Security
Fund | 140
Pre-Trial
Release | 146
LECD Grant
Emergency
Comm. |
|---------------------------------|----------------------|-------------------------------------|-----------------------------|---|
| \$ | \$ | \$ | \$ | \$ |
| | 30,108 | 103,044 | | 5,985 |
| 25,206 | | | | |
| 195,024 | | | | |
| <u>220,230</u> | <u>30,108</u> | <u>103,044</u> | | <u>5,985</u> |
| 76,606 | 30,108 | 1,731 | 18,875 | 6,110 |
| | | 101,313 | | |
| <u>76,606</u> | <u>30,108</u> | <u>103,044</u> | <u>18,875</u> | <u>6,110</u> |
| 143,624 | | | (18,875) | (125) |
| | | | 18,875 | 125 |
| | | | <u>18,875</u> | <u>125</u> |
| 143,624 | | | | |
| 689,226 | | | | |
| <u>\$ 832,850</u> | <u>\$</u> | <u>\$</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, 2007

| | 150
Safe
Neighborhood | 161
CDA
Business
Crimes | 163
CDA
Contraband
Fund |
|--|-----------------------------|----------------------------------|----------------------------------|
| Revenue: | | | |
| Taxes | \$ | \$ | \$ |
| Intergovernmental | 216 | | |
| Fees of Office | | 341,544 | |
| Charges for Services | | | |
| Fines and Forfeitures | | | |
| Investment Earnings | | 3,712 | 3,218 |
| Other | | 54,681 | 43,568 |
| Total revenues | <u>216</u> | <u>399,937</u> | <u>46,786</u> |
| Expenditures: | | | |
| Current: | | | |
| General Administration | | | |
| Judicial | | | |
| Legal | | | |
| Public Safety | 216 | 318,927 | 78,019 |
| Correctional | | | |
| Permanent Improvements | | | |
| Elections | | | |
| Culture/Recreation | | | |
| Transportation | | | |
| Capital Outlay | | | |
| Debt Service: | | | |
| Total expenditures | <u>216</u> | <u>318,927</u> | <u>78,019</u> |
| Excess (deficiency) of revenues (under) expenditures | | 81,010 | (31,233) |
| Other financing sources (uses): | | | |
| Transfers in | | | |
| Transfers out | | | |
| Total other financing sources (uses) | | | |
| Net change in fund balances | | 81,010 | (31,233) |
| Fund balances/equity, October 1 | | 7,233 | 91,701 |
| Fund balances/equity, September 30 | <u>\$</u> | <u>\$ 88,243</u> | <u>\$ 60,468</u> |

| 164
South Plains
Auto Task
Force | 166
JAG
Justice
Assistance | 168
ICAC
Internet
Crimes | 171
VCLG
Victim
Coordinator |
|---|-------------------------------------|-----------------------------------|--------------------------------------|
| \$ 437,296 | \$ 149,355 | \$ 2,086 | \$ 657 |
| 6,656 | 11,046 | | |
| <u>443,952</u> | <u>21,750</u> | <u>2,086</u> | <u>657</u> |
| 412,869 | 138,518 | 2,086 | 657 |
| 96,297 | 43,633 | | |
| <u>509,166</u> | <u>182,151</u> | <u>2,086</u> | <u>657</u> |
| (65,214) | | | |
| 65,214 | | | |
| <u>65,214</u> | | | |
| <u>\$</u> | <u>\$</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, 2007

EXHIBIT C-4

Page 7 of 7

| | 173
Safe
Neighborhood | 175
Violence
Against
Women | Total
Nonmajor
Special
Revenue
Funds (See
Exhibit C-2) |
|--|-----------------------------|-------------------------------------|---|
| Revenue: | | | |
| Taxes | \$ | \$ | \$ |
| Intergovernmental | | | 4,921,847 |
| Fees of Office | 19,168 | 66,065 | 2,920,158 |
| Charges for Services | | | 1,344,399 |
| Fines and Forfeitures | | | 3,418,718 |
| Investment Earnings | | | 49,724 |
| Other | | | 682,458 |
| Total revenues | <u>19,168</u> | <u>66,065</u> | <u>1,152,508</u> |
| | | | 14,489,812 |
| Expenditures: | | | |
| Current: | | | |
| General Administration | | | 131,699 |
| Judicial | | | 182,784 |
| Legal | 19,168 | 89,911 | 1,782,891 |
| Public Safety | | | 299,249 |
| Correctional | | | 6,402,899 |
| Permanent Improvements | | | 127,030 |
| Elections | | | 71,067 |
| Culture/Recreation | | | 183,914 |
| Transportation | | | 2,034,042 |
| Capital Outlay | | | 2,461,314 |
| Debt Service: | | | |
| Total expenditures | <u>19,168</u> | <u>89,911</u> | <u>13,676,889</u> |
| Excess (deficiency) of revenues (under) expenditures | | (23,846) | 812,923 |
| Other financing sources (uses): | | | |
| Transfers in | | 23,846 | 3,705,133 |
| Transfers out | | | (3,700,221) |
| Total other financing sources (uses) | | <u>23,846</u> | <u>4,912</u> |
| Net change in fund balances | | | 817,835 |
| Fund balances/equity, October 1 | | | 10,975,196 |
| Fund balances/equity, September 30 | \$ | \$ | \$ <u>11,793,031</u> |

LUBBOCK COUNTY, TEXAS
CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-5

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|--------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 413,000 | \$ 413,000 | \$ 54,812 | \$ (358,188) |
| Charges for Services | 1,545,500 | 1,545,500 | 1,740,453 | 194,953 |
| Investment Earnings | 40,000 | 40,000 | 55,007 | 15,007 |
| Other | 100,200 | 100,200 | 198,458 | 98,258 |
| Total revenues | 2,098,700 | 2,098,700 | 2,048,730 | (49,970) |
| Expenditures: | | | | |
| Current: | | | | |
| Transportation | | | | |
| Salaries & Benefits | 1,650,201 | 1,650,201 | 1,481,416 | 168,785 |
| Supplies | 205,000 | 142,062 | 75,552 | 66,510 |
| Maintenance | 350,000 | 432,400 | 377,226 | 55,174 |
| Utilities | 32,100 | 40,787 | 31,585 | 9,202 |
| Training/Dues | 4,000 | 578 | 578 | |
| Professional/Contract Services | 105,000 | 1,960 | 1,960 | |
| Rental/Leases | 5,000 | | | |
| Total Transportation | 2,351,301 | 2,267,988 | 1,968,317 | 299,671 |
| Capital Outlay | 272,000 | 355,313 | 355,313 | |
| Total expenditures | 2,623,301 | 2,623,301 | 2,323,630 | 299,671 |
| Excess (deficiency) of revenues (under) expenditures | (524,601) | (524,601) | (274,900) | 249,701 |
| Other financing sources (uses): | | | | |
| Transfers in | | | 1,189,523 | 1,189,523 |
| Total other financing sources (uses) | | | 1,189,523 | 1,189,523 |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (524,601) | (524,601) | 914,623 | 1,439,224 |
| Fund balances/equity, October 1 | | | | |
| Fund balances/equity, September 30 | \$ (524,601) | \$ (524,601) | \$ 914,623 | \$ 1,439,224 |

LUBBOCK COUNTY, TEXAS
ROAD & BRIDGE #1
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-6

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Total revenues | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Expenditures: | | | | |
| Total expenditures | _____ | _____ | _____ | _____ |
| Excess (deficiency) of revenues (under) expenditures | _____ | _____ | _____ | _____ |
| Other financing sources (uses): | | | | |
| Transfers out | | | (466,583) | (466,583) |
| Total other financing sources (uses) | _____ | _____ | (466,583) | (466,583) |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | | (466,583) | (466,583) |
| Fund balances/equity, October 1 | 466,583 | 466,583 | 466,583 | |
| Fund balances/equity, September 30 | \$ 466,583 | \$ 466,583 | \$ 466,583 | \$ (466,583) |

LUBBOCK COUNTY, TEXAS

ROAD & BRIDGE #2

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-7

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Total revenues | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Expenditures: | | | | |
| Total expenditures | _____ | _____ | _____ | _____ |
| Excess (deficiency) of revenues (under) expenditures | _____ | _____ | _____ | _____ |
| Other financing sources (uses): | | | | |
| Transfers out | | | (515,756) | (515,756) |
| Total other financing sources (uses) | _____ | _____ | (515,756) | (515,756) |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | | (515,756) | (515,756) |
| Fund balances/equity, October 1 | 515,756 | 515,756 | 515,756 | |
| Fund balances/equity, September 30 | \$ 515,756 | \$ 515,756 | \$ 515,756 | \$ (515,756) |

LUBBOCK COUNTY, TEXAS
ROAD & BRIDGE #3
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-8

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-----------|----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Total revenues | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Expenditures: | | | | |
| Total expenditures | _____ | _____ | _____ | _____ |
| Excess (deficiency) of revenues (under) expenditures | _____ | _____ | _____ | _____ |
| Other financing sources (uses): | | | | |
| Transfers out | | | (54,005) | (54,005) |
| Total other financing sources (uses) | _____ | _____ | (54,005) | (54,005) |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | | (54,005) | (54,005) |
| Fund balances/equity, October 1 | 54,005 | 54,005 | 54,005 | |
| Fund balances/equity, September 30 | \$ 54,005 | \$ 54,005 | \$ _____ | \$ (54,005) |

LUBBOCK COUNTY, TEXAS
ROAD & BRIDGE #4
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-9

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|-----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Total revenues | \$ | \$ | \$ | \$ |
| Expenditures: | | | | |
| Total expenditures | | | | |
| Excess (deficiency) of revenues (under) expenditures | | | | |
| Other financing sources (uses): | | | | |
| Transfers out | | | (153,179) | (153,179) |
| Total other financing sources (uses) | | | (153,179) | (153,179) |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | | (153,179) | (153,179) |
| Fund balances/equity, October 1 | 153,179 | 153,179 | 153,179 | |
| Fund balances/equity, September 30 | \$ 153,179 | \$ 153,179 | \$ | \$ (153,179) |

LUBBOCK COUNTY, TEXAS
PRECINCT 1 PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-10

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| <i>Taxes</i> | \$ 92,135 | \$ 92,135 | \$ 90,603 | \$ (1,532) |
| <i>Investment Earnings</i> | 13,757 | 13,757 | 34,876 | 21,119 |
| <i>Other</i> | 5,575 | 5,575 | 6,360 | 785 |
| Total revenues | <u>111,467</u> | <u>111,467</u> | <u>131,839</u> | <u>20,372</u> |
| Expenditures: | | | | |
| Current: | | | | |
| <i>Culture/Recreation</i> | | | | |
| <i>Salaries & Benefits</i> | 28,469 | 28,469 | 24,986 | 3,483 |
| <i>Supplies</i> | 3,150 | 8,150 | 3,123 | 5,027 |
| <i>Maintenance</i> | 3,000 | 3,000 | | 3,000 |
| <i>Utilities</i> | 7,000 | 7,000 | 4,650 | 2,350 |
| <i>Professional Contract Services</i> | 10,000 | 10,000 | | 10,000 |
| Total Culture/Recreation | <u>51,619</u> | <u>56,619</u> | <u>32,759</u> | <u>23,860</u> |
| <i>Capital Outlay</i> | <u>30,000</u> | <u>25,000</u> | | <u>25,000</u> |
| Total expenditures | <u>81,619</u> | <u>81,619</u> | <u>32,759</u> | <u>48,860</u> |
| Excess (deficiency) of revenues (under) expenditures | <u>29,848</u> | <u>29,848</u> | <u>99,080</u> | <u>69,232</u> |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | 29,848 | 29,848 | 99,080 | 69,232 |
| Fund balances/equity, October 1 | 643,798 | 643,798 | 643,798 | |
| Fund balances/equity, September 30 | <u>\$ 673,646</u> | <u>\$ 673,646</u> | <u>\$ 742,878</u> | <u>\$ 69,232</u> |

LUBBOCK COUNTY, TEXAS
SLATON/ROOSEVELT PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-11

| | Budgeted Amounts | | | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | Actual | |
| Revenue: | | | | |
| Taxes | \$ 92,041 | \$ 92,041 | \$ 90,603 | \$ (1,438) |
| Investment Earnings | 11,500 | 11,500 | 21,894 | 10,394 |
| Other | 1,600 | 1,600 | 3,729 | 2,129 |
| Total revenues | 105,141 | 105,141 | 116,226 | 11,085 |
| Expenditures: | | | | |
| Current: | | | | |
| Culture/Recreation | | | | |
| Salaries & Benefits | 66,421 | 66,421 | 63,589 | 2,832 |
| Supplies | 3,700 | 3,700 | 1,572 | 2,128 |
| Maintenance | 6,000 | 9,000 | 3,850 | 5,150 |
| Utilities | 10,000 | 10,000 | 393 | 9,607 |
| Professional Contract Services | 1,200 | 1,200 | | 1,200 |
| Total Culture/Recreation | 87,321 | 90,321 | 69,404 | 20,917 |
| Capital Outlay | 36,000 | 33,000 | | 33,000 |
| Total expenditures | 123,321 | 123,321 | 69,404 | 53,917 |
| Excess (deficiency) of revenues (under) expenditures | (18,180) | (18,180) | 46,822 | 65,002 |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (18,180) | (18,180) | 46,822 | 65,002 |
| Fund balances/equity, October 1 | 402,431 | 402,431 | 402,431 | |
| Fund balances/equity, September 30 | \$ 384,251 | \$ 384,251 | \$ 449,253 | \$ 65,002 |

LUBBOCK COUNTY, TEXAS
IDALOU/NEW DEAL PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-12

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-----------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Taxes | \$ 91,452 | \$ 91,452 | \$ 90,602 | \$ (850) |
| Investment Earnings | 10,000 | 10,000 | 8,510 | (1,490) |
| Other | 3,000 | 3,000 | 5,212 | 2,212 |
| Total revenues | 104,452 | 104,452 | 104,324 | (128) |
| Expenditures: | | | | |
| Current: | | | | |
| Culture/Recreation | | | | |
| Salaries & Benefits | 30,782 | 30,782 | 21,099 | 9,683 |
| Supplies | 4,000 | 4,000 | 564 | 3,436 |
| Maintenance | 18,000 | 18,000 | 6,895 | 11,105 |
| Utilities | 10,000 | 10,000 | 9,436 | 564 |
| Total Culture/Recreation | 62,782 | 62,782 | 37,994 | 24,788 |
| Capital Outlay | 76,000 | 76,000 | 19,813 | 56,187 |
| Total expenditures | 138,782 | 138,782 | 57,807 | 80,975 |
| Excess (deficiency) of revenues (under) expenditures | (34,330) | (34,330) | 46,517 | 80,847 |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (34,330) | (34,330) | 46,517 | 80,847 |
| Fund balances/equity, October 1 | 129,319 | 129,319 | 129,319 | |
| Fund balances/equity, September 30 | \$ 94,989 | \$ 94,989 | \$ 175,836 | \$ 80,847 |

LUBBOCK COUNTY, TEXAS
SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-13

| | Budgeted Amounts | | | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | Actual | |
| Revenue: | | | | |
| Taxes | \$ 92,041 | \$ 92,041 | \$ 90,602 | \$ (1,439) |
| Investment Earnings | 11,000 | 11,000 | 26,637 | 15,637 |
| Other | 1,500 | 1,500 | 2,275 | 775 |
| Total revenues | 104,541 | 104,541 | 119,514 | 14,973 |
| Expenditures: | | | | |
| Current: | | | | |
| Culture/Recreation | | | | |
| Salaries & Benefits | 65,519 | 65,519 | 30,505 | 35,014 |
| Supplies | 3,600 | 3,600 | 2,755 | 845 |
| Maintenance | 8,000 | 8,500 | 4,600 | 3,900 |
| Utilities | 8,000 | 7,500 | 5,897 | 1,603 |
| Professional Contract Services | 1,000 | 1,000 | | 1,000 |
| Total Culture/Recreation | 86,119 | 86,119 | 43,757 | 42,362 |
| Capital Outlay | 15,000 | 15,000 | | 15,000 |
| Total expenditures | 101,119 | 101,119 | 43,757 | 57,362 |
| Excess (deficiency) of revenues (under) expenditures | 3,422 | 3,422 | 75,757 | 72,335 |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | 3,422 | 3,422 | 75,757 | 72,335 |
| Fund balances/equity, October 1 | 480,047 | 480,047 | 480,047 | |
| Fund balances/equity, September 30 | \$ 483,469 | \$ 483,469 | \$ 555,804 | \$ 72,335 |

LUBBOCK COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-14

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|-------------------|-------------------|---------------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Taxes | \$ 1,184,438 | \$ 1,184,438 | \$ 1,162,365 | \$ (22,073) |
| Investment Earnings | 50,000 | 50,000 | 86,096 | 36,096 |
| Other | 538,732 | 538,732 | 483,732 | (55,000) |
| Total revenues | <u>1,773,170</u> | <u>1,773,170</u> | <u>1,732,193</u> | <u>(40,977)</u> |
| Expenditures: | | | | |
| Capital Outlay | <u>2,100,000</u> | <u>2,100,000</u> | <u>1,547,898</u> | <u>552,102</u> |
| Permanent Improvements | | | | |
| Professional/Contract Services | 95,000 | 95,000 | 50,374 | 44,626 |
| Rental/Leases | 100,000 | 100,000 | 76,656 | 23,344 |
| Total Permanent Improvements | <u>195,000</u> | <u>195,000</u> | <u>127,030</u> | <u>67,970</u> |
| Total expenditures | <u>2,295,000</u> | <u>2,295,000</u> | <u>1,674,928</u> | <u>620,072</u> |
| Excess (deficiency) of revenues (under) expenditures | <u>(521,830)</u> | <u>(521,830)</u> | <u>57,265</u> | <u>579,095</u> |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (521,830) | (521,830) | 57,265 | 579,095 |
| Fund balances/equity, October 1 | 1,067,267 | 1,067,267 | 1,067,267 | |
| Fund balances/equity, September 30 | <u>\$ 545,437</u> | <u>\$ 545,437</u> | <u>\$ 1,124,532</u> | <u>\$ 579,095</u> |

LUBBOCK COUNTY, TEXAS
NEW ROAD FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-15

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|--------------|--------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Charges for Services | \$ 400,000 | \$ 400,000 | \$ 432,040 | \$ 32,040 |
| Investment Earnings | 70,000 | 70,000 | 118,518 | 48,518 |
| Total revenues | 470,000 | 470,000 | 550,558 | 80,558 |
| Expenditures: | | | | |
| Current: | | | | |
| Transportation | | | | |
| Supplies | | 380,000 | 65,725 | 314,275 |
| Total Transportation | | 380,000 | 65,725 | 314,275 |
| Capital Outlay | 490,000 | 110,000 | 75,941 | 34,059 |
| Total expenditures | 490,000 | 490,000 | 141,666 | 348,334 |
| Excess (deficiency) of revenues (under) expenditures | (20,000) | (20,000) | 408,892 | 428,892 |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (20,000) | (20,000) | 408,892 | 428,892 |
| Fund balances/equity, October 1 | 2,163,439 | 2,163,439 | 2,163,439 | |
| Fund balances/equity, September 30 | \$ 2,143,439 | \$ 2,143,439 | \$ 2,572,331 | \$ 428,892 |

LUBBOCK COUNTY, TEXAS

JUVENILE JUSTICE ALTER. EDUC PROGRAM

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-16

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|-----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 118,675 | \$ 129,551 | \$ 99,491 | \$ (30,060) |
| Total revenues | 118,675 | 129,551 | 99,491 | (30,060) |
| Expenditures: | | | | |
| Current: | | | | |
| Correctional | | | | |
| Professional Contract Services | 118,675 | 129,551 | 99,491 | 30,060 |
| Total Correctional | 118,675 | 129,551 | 99,491 | 30,060 |
| Total expenditures | 118,675 | 129,551 | 99,491 | 30,060 |
| Excess (deficiency) of revenues (under) expenditures | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | | | |
| Fund balances/equity, October 1 | | | | |
| Fund balances/equity, September 30 | \$ | \$ | \$ | \$ |

LUBBOCK COUNTY, TEXAS
STAR PROGRAM- JUVENILE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-17

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | | | | |
| Total revenues | \$ 336,648 | \$ 336,648 | \$ 278,749 | \$ (57,899) |
| | 336,648 | 336,648 | 278,749 | (57,899) |
| Expenditures: | | | | |
| Current: | | | | |
| Correctional | | | | |
| Salaries & Benefits | | | | |
| Supplies | 416,405 | 416,405 | 365,492 | 50,913 |
| Maintenance | 10,500 | 8,850 | 7,935 | 915 |
| Training/Dues | 9,500 | 12,100 | 11,815 | 285 |
| Total Correctional | 4,000 | 3,050 | 2,997 | 53 |
| Total expenditures | 440,405 | 440,405 | 388,239 | 52,166 |
| | 440,405 | 440,405 | 388,239 | 52,166 |
| Excess (deficiency) of revenues (under) expenditures | (103,757) | (103,757) | (109,490) | (5,733) |
| Transfers in | 103,757 | 103,757 | 109,490 | 5,733 |
| Total other financing sources (uses) | 103,757 | 103,757 | 109,490 | 5,733 |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | | | |
| Fund balances/equity, October 1 | | | | |
| Fund balances/equity, September 30 | \$ | \$ | \$ | \$ |

LUBBOCK COUNTY, TEXAS
 JUVENILE PROBATION/DETENTION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-18

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|--------------------|--------------------|---------------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Taxes | \$ 3,493,881 | \$ 3,493,881 | \$ 3,397,072 | \$ (96,809) |
| Intergovernmental | 54,150 | 54,150 | 50,736 | (3,414) |
| Charges for Services | 13,000 | 13,000 | 13,641 | 641 |
| Investment Earnings | 50,000 | 50,000 | 148,570 | 98,570 |
| Other | 2,650 | 2,650 | 4,052 | 1,402 |
| Total revenues | <u>3,613,681</u> | <u>3,613,681</u> | <u>3,614,071</u> | <u>390</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Correctional | | | | |
| Salaries & Benefits | 1,354,466 | 1,354,466 | 1,234,416 | 120,050 |
| Supplies | 51,550 | 53,174 | 41,503 | 11,671 |
| Maintenance | 43,065 | 45,565 | 33,117 | 12,448 |
| Utilities | 193,000 | 193,000 | 159,824 | 33,176 |
| Training/Dues | 95,500 | 93,375 | 72,897 | 20,478 |
| Professional Contract Services | 242,500 | 239,000 | 196,075 | 42,925 |
| Rental/Leases | 40,000 | 41,500 | 32,839 | 8,661 |
| Insurance/Bonds | 1,000 | 1,000 | | 1,000 |
| Total Correctional | <u>2,021,081</u> | <u>2,021,080</u> | <u>1,770,671</u> | <u>250,409</u> |
| Total expenditures | <u>2,021,081</u> | <u>2,021,080</u> | <u>1,770,671</u> | <u>250,409</u> |
| Excess (deficiency) of revenues (under) expenditures | <u>1,592,600</u> | <u>1,592,601</u> | <u>1,843,400</u> | <u>250,799</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 26,534 | 26,534 | 26,535 | 1 |
| Transfers out | (2,539,162) | (2,619,832) | (1,957,391) | 662,441 |
| Total other financing sources (uses) | <u>(2,512,628)</u> | <u>(2,593,298)</u> | <u>(1,930,856)</u> | <u>662,442</u> |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | <u>(920,028)</u> | <u>(1,000,697)</u> | <u>(87,456)</u> | <u>913,241</u> |
| Fund balances/equity, October 1 | 1,610,726 | 1,610,726 | 1,610,726 | |
| Fund balances/equity, September 30 | <u>\$ 690,698</u> | <u>\$ 610,029</u> | <u>\$ 1,523,270</u> | <u>\$ 913,241</u> |

LUBBOCK COUNTY, TEXAS
JUVENILE PROBATION COMMISSION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-19

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 285,473 | \$ 285,473 | \$ 284,298 | \$ (1,175) |
| Total revenues | 285,473 | 285,473 | 284,298 | (1,175) |
| Expenditures: | | | | |
| Current: | | | | |
| Correctional | | | | |
| Salaries & Benefits | 549,117 | 549,117 | 468,990 | 80,127 |
| Total Correctional | 549,117 | 549,117 | 468,990 | 80,127 |
| Total expenditures | 549,117 | 549,117 | 468,990 | 80,127 |
| Excess (deficiency) of revenues (under) expenditures | (263,644) | (263,644) | (184,692) | 78,952 |
| Transfers in | 263,644 | 263,644 | 184,692 | (78,952) |
| Total other financing sources (uses) | 263,644 | 263,644 | 184,692 | (78,952) |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | | | |
| Fund balances/equity, October 1 | | | | |
| Fund balances/equity, September 30 | \$ | \$ | \$ | \$ |

LUBBOCK COUNTY, TEXAS
JUVENILE DETENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-20

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-------------|-------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 679,089 | \$ 679,089 | \$ 731,965 | \$ 52,876 |
| Charges for Services | 150,000 | 150,000 | 308,369 | 158,369 |
| Total revenues | 829,089 | 829,089 | 1,040,334 | 211,245 |
| Expenditures: | | | | |
| Current: | | | | |
| Correctional | | | | |
| Salaries & Benefits | 2,124,788 | 2,179,957 | 2,030,600 | 149,357 |
| Supplies | 54,500 | 81,500 | 75,400 | 6,100 |
| Maintenance | 4,000 | 4,000 | 2,380 | 1,620 |
| Training/Dues | 13,000 | 13,000 | 11,104 | 1,896 |
| Professional Contract Services | 328,000 | 326,000 | 213,172 | 112,828 |
| Insurance/Bonds | 50,000 | 97,850 | 85,500 | 12,350 |
| Total Correctional | 2,574,288 | 2,702,307 | 2,418,156 | 284,151 |
| Capital Outlay | 25,000 | | | |
| Total expenditures | 2,599,288 | 2,702,307 | 2,418,156 | 284,151 |
| Excess (deficiency) of revenues (under) expenditures | (1,770,199) | (1,873,218) | (1,377,822) | 495,396 |
| Other financing sources (uses): | | | | |
| Transfers in | 1,818,049 | 1,873,218 | 1,377,822 | (495,396) |
| Total other financing sources (uses) | 1,818,049 | 1,873,218 | 1,377,822 | (495,396) |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | 47,850 | | | |
| Fund balances/equity, October 1 | | | | |
| Fund balances/equity, September 30 | \$ 47,850 | \$ | \$ | \$ |

LUBBOCK COUNTY, TEXAS
JUVENILE FOOD SERVICE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-21

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|--------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 100,000 | \$ 100,000 | \$ 134,562 | \$ 34,562 |
| Total revenues | 100,000 | 100,000 | 134,562 | 34,562 |
| Expenditures: | | | | |
| Current: | | | | |
| Correctional | | | | |
| Salaries & Benefits | 104,227 | 109,227 | 100,801 | 8,426 |
| Supplies | 124,000 | 153,050 | 138,126 | 14,924 |
| Maintenance | 500 | | | |
| Training/Dues | 500 | 150 | 170 | (20) |
| Professional Contract Services | 5,800 | 5,100 | 4,852 | 248 |
| Rental/Leases | 2,100 | 2,100 | 1,956 | 144 |
| Total Correctional | 237,127 | 269,627 | 245,905 | 23,722 |
| Total expenditures | 237,127 | 269,627 | 245,905 | 23,722 |
| Excess (deficiency) of revenues (under) expenditures | (137,127) | (169,627) | (111,343) | 58,284 |
| Other financing sources (uses): | | | | |
| Transfers in | | | 111,343 | 111,343 |
| Total other financing sources (uses) | | | 111,343 | 111,343 |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (137,127) | (169,627) | | 169,627 |
| Fund balances/equity, October 1 | | | | |
| Fund balances/equity, September 30 | \$ (137,127) | \$ (169,627) | \$ | \$ 169,627 |

LUBBOCK COUNTY, TEXAS
JUVENILE HALFWAY HOUSE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-22

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-----------|-----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 17,100 | \$ 17,100 | \$ 15,449 | \$ (1,651) |
| Total revenues | 17,100 | 17,100 | 15,449 | (1,651) |
| Expenditures: | | | | |
| Current: | | | | |
| Correctional | | | | |
| Salaries & Benefits | 435,897 | 435,897 | 421,192 | 14,705 |
| Supplies | 19,400 | 23,700 | 21,170 | 2,530 |
| Maintenance | 3,125 | 2,825 | 509 | 2,316 |
| Training/Dues | 2,000 | 1,000 | 295 | 705 |
| Professional Contract Services | 90,000 | 87,000 | 75,797 | 11,203 |
| Total Correctional | 550,422 | 550,422 | 518,963 | 31,459 |
| Total expenditures | 550,422 | 550,422 | 518,963 | 31,459 |
| Excess (deficiency) of revenues (under) expenditures | (533,322) | (533,322) | (503,514) | 29,808 |
| Transfers in | 533,322 | 533,322 | 503,514 | (29,808) |
| Total other financing sources (uses) | 533,322 | 533,322 | 503,514 | (29,808) |
| 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
 COMM. CORR. ASST. PROGRAM
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-23

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-----------|-----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | | | | |
| Total revenues | \$ 52,678 | \$ 52,678 | \$ 51,066 | \$ (1,612) |
| | 52,678 | 52,678 | 51,066 | (1,612) |
| Expenditures: | | | | |
| Current: | | | | |
| Correctional | | | | |
| Salaries & Benefits | 52,678 | 52,678 | 51,066 | 1,612 |
| Total Correctional | 52,678 | 52,678 | 51,066 | 1,612 |
| Total expenditures | 52,678 | 52,678 | 51,066 | 1,612 |
| Excess (deficiency) of revenues (under) expenditures | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | | | |
| Fund balances/equity, October 1 | | | | |
| Fund balances/equity, September 30 | \$ | \$ | \$ | \$ |

LUBBOCK COUNTY, TEXAS

TITLE IV-E

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-24

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|--------------|-----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 100,000 | \$ 100,000 | \$ 47,296 | \$ (52,704) |
| Charges for Services | 452,600 | 502,600 | 686,332 | 163,732 |
| Investment Earnings | 7,000 | 7,000 | 7,105 | 105 |
| Total revenues | 559,600 | 609,600 | 720,733 | 111,133 |
| Expenditures: | | | | |
| Current: | | | | |
| Correctional | | | | |
| Salaries & Benefits | 6,575 | 6,575 | 6,073 | 502 |
| Utilities | 280,000 | 330,000 | 282,075 | 47,925 |
| Professional Contract Services | 135,000 | 135,000 | 73,503 | 61,497 |
| Total Correctional | 421,575 | 471,575 | 361,651 | 109,924 |
| Total expenditures | 421,575 | 471,575 | 361,651 | 109,924 |
| Excess (deficiency) of revenues (under) expenditures | 138,025 | 138,025 | 359,082 | 221,057 |
| Other financing sources (uses): | | | | |
| Transfers out | (353,349) | (353,349) | (359,082) | (5,733) |
| Total other financing sources (uses) | (353,349) | (353,349) | (359,082) | (5,733) |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (215,324) | (215,324) | | 215,324 |
| Fund balances/equity, October 1 | | | | |
| Fund balances/equity, September 30 | \$ (215,324) | \$ (215,324) | \$ | \$ 215,324 |

LUBBOCK COUNTY, TEXAS

JABG JUVENILE ACCOUNTABILITY BLOCK GRANT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-25

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-----------|-----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 27,706 | \$ 27,706 | \$ 27,705 | \$ (1) |
| Total revenues | 27,706 | 27,706 | 27,705 | (1) |
| Expenditures: | | | | |
| Current: | | | | |
| Correctional | | | | |
| Professional Contract Services | 30,784 | 30,784 | 30,784 | |
| Total Correctional | 30,784 | 30,784 | 30,784 | |
| Total expenditures | 30,784 | 30,784 | 30,784 | |
| Excess (deficiency) of revenues (under) expenditures | (3,078) | (3,078) | (3,079) | (1) |
| Transfers in | 3,078 | 3,078 | 3,079 | 1 |
| Total other financing sources (uses) | 3,078 | 3,078 | 3,079 | 1 |
| 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, 2007

EXHIBIT C-26

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|-----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 137,700 | \$ 137,700 | \$ 49,158 | \$ (88,542) |
| Total revenues | 137,700 | 137,700 | 49,158 | (88,542) |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial | | | | |
| Salaries & Benefits | 14,200 | 24,600 | 17,773 | 6,827 |
| Supplies | 20,000 | 20,000 | 15,385 | 4,615 |
| Training/Dues | 16,000 | 16,000 | 16,000 | |
| Professional/Contract Services | 87,500 | 77,100 | | 77,100 |
| Total Judicial | 137,700 | 137,700 | 49,158 | 88,542 |
| Total expenditures | 137,700 | 137,700 | 49,158 | 88,542 |
| 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, 2007

EXHIBIT C-27

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|-----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 422,806 | \$ 422,806 | \$ 65,952 | \$ (356,854) |
| Other | 151,113 | 151,113 | 57,242 | (93,871) |
| Total revenues | 573,919 | 573,919 | 123,194 | (450,725) |
| Expenditures: | | | | |
| Current: | | | | |
| Judicial | | | | |
| Salaries & Benefits | 352,221 | 352,221 | 58,717 | 293,504 |
| Supplies | 32,773 | 32,773 | 4,040 | 28,733 |
| Training/Dues | 10,744 | 10,744 | 3,195 | 7,549 |
| Professional/Contract Services | 27,068 | 27,068 | | 27,068 |
| Other | 151,113 | 151,113 | 57,242 | 93,871 |
| Total Judicial | 573,919 | 573,919 | 123,194 | 450,725 |
| Total expenditures | 573,919 | 573,919 | 123,194 | 450,725 |
| 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
DISPUTE RESOLUTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-28

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-------------|-------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| <i>Fees of Office</i> | \$ 354,582 | \$ 354,582 | \$ 343,960 | \$ (10,622) |
| Total revenues | 354,582 | 354,582 | 343,960 | (10,622) |
| Expenditures: | | | | |
| Current: | | | | |
| <i>Legal</i> | | | | |
| <i>Salaries & Benefits</i> | 212,754 | 195,464 | 196,143 | (679) |
| <i>Supplies</i> | 24,575 | 34,297 | 31,076 | 3,221 |
| <i>Utilities</i> | 684 | 1,184 | 1,166 | 18 |
| <i>Training/Dues</i> | 20,945 | 20,743 | 17,302 | 3,441 |
| <i>Professional Contract Services</i> | 82,097 | 89,547 | 75,543 | 14,004 |
| <i>Insurance/Bonds</i> | 3,000 | 2,820 | 2,810 | 10 |
| Total Legal | 344,055 | 344,055 | 324,040 | 20,015 |
| Total expenditures | 344,055 | 344,055 | 324,040 | 20,015 |
| Excess (deficiency) of revenues (under) expenditures | 10,527 | 10,527 | 19,920 | 9,393 |
| Other financing sources (uses): | | | | |
| <i>Transfers out</i> | (1,935) | (1,935) | | 1,935 |
| Total other financing sources (uses) | (1,935) | (1,935) | | 1,935 |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | 8,592 | 8,592 | 19,920 | 11,328 |
| Fund balances/equity, October 1 | (50,618) | (50,618) | (50,618) | |
| Fund balances/equity, September 30 | \$ (42,026) | \$ (42,026) | \$ (30,698) | \$ 11,328 |

LUBBOCK COUNTY, TEXAS

USDA-AG-MEDIATION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-29

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ (346,863) | \$ 478,426 | \$ 197,334 | \$ (281,092) |
| Fees of Office | 51,350 | 51,350 | 21,886 | (29,464) |
| Other | 95,370 | 95,370 | 62,685 | (32,685) |
| Total revenues | (200,143) | 625,146 | 281,905 | (343,241) |
| Expenditures: | | | | |
| Current: | | | | |
| Legal | | | | |
| Salaries & Benefits | 234,068 | 234,080 | 135,311 | 98,769 |
| Supplies | 11,850 | 27,220 | 22,565 | 4,655 |
| Utilities | 747 | 1,127 | 1,136 | (9) |
| Training/Dues | 87,300 | 139,900 | 39,227 | 100,673 |
| Professional Contract Services | 50,845 | 114,046 | 20,150 | 93,896 |
| Insurance/Bonds | 900 | 900 | 831 | 69 |
| Other | 95,370 | 95,370 | 62,685 | 32,685 |
| Total Legal | 481,080 | 612,643 | 281,905 | 330,738 |
| Total expenditures | 481,080 | 612,643 | 281,905 | 330,738 |
| Excess (deficiency) of revenues (under) expenditures | (681,223) | 12,503 | | (12,503) |
| Other financing sources (uses): | | | | |
| Transfers in | 1,935 | 1,935 | | (1,935) |
| Total other financing sources (uses) | 1,935 | 1,935 | | (1,935) |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (679,288) | 14,438 | | (14,438) |
| Fund balances/equity, October 1 | | | | |
| Fund balances/equity, September 30 | \$ (679,288) | \$ 14,438 | \$ | \$ (14,438) |

LUBBOCK COUNTY, TEXAS
DOMESTIC RELATIONS OFFICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-30

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-----------------|-----------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| <i>Fees of Office</i> | \$ 186,369 | \$ 186,369 | \$ 68,338 | \$ (118,031) |
| <i>Investment Earnings</i> | | | 362 | 362 |
| Total revenues | <u>186,369</u> | <u>186,369</u> | <u>68,700</u> | <u>(117,669)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Legal | | | | |
| <i>Salaries & Benefits</i> | 99,209 | 99,209 | 13,664 | 85,545 |
| <i>Supplies</i> | 5,793 | 5,793 | 2,561 | 3,232 |
| <i>Utilities</i> | 477 | 477 | 100 | 377 |
| <i>Training/Dues</i> | 5,500 | 5,500 | 1,914 | 3,586 |
| <i>Professional Contract Services</i> | 68,538 | 68,538 | 46,944 | 21,594 |
| <i>Insurance/Bonds</i> | | | 317 | (317) |
| Total Legal | <u>179,517</u> | <u>179,517</u> | <u>65,500</u> | <u>114,017</u> |
| Total expenditures | <u>179,517</u> | <u>179,517</u> | <u>65,500</u> | <u>114,017</u> |
| Excess (deficiency) of revenues (under) expenditures | <u>6,852</u> | <u>6,852</u> | <u>3,200</u> | <u>(3,652)</u> |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | 6,852 | 6,852 | 3,200 | (3,652) |
| Fund balances/equity, October 1 | 533 | 533 | 533 | |
| Fund balances/equity, September 30 | <u>\$ 7,385</u> | <u>\$ 7,385</u> | <u>\$ 3,733</u> | <u>\$ (3,652)</u> |

LUBBOCK COUNTY, TEXAS
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-31

| | Budgeted Amounts | | | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | Actual | |
| Revenue: | | | | |
| Charges for Services | \$ 165,755 | \$ 165,755 | \$ 183,366 | \$ 17,611 |
| Investment Earnings | 200 | 200 | 1,743 | 1,543 |
| Other | 800 | 800 | 2,000 | 1,200 |
| Total revenues | 166,755 | 166,755 | 187,109 | 20,354 |
| Expenditures: | | | | |
| Current: | | | | |
| Legal | | | | |
| Salaries & Benefits | 49,531 | 49,531 | 48,814 | 717 |
| Supplies | 900 | 1,875 | 1,214 | 661 |
| Maintenance | 100 | 100 | 75 | 25 |
| Utilities | 1,200 | 1,200 | 1,188 | 12 |
| Training/Dues | 200 | 200 | | 200 |
| Total Legal | 51,931 | 52,906 | 51,291 | 1,615 |
| Capital Outlay | 114,824 | 123,849 | 115,391 | 8,458 |
| Total expenditures | 166,755 | 176,755 | 166,682 | 10,073 |
| Excess (deficiency) of revenues (under) expenditures | | (10,000) | 20,427 | 30,427 |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | (10,000) | 20,427 | 30,427 |
| Fund balances/equity, October 1 | 13,828 | 13,828 | 13,828 | |
| Fund balances/equity, September 30 | \$ 13,828 | \$ 3,828 | \$ 34,255 | \$ 30,427 |

LUBBOCK COUNTY, TEXAS
ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-32

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|-----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Charges for Services | \$ 400,615 | \$ 400,615 | \$ 48,811 | \$ (351,804) |
| Total revenues | 400,615 | 400,615 | 48,811 | (351,804) |
| Expenditures: | | | | |
| Current: | | | | |
| Elections | | | | |
| Salaries & Benefits | 92,615 | 92,615 | 11,563 | 81,052 |
| Supplies | 65,000 | 65,000 | 6,392 | 58,608 |
| Maintenance | 5,000 | 5,000 | 2,107 | 2,893 |
| Utilities | 3,000 | 3,000 | 389 | 2,611 |
| Training/Dues | 5,000 | 5,000 | | 5,000 |
| Professional/Contract Services | 220,000 | 220,000 | 49,612 | 170,388 |
| Rental/Leases | 10,000 | 10,000 | 609 | 9,391 |
| Total Elections | 400,615 | 400,615 | 70,672 | 329,943 |
| Total expenditures | 400,615 | 400,615 | 70,672 | 329,943 |
| Excess (deficiency) of revenues (under) expenditures | | | (21,861) | (21,861) |
| Other financing sources (uses): | | | | |
| Transfers out | | | (194,225) | (194,225) |
| Total other financing sources (uses) | | | (194,225) | (194,225) |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | | (216,086) | (216,086) |
| Fund balances/equity, October 1 | 216,086 | 216,086 | 216,086 | |
| Fund balances/equity, September 30 | \$ 216,086 | \$ 216,086 | \$ | \$ (216,086) |

LUBBOCK COUNTY, TEXAS

HAVA- HELP AMERICA VOTE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-33

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|----------|--------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 9,000 | \$ 9,000 | \$ 395 | \$ (8,605) |
| Total revenues | 9,000 | 9,000 | 395 | (8,605) |
| Expenditures: | | | | |
| Current: | | | | |
| Elections | | | | |
| Training/Dues | 9,000 | 9,000 | 395 | 8,605 |
| Total Elections | 9,000 | 9,000 | 395 | 8,605 |
| Total expenditures | 9,000 | 9,000 | 395 | 8,605 |
| 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
HAZARD MATERIAL EMG-LEPC
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-34

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-----------|-----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 17,258 | \$ 17,258 | \$ 17,210 | \$ (48) |
| Other | 4,314 | 4,314 | 4,789 | 475 |
| Total revenues | 21,572 | 21,572 | 21,999 | 427 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Professional Contract Services | 17,258 | 17,258 | 17,210 | 48 |
| Other | 4,314 | 4,314 | 4,789 | (475) |
| Total Public Safety | 21,572 | 21,572 | 21,999 | (427) |
| Total expenditures | 21,572 | 21,572 | 21,999 | (427) |
| 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, 2007

EXHIBIT C-35

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-----------|-----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| <i>Fees of Office</i> | \$ 16,000 | \$ 16,000 | \$ 16,375 | \$ 375 |
| <i>Investment Earnings</i> | 700 | 700 | 1,654 | 954 |
| Total revenues | 16,700 | 16,700 | 18,029 | 1,329 |
| Expenditures: | | | | |
| Current: | | | | |
| <i>Judicial</i> | | | | |
| <i>Supplies</i> | 20,000 | 14,000 | 9,368 | 4,632 |
| Total Judicial | 20,000 | 14,000 | 9,368 | 4,632 |
| <i>Capital Outlay</i> | | 6,000 | 5,429 | 571 |
| Total expenditures | 20,000 | 20,000 | 14,797 | 5,203 |
| Excess (deficiency) of revenues (under) expenditures | (3,300) | (3,300) | 3,232 | 6,532 |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (3,300) | (3,300) | 3,232 | 6,532 |
| Fund balances/equity, October 1 | 30,668 | 30,668 | 30,668 | |
| Fund balances/equity, September 30 | \$ 27,368 | \$ 27,368 | \$ 33,900 | \$ 6,532 |

LUBBOCK COUNTY, TEXAS
CO. CLERK RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-36

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|--------------|--------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| <i>Fees of Office</i> | \$ 250,000 | \$ 250,000 | \$ 281,360 | \$ 31,360 |
| <i>Investment Earnings</i> | 70,000 | 70,000 | 93,180 | 23,180 |
| Total revenues | 320,000 | 320,000 | 374,540 | 54,540 |
| Expenditures: | | | | |
| Current: | | | | |
| <i>General Administration</i> | | | | |
| <i>Salaries & Benefits</i> | 63,282 | 63,282 | 34,460 | 28,813 |
| <i>Supplies</i> | 13,800 | 20,736 | 12,537 | 8,199 |
| <i>Maintenance</i> | 2,500 | 2,500 | 2,234 | 266 |
| <i>Utilities</i> | 10,900 | 10,900 | | 10,900 |
| <i>Professional/Contract Services</i> | 142,198 | 135,262 | 72,057 | 63,205 |
| Total General Administration | 232,680 | 232,680 | 121,297 | 111,383 |
| <i>Capital Outlay</i> | 92,000 | 92,000 | 11,393 | 80,607 |
| Total expenditures | 324,680 | 324,680 | 132,690 | 191,990 |
| Excess (deficiency) of revenues (under) expenditures | (4,680) | (4,680) | 241,850 | 246,530 |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (4,680) | (4,680) | 241,850 | 246,530 |
| Fund balances/equity, October 1 | 1,786,927 | 1,786,927 | 1,786,927 | |
| Fund balances/equity, September 30 | \$ 1,782,247 | \$ 1,782,247 | \$ 2,028,777 | \$ 246,530 |

LUBBOCK COUNTY, TEXAS
COMM. COURT RECORDS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-37

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Fees of Office | \$ 70,000 | \$ 70,000 | \$ 87,117 | \$ 17,117 |
| Investment Earnings | 10,000 | 10,000 | 15,780 | 5,780 |
| Total revenues | 80,000 | 80,000 | 102,897 | 22,897 |
| Expenditures: | | | | |
| Current: | | | | |
| General Administration | | | | |
| Commissioners Court | 31,500 | 31,500 | 10,402 | 21,098 |
| Total General Administration | 31,500 | 31,500 | 10,402 | 21,098 |
| Capital Outlay | 248,150 | 248,150 | 77,369 | 170,781 |
| Total expenditures | 279,650 | 279,650 | 87,771 | 191,879 |
| Excess (deficiency) of revenues (under) expenditures | (199,650) | (199,650) | 15,126 | 214,776 |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (199,650) | (199,650) | 15,126 | 214,776 |
| Fund balances/equity, October 1 | 319,060 | 319,060 | 319,060 | |
| Fund balances/equity, September 30 | \$ 119,410 | \$ 119,410 | \$ 334,186 | \$ 214,776 |

LUBBOCK COUNTY, TEXAS
COURT HOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-38

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| <i>Fees of Office</i> | \$ 130,000 | \$ 130,000 | \$ 140,174 | \$ 10,174 |
| <i>Investment Earnings</i> | 1,000 | 1,000 | 2,610 | 1,610 |
| Total revenues | <u>131,000</u> | <u>131,000</u> | <u>142,784</u> | <u>11,784</u> |
| Expenditures: | | | | |
| Current: | | | | |
| <i>Public Safety</i> | | | | |
| <i>Salaries & Benefits</i> | 153,031 | 153,031 | 134,328 | 18,703 |
| <i>Supplies</i> | 5,900 | 5,900 | 3,482 | 2,418 |
| <i>Training/Dues</i> | 5,000 | 5,000 | 4,611 | 389 |
| Total Public Safety | <u>163,931</u> | <u>163,931</u> | <u>142,421</u> | <u>21,510</u> |
| Total expenditures | <u>163,931</u> | <u>163,931</u> | <u>142,421</u> | <u>21,510</u> |
| Excess (deficiency) of revenues (under) expenditures | <u>(32,931)</u> | <u>(32,931)</u> | <u>363</u> | <u>33,294</u> |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (32,931) | (32,931) | 363 | 33,294 |
| Fund balances/equity, October 1 | 45,067 | 45,067 | 45,067 | |
| Fund balances/equity, September 30 | <u>\$ 12,136</u> | <u>\$ 12,136</u> | <u>\$ 45,430</u> | <u>\$ 33,294</u> |

LUBBOCK COUNTY, TEXAS
JUDICIAL TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-39

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| <i>Fees of Office</i> | \$ 28,000 | \$ 28,000 | \$ 41,821 | \$ 13,821 |
| <i>Investment Earnings</i> | | | 2,605 | 2,605 |
| Total revenues | <u>28,000</u> | <u>28,000</u> | <u>44,426</u> | <u>16,426</u> |
| Expenditures: | | | | |
| Current: | | | | |
| <i>Judicial</i> | | | | |
| <i>Supplies</i> | | | | |
| Total Judicial | 11,264 | 13,391 | 1,064 | 12,327 |
| Total expenditures | <u>11,264</u> | <u>13,391</u> | <u>1,064</u> | <u>12,327</u> |
| Excess (deficiency) of revenues (under) expenditures | <u>16,736</u> | <u>14,609</u> | <u>43,362</u> | <u>28,753</u> |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | 16,736 | 14,609 | 43,362 | 28,753 |
| Fund balances/equity, October 1 | 25,683 | 25,683 | 25,683 | |
| Fund balances/equity, September 30 | <u>\$ 42,419</u> | <u>\$ 40,292</u> | <u>\$ 69,045</u> | <u>\$ 28,753</u> |

LUBBOCK COUNTY, TEXAS
SHERIFF CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-40

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| <i>Fines and Forfeitures</i> | \$ 151,000 | \$ 151,000 | \$ 49,724 | \$ (101,276) |
| <i>Investment Earnings</i> | 500 | 500 | 931 | 431 |
| <i>Other</i> | | | 295 | 295 |
| Total revenues | 151,500 | 151,500 | 50,950 | (100,550) |
| Expenditures: | | | | |
| Current: | | | | |
| <i>Public Safety</i> | | | | |
| <i>Supplies</i> | 25,000 | 24,000 | 15,965 | 8,035 |
| <i>Utilities</i> | 3,000 | 3,000 | | 3,000 |
| <i>Training/Dues</i> | 5,000 | 5,000 | 1,743 | 3,257 |
| <i>Other</i> | 44,000 | 45,000 | 32,458 | 12,542 |
| Total Public Safety | 77,000 | 77,000 | 50,166 | 26,834 |
| <i>Capital Outlay</i> | 15,000 | 15,000 | 11,524 | 3,476 |
| Total expenditures | 92,000 | 92,000 | 61,690 | 30,310 |
| Excess (deficiency) of revenues (under) expenditures | 59,500 | 59,500 | (10,740) | (70,240) |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | 59,500 | 59,500 | (10,740) | (70,240) |
| Fund balances/equity, October 1 | 113,252 | 113,252 | 113,252 | |
| Fund balances/equity, September 30 | \$ 172,752 | \$ 172,752 | \$ 102,512 | \$ (70,240) |

LUBBOCK COUNTY, TEXAS
INMATE SUPPLY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-41

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Investment Earnings | | | | |
| Other | \$ 3,000 | \$ 3,000 | \$ 25,206 | \$ 22,206 |
| Total revenues | 125,000 | 125,000 | 195,024 | 70,024 |
| | 128,000 | 128,000 | 220,230 | 92,230 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Supplies | 47,000 | 47,000 | 31,868 | 15,132 |
| Professional Contract Services | | 50,000 | 44,738 | 5,262 |
| Total Public Safety | 47,000 | 97,000 | 76,606 | 20,394 |
| Total expenditures | 47,000 | 97,000 | 76,606 | 20,394 |
| Excess (deficiency) of revenues (under) expenditures | 81,000 | 31,000 | 143,624 | 112,624 |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | 81,000 | 31,000 | 143,624 | 112,624 |
| Fund balances/equity, October 1 | 689,226 | 689,226 | 689,226 | |
| Fund balances/equity, September 30 | \$ 770,226 | \$ 720,226 | \$ 832,850 | \$ 112,624 |

LUBBOCK COUNTY, TEXAS

VINE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-42

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

LUBBOCK COUNTY, TEXAS
HOMELAND SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-43

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | | | | |
| Total revenues | \$ | \$ 135,997 | \$ 103,044 | \$ (32,953) |
| | | 135,997 | 103,044 | (32,953) |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Supplies | | 4,319 | 1,731 | 2,588 |
| Total Public Safety | | 4,319 | 1,731 | 2,588 |
| Capital Outlay | | 131,678 | 101,313 | 30,365 |
| Total expenditures | | 135,997 | 103,044 | 32,953 |
| 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

PRE-TRIAL RELEASE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-44

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|----------|----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Total revenues | \$ | \$ | \$ | \$ |
| Expenditures: | | | | |
| Current: | | | | |
| Correctional | | | | |
| Salaries & Benefits | 31,776 | 31,776 | 18,875 | 12,901 |
| Correctional | | | | |
| Adult Probation | 31,776 | 31,776 | 18,875 | 12,901 |
| Total Correctional | 31,776 | 31,776 | 18,875 | 12,901 |
| Total expenditures | 31,776 | 31,776 | 18,875 | 12,901 |
| Excess (deficiency) of revenues (under) expenditures | (31,776) | (31,776) | (18,875) | 12,901 |
| Transfers in | 31,776 | 31,776 | 18,875 | (12,901) |
| Total other financing sources (uses) | 31,776 | 31,776 | 18,875 | (12,901) |
| 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, 2007

EXHIBIT C-45

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|----------|----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 8,372 | \$ 8,405 | \$ 5,985 | \$ (2,420) |
| Other | 360 | 360 | | (360) |
| Total revenues | 8,732 | 8,766 | 5,985 | (2,781) |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Supplies | 9,122 | 9,159 | 6,110 | 3,049 |
| Total Public Safety | 9,122 | 9,159 | 6,110 | 3,049 |
| Total expenditures | 9,122 | 9,159 | 6,110 | 3,049 |
| Excess (deficiency) of revenues (under) expenditures | (390) | (393) | (125) | 268 |
| Transfers in | 390 | 393 | 125 | (268) |
| Total other financing sources (uses) | 390 | 393 | 125 | (268) |
| 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

SAFE NEIGHBORHOOD- SO

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-46

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-----------|--------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 19,780 | \$ 19,780 | \$ 216 | \$ (19,564) |
| Total revenues | 19,780 | 19,780 | 216 | (19,564) |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Salaries & Benefits | 19,780 | 19,780 | 216 | 19,564 |
| Total Public Safety | 19,780 | 19,780 | 216 | 19,564 |
| Total expenditures | 19,780 | 19,780 | 216 | 19,564 |
| 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 BUSINESS CRIMES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-47

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|--------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Fees of Office | \$ 380,000 | \$ 380,000 | \$ 341,544 | \$ (38,456) |
| Investment Earnings | 2,000 | 2,000 | 3,712 | 1,712 |
| Other | 76,000 | 76,000 | 54,681 | (21,319) |
| Total revenues | 458,000 | 458,000 | 399,937 | (58,063) |
| Expenditures: | | | | |
| Current: | | | | |
| Legal | | | | |
| Salaries & Benefits | 495,653 | 495,653 | 220,418 | 275,235 |
| Supplies | 15,000 | 14,000 | 16,016 | (2,016) |
| Maintenance | 10,000 | 10,000 | 3,215 | 6,785 |
| Training/Dues | 77,000 | 78,000 | 72,981 | 5,019 |
| Professional Contract Services | 22,000 | 22,000 | 6,297 | 15,703 |
| Total Legal | 619,653 | 619,653 | 318,927 | 300,726 |
| Total expenditures | 619,653 | 619,653 | 318,927 | 300,726 |
| Excess (deficiency) of revenues (under) expenditures | (161,653) | (161,653) | 81,010 | 242,663 |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (161,653) | (161,653) | 81,010 | 242,663 |
| Fund balances/equity, October 1 | 7,233 | 7,233 | 7,233 | |
| Fund balances/equity, September 30 | \$ (154,420) | \$ (154,420) | \$ 88,243 | \$ 242,663 |

LUBBOCK COUNTY, TEXAS
CDA CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-48

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-----------|-----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Fines and Forfeitures | \$ 50,000 | \$ 50,000 | \$ | \$ (50,000) |
| Investment Earnings | 2,200 | 2,200 | 3,218 | 1,018 |
| Other | 20,000 | 20,000 | 43,568 | 23,568 |
| Total revenues | 72,200 | 72,200 | 46,786 | (25,414) |
| Expenditures: | | | | |
| Current: | | | | |
| Legal | | | | |
| Supplies | 18,000 | | | |
| Training/Dues | 10,000 | | | |
| Other | 40,000 | 78,000 | 78,019 | (19) |
| Total Legal | 68,000 | 78,000 | 78,019 | (19) |
| Capital Outlay | 10,000 | | | |
| Total expenditures | 78,000 | 78,000 | 78,019 | (19) |
| Excess (deficiency) of revenues (under) expenditures | (5,800) | (5,800) | (31,233) | (25,433) |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (5,800) | (5,800) | (31,233) | (25,433) |
| Fund balances/equity, October 1 | 91,701 | 91,701 | 91,701 | |
| Fund balances/equity, September 30 | \$ 85,901 | \$ 85,901 | \$ 60,468 | \$ (25,433) |

LUBBOCK COUNTY, TEXAS

SPATF GRANT- CDA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-49

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 342,441 | \$ 450,393 | \$ 437,296 | \$ (13,097) |
| Other | | | 6,656 | 6,656 |
| Total revenues | 342,441 | 450,393 | 443,952 | (6,441) |
| Expenditures: | | | | |
| Current: | | | | |
| Legal | | | | |
| Salaries & Benefits | 330,237 | 297,737 | 297,525 | 212 |
| Supplies | 68,524 | 105,424 | 99,924 | 5,500 |
| Training/Dues | 8,500 | 7,700 | 9,037 | (1,337) |
| Professional Contract Services | | | 6,383 | (6,383) |
| Total Legal | 407,261 | 410,861 | 412,869 | (2,008) |
| Capital Outlay | 1,400 | 105,752 | 96,297 | 9,455 |
| Total expenditures | 408,661 | 516,613 | 509,166 | 7,447 |
| Excess (deficiency) of revenues (under) expenditures | (66,220) | (66,220) | (65,214) | 1,006 |
| Transfers in | 66,220 | 66,220 | 65,214 | (1,006) |
| Total other financing sources (uses) | 66,220 | 66,220 | 65,214 | (1,006) |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | | | |
| Fund balances/equity, October 1 | | | | |
| Fund balances/equity, September 30 | \$ | \$ | \$ | \$ |

LUBBOCK COUNTY, TEXAS

JAG-JUSTICE ASSISTANCE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-50

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------|------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 171,105 | \$ 171,105 | \$ 149,355 | \$ (21,750) |
| Investment Earnings | 4,695 | 12,554 | 11,046 | (1,508) |
| Other | | | 21,750 | 21,750 |
| Total revenues | 175,800 | 183,659 | 182,151 | (1,508) |
| Expenditures: | | | | |
| Current: | | | | |
| Legal | | | | |
| Other | 11,506 | 140,026 | 138,518 | 1,508 |
| Total Legal | 11,506 | 140,026 | 138,518 | 1,508 |
| Capital Outlay | 164,293 | 43,633 | 43,633 | |
| Total expenditures | 175,800 | 183,659 | 182,151 | 1,508 |
| 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

ICAC- INTERNET CRIMES

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-51

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-----------|----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | | | | |
| Total revenues | \$ | \$ 19,891 | \$ 2,086 | \$ (17,805) |
| | | 19,891 | 2,086 | (17,805) |
| Expenditures: | | | | |
| Current: | | | | |
| Legal | | | | |
| Salaries & Benefits | | | | |
| Supplies | | 15,891 | 583 | 15,308 |
| Total Legal | | 4,000 | 1,503 | 2,497 |
| Total expenditures | | 19,891 | 2,086 | 17,805 |
| | | 19,891 | 2,086 | 17,805 |
| 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

SAFE NEIGHBORHOOD- CDA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-52

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-----------|-----------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | | | | |
| Total revenues | \$ 35,381 | \$ 35,381 | \$ 19,168 | \$ (16,213) |
| | 35,381 | 35,381 | 19,168 | (16,213) |
| Expenditures: | | | | |
| Current: | | | | |
| Legal | | | | |
| Salaries & Benefits | 35,381 | 35,381 | 19,168 | 16,213 |
| Total Legal | 35,381 | 35,381 | 19,168 | 16,213 |
| Total expenditures | 35,381 | 35,381 | 19,168 | 16,213 |
| 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, 2007

EXHIBIT C-53

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|-----------------|-----------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Intergovernmental | \$ 75,395 | \$ 75,395 | \$ 66,065 | \$ (9,330) |
| Total revenues | <u>75,395</u> | <u>75,395</u> | <u>66,065</u> | <u>(9,330)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Legal | | | | |
| Salaries & Benefits | 96,777 | 96,777 | 89,911 | 6,866 |
| Training/Dues | 3,750 | 3,750 | | 3,750 |
| Total Legal | <u>100,527</u> | <u>100,527</u> | <u>89,911</u> | <u>10,616</u> |
| Total expenditures | <u>100,527</u> | <u>100,527</u> | <u>89,911</u> | <u>10,616</u> |
| Excess (deficiency) of revenues (under) expenditures | <u>(25,132)</u> | <u>(25,132)</u> | <u>(23,846)</u> | <u>1,286</u> |
| Transfers in | 25,132 | 25,132 | 23,846 | (1,286) |
| Total other financing sources (uses) | <u>25,132</u> | <u>25,132</u> | <u>23,846</u> | <u>(1,286)</u> |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | | | |
| Fund balances/equity, October 1 | | | | |
| Fund balances/equity, September 30 | \$ | \$ | \$ | \$ |

LUBBOCK COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR DEBT SERVICE FUNDS

SEPTEMBER 30, 2007

EXHIBIT C-54

| | 201
Interest &
Sinking
Fund 2006 | 202
Interest &
Sinking
Fund 2003 | Total
Nonmajor
Debt
Service
Funds (See
Exhibit C-1) |
|--|---|---|--|
| ASSETS | | | |
| Assets: | | | |
| Pooled Cash & Cash Equivalents | \$ 20,060 | \$ | \$ 20,060 |
| Investments | 63,520 | 589,025 | 652,545 |
| Receivables (net of allowances for uncollectibles): | | | |
| Taxes | 9,225 | 57,827 | 67,052 |
| Other | 1,121 | 14,266 | 15,387 |
| Total Assets | <u>\$ 93,926</u> | <u>\$ 661,118</u> | <u>\$ 755,044</u> |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Deferred Revenue: | | | |
| Other | \$ 5,985 | \$ 37,512 | \$ 43,497 |
| Total Liabilities | <u>5,985</u> | <u>37,512</u> | <u>43,497</u> |
| Fund Balances | | | |
| Reserved For: | | | |
| Debt Service | 87,941 | 623,606 | 711,547 |
| Total Fund Balances | <u>87,941</u> | <u>623,606</u> | <u>711,547</u> |
| Total Liabilities & fund balances | <u>\$ 93,926</u> | <u>\$ 661,118</u> | <u>\$ 755,044</u> |

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

| | 201
Interest &
Sinking
Fund 2006 | 202
Interest &
Sinking
Fund 2003 | 203
Interest &
Sinking
Fund 2007 | Total
Nonmajor
Debt
Service
Funds (See
Exhibit C-2) |
|--|---|---|---|--|
| Revenue: | | | | |
| Taxes | \$ 966,908 | \$ 5,151,501 | \$ 902,535 | \$ 7,020,944 |
| Investment Earnings | 13,372 | 95,980 | 5,838 | 115,190 |
| Other | 1,375 | | | 1,375 |
| Total revenues | <u>981,655</u> | <u>5,247,481</u> | <u>908,373</u> | <u>7,137,509</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Debt Service: | | | | |
| Principal Retirement | 310,000 | 3,005,000 | | 3,315,000 |
| Interest and Fiscal Charges | 655,855 | 2,521,918 | 913,133 | 4,090,906 |
| Total expenditures | <u>965,855</u> | <u>5,526,918</u> | <u>913,133</u> | <u>7,405,906</u> |
| Excess (deficiency) of revenues (under) expenditures | 15,800 | (279,437) | (4,760) | (268,397) |
| Other financing sources (uses): | | | | |
| Issuance of Refunding Bonds | | | 52,915,000 | 52,915,000 |
| Premium on Refunding Bonds | | | 353,777 | 353,777 |
| Payment to Refunded Debt Escrow Agent | | | (53,264,017) | (53,264,017) |
| Total other financing sources (uses) | | | <u>4,760</u> | <u>4,760</u> |
| Net change in fund balances | 15,800 | (279,437) | | (263,637) |
| Fund balances/equity, October 1 | 72,141 | 903,043 | | 975,184 |
| Fund balances/equity, September 30 | <u>\$ 87,941</u> | <u>\$ 623,606</u> | <u>\$</u> | <u>\$ 711,547</u> |

LUBBOCK COUNTY, TEXAS
INTEREST/SINKING FUND 2006
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-56

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|------------------|------------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Taxes | \$ 965,855 | \$ 965,855 | \$ 966,908 | \$ 1,053 |
| Investment Earnings | | | 13,372 | 13,372 |
| Other | | | 1,375 | 1,375 |
| Total revenues | <u>965,855</u> | <u>965,855</u> | <u>981,655</u> | <u>15,800</u> |
| Expenditures: | | | | |
| Debt Service | | | | |
| Principal Retirement | 310,000 | 310,000 | 310,000 | |
| Interest and Fiscal Charges | 655,855 | 655,855 | 655,855 | |
| Total Debt Service | <u>965,855</u> | <u>965,855</u> | <u>965,855</u> | |
| Total expenditures | <u>965,855</u> | <u>965,855</u> | <u>965,855</u> | |
| Excess (deficiency) of revenues (under) expenditures | | | <u>15,800</u> | <u>15,800</u> |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | | <u>15,800</u> | <u>15,800</u> |
| Fund balances/equity, October 1 | 72,141 | 72,141 | 72,141 | |
| Fund balances/equity, September 30 | <u>\$ 72,141</u> | <u>\$ 72,141</u> | <u>\$ 87,941</u> | <u>\$ 15,800</u> |

LUBBOCK COUNTY, TEXAS

INTEREST & SINKING 2003

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-57

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|-------------------|---------------------|-------------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| Taxes | \$ 6,140,573 | \$ 6,140,573 | \$ 5,151,501 | \$ (989,072) |
| Investment Earnings | 60,000 | 60,000 | 95,980 | 35,980 |
| Total revenues | <u>6,200,573</u> | <u>6,200,573</u> | <u>5,247,481</u> | <u>(953,092)</u> |
| Expenditures: | | | | |
| Debt Service | | | | |
| Principal Retirement | 3,005,000 | 3,005,000 | 3,005,000 | |
| Interest and Fiscal Charges | 3,435,050 | 2,526,677 | 2,521,918 | 4,759 |
| Total Debt Service | <u>6,440,050</u> | <u>5,531,677</u> | <u>5,526,918</u> | <u>4,759</u> |
| Total expenditures | <u>6,440,050</u> | <u>5,531,677</u> | <u>5,526,918</u> | <u>4,759</u> |
| Excess (deficiency) of revenues (under) expenditures | <u>(239,477)</u> | <u>668,896</u> | <u>(279,437)</u> | <u>(948,333)</u> |
| Other financing sources (uses): | | | | |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | <u>(239,477)</u> | <u>668,896</u> | <u>(279,437)</u> | <u>(948,333)</u> |
| Fund balances/equity, October 1 | 903,043 | 903,043 | 903,043 | |
| Fund balances/equity, September 30 | <u>\$ 663,566</u> | <u>\$ 1,571,939</u> | <u>\$ 623,606</u> | <u>\$ (948,333)</u> |

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

EXHIBIT C-58

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|--------------|--------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| <i>Taxes</i> | \$ | \$ | \$ 902,535 | \$ 902,535 |
| <i>Investment Earnings</i> | | | 5,838 | 5,838 |
| Total revenues | | | 908,373 | 908,373 |
| Expenditures: | | | | |
| <i>Debt Service</i> | | | | |
| <i>Interest and Fiscal Charges</i> | | 908,373 | 913,133 | (4,760) |
| Total Debt Service | | 908,373 | 913,133 | (4,760) |
| Total expenditures | | 908,373 | 913,133 | (4,760) |
| Excess (deficiency) of revenues (under) expenditures | | (908,373) | (4,760) | 903,613 |
| Other financing sources (uses): | | | | |
| <i>Issuance of Refunding Bonds</i> | | | 52,915,000 | (52,915,000) |
| <i>Premium on Refunding Bonds</i> | | | 353,777 | (353,777) |
| <i>Payment to Refunded Debt Escrow Agent</i> | | | (53,264,017) | 53,264,017 |
| Total other financing sources (uses) | | | 4,760 | 4,760 |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | | (908,373) | | 908,373 |
| Fund balances/equity, October 1 | | | | |
| Fund balances/equity, September 30 | \$ | \$ (908,373) | \$ | \$ 908,373 |

LUBBOCK COUNTY, TEXAS
NEW JAIL CONSTRUCTION 2003 ISSUE
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-59

| | Budgeted Amounts | | Actual | Variance with
Final Budget
Positive
(Negative) |
|--|------------------|---------------|---------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| <i>Investment Earnings</i> | \$ 50,000 | \$ 50,000 | \$ 1,745,250 | \$ 1,695,250 |
| Total revenues | 50,000 | 50,000 | 1,745,250 | 1,695,250 |
| Expenditures: | | | | |
| <i>Capital Outlay</i> | 39,493,476 | 39,493,476 | 27,268,435 | 12,225,041 |
| Total expenditures | 39,493,476 | 39,493,476 | 27,268,435 | 12,225,041 |
| Excess (deficiency) of revenues (under) expenditures | (39,443,476) | (39,443,476) | (25,523,185) | 13,920,291 |
| Other financing sources (uses): | | | | |
| <i>Transfers out</i> | | | (12,812,565) | (12,812,565) |
| Total other financing sources (uses) | | | (12,812,565) | (12,812,565) |
| Excess of revenues and other financing sources over
(under) expenditures and other financing uses | (39,443,476) | (39,443,476) | (38,335,750) | 1,107,726 |
| Fund balances/equity, October 1 | 56,147,341 | 56,147,341 | 56,147,341 | |
| Fund balances/equity, September 30 | \$ 16,703,865 | \$ 16,703,865 | \$ 17,811,591 | \$ 1,107,726 |

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2007

| | 401
Employee
Health | 403
Workers
Compensation
Fund | Total
Internal
Service
Funds (See
Exhibit A-7) |
|--|---------------------------|--|--|
| ASSETS: | | | |
| <i>Pooled Cash & Cash Equivalents</i> | \$ 1,387,532 | \$ 954,655 | \$ 2,342,187 |
| <i>Investments</i> | 4,393,855 | 3,023,074 | 7,416,929 |
| Receivables (net of allowances for uncollectibles): | | | |
| <i>Other</i> | 31,508 | 20,903 | 52,411 |
| <i>Other Current Assets</i> | | 25,722 | 25,722 |
| Total Assets | \$ 5,812,895 | \$ 4,024,354 | \$ 9,837,249 |
| LIABILITIES: | | | |
| <i>Accounts Payable</i> | \$ 632,436 | \$ 1,848,029 | \$ 2,480,465 |
| <i>Other Liabilities</i> | 456 | | 456 |
| Total Liabilities | 632,892 | 1,848,029 | 2,480,921 |
| NET ASSETS: | | | |
| Unrestricted | 5,180,003 | 2,176,325 | 7,356,328 |
| Total Net Assets | \$ 5,180,003 | \$ 2,176,325 | \$ 7,356,328 |

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS****INTERNAL SERVICE FUNDS****FOR THE YEAR ENDED SEPTEMBER 30, 2007**

| | 401
Employee
Health | 403
Workers
Compensation
Fund | Total
Internal
Service
Funds (See
Exhibit A-8) |
|--|---------------------------|--|--|
| OPERATING REVENUES: | | | |
| <i>Interfund Services</i> | \$ 6,159,127 | \$ 1,478,025 | \$ 7,637,152 |
| Total Operating Revenues | <u>6,159,127</u> | <u>1,478,025</u> | <u>7,637,152</u> |
| OPERATING EXPENSES: | | | |
| <i>Administration</i> | 919,247 | | 919,247 |
| <i>Insurance/Bonds</i> | | 108,949 | 108,949 |
| <i>Life Insurance Premiums</i> | 28,362 | | 28,362 |
| <i>Paid Claims</i> | 4,485,274 | 1,221,647 | 5,706,921 |
| Total Operating Expenses | <u>5,432,883</u> | <u>1,330,596</u> | <u>6,763,479</u> |
| Operating Income (Loss) | <u>726,244</u> | <u>147,429</u> | <u>873,673</u> |
| NON-OPERATING REVENUES (EXPENSES): | | | |
| <i>Investment Earnings</i> | 274,669 | 170,308 | 444,977 |
| Total Non-operating Revenues (Expenses) | <u>274,669</u> | <u>170,308</u> | <u>444,977</u> |
| Net Income (Loss) before Operating Transfers | <u>1,000,913</u> | <u>317,737</u> | <u>1,318,650</u> |
| OPERATING TRANSFERS | | | |
| Net Income (Loss) after Operating Transfers | 1,000,913 | 317,737 | 1,318,650 |
| Net Assets, October 1 | 4,179,090 | 1,858,588 | 6,037,678 |
| Net Assets, September 30 | <u>\$ 5,180,003</u> | <u>\$ 2,176,325</u> | <u>\$ 7,356,328</u> |

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-62

| | Employee
Health | Workers
Compensation
Fund | Total
Internal
Service
Funds (See
Exhibit A-9) |
|---|---------------------|---------------------------------|--|
| Cash Flows from Operating Activities: | | | |
| <i>Interfund Services Provided and Used</i> | 6,163,618 | 1,469,694 | 7,633,312 |
| <i>Cash Payments to Suppliers for Goods and Services</i> | (5,448,171) | (504,174) | (5,952,345) |
| Net Cash Provided (Used) by Operating Activities | <u>715,447</u> | <u>965,520</u> | <u>1,680,967</u> |
| Cash Flows from Investing Activities: | | | |
| <i>Purchase of Investments</i> | (656,664) | (806,393) | (1,463,057) |
| <i>Interest and Dividends on Investments</i> | 274,669 | 170,308 | 444,977 |
| Net Cash Provided (Used) for Investing Activities | <u>(381,995)</u> | <u>(636,085)</u> | <u>(1,018,080)</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 333,452 | 329,435 | 662,887 |
| Cash and Cash Equivalents at Beginning of Year | 1,054,080 | 625,220 | 1,679,300 |
| Cash and Cash Equivalents at End of Year | <u>\$ 1,387,532</u> | <u>\$ 954,655</u> | <u>\$ 2,342,187</u> |
| Reconciliation of Operating Income to Net Cash
 Provided by Operating Activities: | | | |
| Operating Income (Loss) | \$ 726,244 | \$ 147,429 | \$ 873,673 |
| Change in Assets and Liabilities: | | | |
| <i>Decrease (Increase) in Receivables</i> | 4,491 | (8,331) | (3,840) |
| <i>Decrease (Increase) in Other Assets</i> | | 6,899 | 6,899 |
| <i>Increase (Decrease) in Accounts Payable</i> | (15,744) | 819,523 | 803,779 |
| <i>Increase (Decrease) in Other Liabilities</i> | 456 | | 456 |
| Total Adjustments | <u>(10,797)</u> | <u>818,091</u> | <u>807,294</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 715,447</u> | <u>\$ 965,520</u> | <u>\$ 1,680,967</u> |

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2007

| | 500
Bail
Security
Fund | 501
Tax
Assessor
Collector | 502
County
Clerk | 503
District
Clerk |
|--|---------------------------------|-------------------------------------|------------------------|--------------------------|
| ASSETS AND OTHER DEBITS | | | | |
| Assets: | | | | |
| Pooled Cash & Cash Equivalents | \$ 306,868 | \$ 4,328 | \$ 885,989 | \$ 6,601,963 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Other | | | | |
| Prepaid Items | | | | |
| Total Assets and Other Debits | \$ 306,868 | \$ 4,328 | \$ 885,989 | \$ 6,601,963 |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ |
| Due to Other Governments | | 42 | 33,950 | 8,148 |
| Accrued Personal Leave | | | | |
| Due to Trust Beneficiaries | | | 827,990 | 5,808,390 |
| Other Liabilities | 306,868 | 4,286 | 24,049 | 785,425 |
| Total Liabilities | 306,868 | 4,328 | 885,989 | 6,601,963 |
| Total Liabilities, Equity & Other Credits | \$ 306,868 | \$ 4,328 | \$ 885,989 | \$ 6,601,963 |

| 504
Justice of
the Peace
Precinct 1 | 511
Federal
District
Attorney | 512
Court
Evidence
Sheriff | 513
Juvenile
Probation | 601
Specialized
Drug
Court |
|--|--|-------------------------------------|------------------------------|-------------------------------------|
| \$ 100 | \$ 489,041 | \$ 238,239 | \$ 10,607 | \$ 70,971 |
| | | | | 1,570 |
| <u>\$ 100</u> | <u>\$ 489,041</u> | <u>\$ 238,239</u> | <u>\$ 10,607</u> | <u>\$ 72,541</u> |
| \$ | \$ | \$ | \$ | \$ |
| | 276,530 | | | 69,515 |
| | 181,423 | 234,372 | | 2,345 |
| 100 | 31,088 | 3,867 | 10,607 | 681 |
| <u>100</u> | <u>489,041</u> | <u>238,239</u> | <u>10,607</u> | <u>72,541</u> |
| <u>\$ 100</u> | <u>\$ 489,041</u> | <u>\$ 238,239</u> | <u>\$ 10,607</u> | <u>\$ 72,541</u> |

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2007

| | 602 | 603 | 604 | 606 |
|--|--------------------|-----------------|----------------------|-----------------------|
| | MH/ MR
Caseload | ISP
Caseload | Pretrial
Services | Community
Services |
| ASSETS AND OTHER DEBITS | | | | |
| Assets: | | | | |
| Pooled Cash & Cash Equivalents | \$ 22,351 | \$ 12,563 | \$ 99,661 | \$ 1,381,242 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Other | | | | 185,332 |
| Prepaid items | | | | 22,917 |
| Total Assets and Other Debits | \$ 22,351 | \$ 12,563 | \$ 99,661 | \$ 1,589,491 |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 6,961 | \$ 3,134 | \$ 22,893 | \$ 181,493 |
| Due to Other Governments | | | | |
| Accrued Personal Leave | 1,593 | 2,308 | 19,570 | 118,057 |
| Due to Trust Beneficiaries | | | | 563,100 |
| Other Liabilities | 13,797 | 7,121 | 57,198 | 726,841 |
| Total Liabilities | 22,351 | 12,563 | 99,661 | 1,589,491 |
| Total Liabilities, Equity & Other Credits | \$ 22,351 | \$ 12,563 | \$ 99,661 | \$ 1,589,491 |

| 607
ISP | 608
Day
Reporting | 614
Caseload
Reduction
019-DP | 617
CRTC
Aftercare
020-DP | 650
Community
Corrections
Facility |
|------------------|-------------------------|--|------------------------------------|---|
| \$ 48,973 | \$ 51,956 | \$ 171,790 | \$ 32,269 | \$ 1,217,550 |
| | | | | 14,466 |
| <u>\$ 48,973</u> | <u>\$ 51,956</u> | <u>\$ 171,790</u> | <u>\$ 32,269</u> | <u>\$ 1,232,016</u> |
| \$ 31,910 | \$ 23,754 | \$ 108,803 | \$ 15,457 | \$ 684,173 |
| 885 | 2,704 | 9,043 | 905 | 66,434 |
| 16,178 | 25,498 | 53,945 | 15,906 | 481,409 |
| <u>48,973</u> | <u>51,956</u> | <u>171,790</u> | <u>32,269</u> | <u>1,232,016</u> |
| <u>\$ 48,973</u> | <u>\$ 51,956</u> | <u>\$ 171,790</u> | <u>\$ 32,269</u> | <u>\$ 1,232,016</u> |

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2007**

| | 652 | 654 | 656 | Total
Agency
Funds (See
Exhibit A-10) |
|--|-------------------|------------------|-------------------|--|
| | TAIP | RSAT | DP/
RSAT | |
| ASSETS AND OTHER DEBITS | | | | |
| Assets: | | | | |
| <i>Pooled Cash & Cash Equivalents</i> | \$ 298,864 | \$ | \$ 644,764 | \$ 12,590,089 |
| Receivables (net of allowances for uncollectibles): | | | | |
| <i>Other</i> | 1,345 | 17,379 | 192,203 | 412,295 |
| <i>Prepaid items</i> | | | | 22,917 |
| Total Assets and Other Debits | \$ 300,209 | \$ 17,379 | \$ 836,967 | \$ 13,025,301 |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | | |
| Liabilities: | | | | |
| <i>Accounts Payable</i> | \$ 229,076 | \$ 7,018 | \$ 660,668 | \$ 2,044,855 |
| <i>Due to Other Governments</i> | | | | 318,670 |
| <i>Accrued Personal Leave</i> | 3,948 | 1,726 | 7,741 | 237,259 |
| <i>Due to Trust Beneficiaries</i> | | | | 7,615,275 |
| <i>Other Liabilities</i> | 67,185 | 8,635 | 168,558 | 2,809,242 |
| Total Liabilities | 300,209 | 17,379 | 836,967 | 13,025,301 |
| Total Liabilities, Equity & Other Credits | \$ 300,209 | \$ 17,379 | \$ 836,967 | \$ 13,025,301 |

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2007
EXHIBIT C-64

| | Balance
October 1,
2006 | Additions | Deductions | Balance
September 30,
2007 |
|--------------------------------|-------------------------------|----------------------|----------------------|----------------------------------|
| BAIL SECURITY FUND | | | | |
| ASSETS | | | | |
| Pooled Cash & Cash Equivalents | \$ 380,897 | \$ 298,754 | \$ 372,783 | \$ 306,868 |
| Total Assets | <u>\$ 380,897</u> | <u>\$ 298,754</u> | <u>\$ 372,783</u> | <u>\$ 306,868</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ |
| Other Liabilities | 380,897 | 298,754 | 372,783 | 306,868 |
| Total Liabilities | <u>\$ 380,897</u> | <u>\$ 298,754</u> | <u>\$ 372,783</u> | <u>\$ 306,868</u> |
| TAX ASSESSOR/COLLECTOR | | | | |
| ASSETS | | | | |
| Pooled Cash & Cash Equivalents | \$ 11,768 | \$ 59,984,510 | \$ 59,991,950 | \$ 4,328 |
| Total Assets | <u>\$ 11,768</u> | <u>\$ 59,984,510</u> | <u>\$ 59,991,950</u> | <u>\$ 4,328</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ |
| Due to Other Governments | 5,359 | 59,810,762 | 59,816,079 | 42 |
| Due to Other Funds | 6,350 | 18,257 | 24,607 | |
| Other Liabilities | 59 | 155,491 | 151,264 | 4,286 |
| Total Liabilities | <u>\$ 11,768</u> | <u>\$ 59,984,510</u> | <u>\$ 59,991,950</u> | <u>\$ 4,328</u> |
| COUNTY CLERK | | | | |
| ASSETS | | | | |
| Pooled Cash & Cash Equivalents | \$ 851,827 | \$ 3,544,643 | \$ 3,510,481 | \$ 885,989 |
| Total Assets | <u>\$ 851,827</u> | <u>\$ 3,544,643</u> | <u>\$ 3,510,481</u> | <u>\$ 885,989</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ |
| Due to Other Governments | 32,864 | 132,284 | 131,198 | 33,950 |
| Due to Other Funds | 983 | | 983 | |
| Due to Trust Beneficiaries | 785,015 | 407,670 | 364,695 | 827,990 |
| Other Liabilities | 32,965 | 3,004,689 | 3,013,605 | 24,049 |
| Total Liabilities | <u>\$ 851,827</u> | <u>\$ 3,544,643</u> | <u>\$ 3,510,481</u> | <u>\$ 885,989</u> |
| DISTRICT CLERK | | | | |
| ASSETS | | | | |
| Pooled Cash & Cash Equivalents | \$ 6,954,447 | \$ 6,416,773 | \$ 6,769,257 | \$ 6,601,963 |
| Total Assets | <u>\$ 6,954,447</u> | <u>\$ 6,416,773</u> | <u>\$ 6,769,257</u> | <u>\$ 6,601,963</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ |
| Due to Other Governments | 25,730 | 94,504 | 112,086 | 8,148 |
| Due to Other Funds | 550 | | 550 | |
| Due to Trust Beneficiaries | 6,059,662 | 2,129,909 | 2,381,181 | 5,808,390 |
| Other Liabilities | 868,505 | 4,192,360 | 4,275,440 | 785,425 |
| Total Liabilities | <u>\$ 6,954,447</u> | <u>\$ 6,416,773</u> | <u>\$ 6,769,257</u> | <u>\$ 6,601,963</u> |

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT C-64

| | Balance
October 1,
2006 | Additions | Deductions | Balance
September 30,
2007 |
|-----------------------------------|-------------------------------|---------------------|---------------------|----------------------------------|
| JUSTICES OF PEACE NOS. 1-4 | | | | |
| ASSETS | | | | |
| Pooled Cash & Cash Equivalents | \$ 45,840 | \$ 161,331 | \$ 207,071 | \$ 100 |
| Total Assets | <u>\$ 45,840</u> | <u>\$ 161,331</u> | <u>\$ 207,071</u> | <u>\$ 100</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ |
| Due to Other Funds | 45,840 | 161,231 | 207,071 | |
| Other Liabilities | | 100 | | 100 |
| Total Liabilities | <u>\$ 45,840</u> | <u>\$ 161,331</u> | <u>\$ 207,071</u> | <u>\$ 100</u> |
| DISTRICT ATTORNEY | | | | |
| ASSETS | | | | |
| Pooled Cash & Cash Equivalents | \$ 203,650 | \$ 2,904,709 | \$ 2,619,318 | \$ 489,041 |
| Total Assets | <u>\$ 203,650</u> | <u>\$ 2,904,709</u> | <u>\$ 2,619,318</u> | <u>\$ 489,041</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ |
| Due to Other Governments | 413 | 276,117 | | 276,530 |
| Due to Trust Beneficiaries | 182,455 | 2,421,884 | 2,422,916 | 181,423 |
| Other Liabilities | 20,782 | 206,708 | 196,402 | 31,088 |
| Total Liabilities | <u>\$ 203,650</u> | <u>\$ 2,904,709</u> | <u>\$ 2,619,318</u> | <u>\$ 489,041</u> |
| SHERIFF | | | | |
| ASSETS | | | | |
| Pooled Cash & Cash Equivalents | \$ 291,283 | \$ 1,510,069 | \$ 1,563,113 | \$ 238,239 |
| Total Assets | <u>\$ 291,283</u> | <u>\$ 1,510,069</u> | <u>\$ 1,563,113</u> | <u>\$ 238,239</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ |
| Due to Other Funds | 13,000 | | 13,000 | |
| Due to Trust Beneficiaries | 215,075 | 1,313,239 | 1,293,942 | 234,372 |
| Other Liabilities | 63,208 | 196,830 | 256,171 | 3,867 |
| Total Liabilities | <u>\$ 291,283</u> | <u>\$ 1,510,069</u> | <u>\$ 1,563,113</u> | <u>\$ 238,239</u> |
| JUVENILE PROBATION | | | | |
| ASSETS | | | | |
| Pooled Cash & Cash Equivalents | \$ 6,807 | \$ 28,941 | \$ 25,141 | \$ 10,607 |
| Total Assets | <u>\$ 6,807</u> | <u>\$ 28,941</u> | <u>\$ 25,141</u> | <u>\$ 10,607</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ |
| Other Liabilities | 6,807 | 28,941 | 25,141 | 10,607 |
| Total Liabilities | <u>\$ 6,807</u> | <u>\$ 28,941</u> | <u>\$ 25,141</u> | <u>\$ 10,607</u> |

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2007
EXHIBIT C-64

| | Balance
October 1,
2006 | Additions | Deductions | Balance
September 30,
2007 |
|---|-------------------------------|----------------------|----------------------|----------------------------------|
| COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT | | | | |
| ASSETS | | | | |
| Pooled Cash & Cash Equivalents | \$ 3,326,212 | \$ 17,293,397 | \$ 16,566,655 | \$ 4,052,954 |
| Other Receivables | 188,987 | 1,978,359 | 1,755,051 | 412,295 |
| Prepaid Items | | 22,917 | | 22,917 |
| Total Assets | <u>\$ 3,515,199</u> | <u>\$ 19,294,673</u> | <u>\$ 18,321,706</u> | <u>\$ 4,488,166</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ 376,936 | \$ 9,175,252 | \$ 7,507,333 | \$ 2,044,855 |
| Accrued Vacation Payable | 244,256 | 18,032 | 25,029 | 237,259 |
| Due to Trust Beneficiaries | 597,291 | 2,966,350 | 3,000,541 | 563,100 |
| Other Liabilities | 2,296,716 | 5,770,695 | 6,424,459 | 1,642,952 |
| Payroll Liabilities | | 1,364,344 | 1,364,344 | |
| Total Liabilities | <u>\$ 3,515,199</u> | <u>\$ 19,294,673</u> | <u>\$ 18,321,706</u> | <u>\$ 4,488,166</u> |
| TOTAL AGENCY FUNDS: | | | | |
| ASSETS | | | | |
| Pooled Cash & Cash Equivalents | \$ 12,072,731 | \$ 92,143,127 | \$ 91,625,769 | \$ 12,590,089 |
| Other Receivables | 188,987 | 1,978,359 | 1,755,051 | 412,295 |
| Prepaid Items | | 22,917 | | 22,917 |
| Total Assets | <u>\$ 12,261,718</u> | <u>\$ 94,144,403</u> | <u>\$ 93,380,820</u> | <u>\$ 13,025,301</u> |
| LIABILITIES | | | | |
| Accounts Payable | \$ 376,936 | \$ 9,175,252 | \$ 7,507,333 | \$ 2,044,855 |
| Due to Other Governments | 64,366 | 60,313,667 | 60,059,363 | 318,670 |
| Due to Other Funds | 66,723 | 179,488 | 246,211 | |
| Accrued Vacation Payable | 244,256 | 18,032 | 25,029 | 237,259 |
| Due to Trust Beneficiaries | 7,839,498 | 9,239,052 | 9,463,275 | 7,615,275 |
| Other Liabilities | 3,669,939 | 13,854,568 | 14,715,265 | 2,809,242 |
| Payroll Liabilities | | 1,364,344 | 1,364,344 | |
| Total Liabilities | <u>\$ 12,261,718</u> | <u>\$ 94,144,403</u> | <u>\$ 93,380,820</u> | <u>\$ 13,025,301</u> |

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 | 142-147 |
| <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 | 148-155 |
| <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 | 156-159 |
| <i>These schedules present information to help the reader assess the affordability of Lubbock County's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i> | |
| Demographic and Economic Information | 160-162 |
| <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 | 163-166 |
| <i>These schedules contain information about Lubbock County's operations and resources to help the reader understand how Lubbock County 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 FIVE FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

TABLE D-1

| | Fiscal Year | | | | |
|--|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 |
| 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 |
| Restricted | | 519,240 | 648,250 | 975,184 | 14,083,645 |
| Unrestricted | 35,266,867 | 35,530,101 | 42,547,869 | 52,436,626 | 52,023,049 |
| Total Governmental Activities Net Assets | <u>\$ 74,142,006</u> | <u>\$ 79,394,501</u> | <u>\$ 87,085,090</u> | <u>\$ 120,516,854</u> | <u>\$ 128,818,789</u> |
| Primary Government | | | | | |
| Invested in Capital Assets, | | | | | |
| Net of Related Debt | \$ 38,875,139 | \$ 43,345,160 | \$ 43,888,971 | \$ 67,105,044 | \$ 61,712,095 |
| Restricted | | 519,240 | 648,250 | 975,184 | 14,083,645 |
| Unrestricted | 35,266,867 | 35,530,101 | 42,547,869 | 52,436,626 | 52,023,049 |
| Total Primary Government Net Assets | <u>\$ 74,142,006</u> | <u>\$ 79,394,501</u> | <u>\$ 87,085,090</u> | <u>\$ 120,516,854</u> | <u>\$ 127,818,789</u> |

Note: The County 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 FIVE FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

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

TABLE D-2
Page 2 of 2

Program Revenues

Governmental Activities:

Charges for Services:

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

General Revenues and Other Changes in Net Assets

Governmental Activities:

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

Change in Net Assets

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

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

TABLE D-3

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

| | Fiscal Year | | | | | | | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
| General Fund | | | | | | | | | | |
| Reserved | \$ 585,587 | \$ 222,904 | \$ | \$ | \$ | \$ | \$ 125,000 | \$ 250,000 | \$ 375,000 | \$ 500,000 |
| Unreserved | 8,856,369 | 8,418,609 | 11,376,574 | 14,286,398 | 15,237,721 | 15,155,992 | 16,064,023 | 16,048,993 | 18,145,155 | 21,983,362 |
| Total General Fund | <u>\$ 9,441,956</u> | <u>\$ 8,641,513</u> | <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> |
| All Other Governmental Funds | | | | | | | | | | |
| Reserved | \$ 698,179 | \$ 710,246 | \$ 621,412 | \$ 639,765 | \$ | \$ | \$ 519,240 | \$ 648,250 | \$ 975,184 | \$ 711,547 |
| Unreserved, Reported In: | | | | | | | | | | |
| Special Revenue Funds | 14,513,799 | 14,750,364 | 14,202,322 | 13,461,428 | 13,702,338 | 13,100,821 | 9,895,924 | 10,134,684 | 10,975,196 | 11,793,031 |
| Capital Projects Funds | 109,707 | | | | | 80,179,606 | 78,491,694 | 78,387,405 | 56,147,341 | 31,183,689 |
| Debt Service Funds | | | | | | | | | | |
| Total All Other Governmental Funds | <u>\$ 15,321,685</u> | <u>\$ 15,460,610</u> | <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> |

TABLE D-4
Page 1 of 2

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

| | Fiscal Year | | | | | | | | | |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
| Revenues | | | | | | | | | | |
| Taxes | \$ 23,195,926 | \$ 24,000,867 | \$ 26,249,127 | \$ 27,106,779 | \$ 28,289,254 | \$ 30,622,485 | \$ 37,793,036 | \$ 40,305,434 | \$ 43,529,027 | \$ 48,808,070 |
| Licenses and Permits | 95,826 | 126,261 | 108,747 | 82,915 | 106,018 | 97,802 | 98,029 | 87,711 | 102,657 | 104,287 |
| Intergovernmental | 2,346,295 | 4,005,549 | 3,423,918 | 3,617,705 | 4,489,662 | 4,445,917 | 4,322,483 | 4,662,003 | 6,060,667 | 4,665,978 |
| Fees of Office | 2,596,769 | 2,829,144 | 2,663,871 | 2,960,950 | 3,329,682 | 3,467,615 | 3,680,995 | 3,777,110 | 4,374,045 | 4,398,158 |
| Commissions | 2,605,575 | 2,681,249 | 2,880,002 | 3,045,010 | 3,099,111 | 3,087,723 | 3,065,626 | 2,970,272 | 3,077,586 | 3,577,502 |
| Charges for Services | 3,616,768 | 3,588,085 | 3,536,109 | 3,569,282 | 3,265,484 | 3,276,924 | 3,168,490 | 3,238,880 | 3,547,730 | 3,852,893 |
| Fines and Forfeitures | 1,462,377 | 1,744,121 | 1,981,000 | 2,220,209 | 2,257,282 | 2,044,164 | 2,029,645 | 2,312,879 | 2,215,442 | 2,042,731 |
| Investments Earnings | 1,826,222 | 1,840,805 | 1,960,234 | 2,046,493 | 1,924,482 | 520,770 | 2,296,723 | 2,918,315 | 3,154,771 | 4,655,027 |
| Other | 1,843,753 | 1,902,118 | 2,209,250 | 2,959,663 | 1,686,102 | 2,702,553 | 2,680,457 | 1,904,534 | 2,682,760 | 2,347,173 |
| Total Revenues | 39,589,511 | 42,718,199 | 45,012,258 | 47,609,006 | 48,447,077 | 50,265,953 | 59,135,484 | 62,177,138 | 68,744,685 | 74,451,819 |
| Expenditures | | | | | | | | | | |
| General Administration | 5,296,152 | 4,169,262 | 5,067,821 | 5,381,334 | 5,261,997 | 5,342,267 | 5,592,215 | 5,357,000 | 5,835,669 | 6,255,903 |
| Financial Administration | 1,627,538 | 1,696,064 | 1,851,452 | 1,960,182 | 2,145,545 | 2,215,388 | 2,200,779 | 2,172,429 | 2,225,517 | 2,389,757 |
| Judicial | 3,712,721 | 4,411,010 | 4,860,113 | 5,348,113 | 6,001,053 | 6,377,768 | 6,583,870 | 6,567,871 | 7,175,603 | 7,737,860 |
| Legal | 3,059,647 | 3,630,740 | 3,856,686 | 4,116,997 | 4,519,741 | 5,345,000 | 4,979,309 | 4,894,193 | 5,040,470 | 5,681,372 |
| Public Safety | 11,311,043 | 12,049,233 | 12,120,563 | 12,872,168 | 14,629,316 | 17,058,752 | 19,592,552 | 17,851,493 | 19,294,987 | 20,586,646 |
| Correctional | 3,756,584 | 4,025,583 | 4,129,675 | 5,341,692 | 5,393,737 | 5,647,053 | 5,648,449 | 6,019,448 | 6,005,292 | 6,406,715 |
| Permanent Improvements | 142,229 | 44,453 | 33,638 | 9,537 | | | 213,281 | 185,210 | 225,251 | 127,030 |
| Facilities | 2,139,804 | 2,211,063 | 2,270,235 | 2,596,133 | 2,237,888 | 2,929,682 | 2,924,826 | 2,934,559 | 3,037,870 | 3,186,167 |
| Health | 231,956 | 186,813 | 185,809 | 191,733 | 200,636 | 204,195 | 201,113 | 199,326 | 202,102 | 266,405 |
| Welfare | 326,746 | 329,964 | 342,869 | 331,683 | 327,819 | 372,291 | 374,075 | 365,963 | 376,925 | 393,085 |
| Conservation | 139,370 | 148,814 | 151,085 | 175,367 | 195,048 | 214,700 | 206,214 | 171,639 | 179,995 | 176,460 |
| Elections | 30,131 | 55,720 | 87,431 | 68,147 | 82,654 | 195,052 | 619,063 | 709,082 | 3,444,478 | 1,087,390 |
| Culture/Recreation | 788,176 | 539,091 | 254,272 | 273,573 | 254,144 | 276,878 | 274,085 | 288,001 | 375,689 | 337,590 |
| Transportation | 1,856,667 | 1,944,452 | 1,906,184 | 2,058,490 | 2,212,567 | 1,981,229 | 2,210,464 | 2,141,277 | 2,192,246 | 2,180,524 |
| Capital Outlay | 2,975,020 | 6,591,765 | 5,372,744 | 4,813,693 | 4,477,074 | 4,563,978 | 4,811,759 | 5,192,622 | 38,058,417 | 30,371,479 |
| Principal on Long-Term Debt | 405,000 | 430,000 | 460,000 | 500,812 | 607,374 | 191,562 | 710,982 | 3,092,539 | 3,188,877 | 3,600,704 |
| Interest & Fiscal Charges | 107,252 | 80,113 | 55,788 | 39,795 | 51,774 | 49,400 | 5,532,935 | 3,661,035 | 3,562,510 | 4,117,739 |
| Civil Judgment | 2,500,000 | 835,578 | | | | | | | | |
| Bond Issuance Costs | | | | | | 939,653 | | | | |
| Total Expenditures | 40,406,036 | 43,379,718 | 43,006,365 | 46,079,449 | 48,598,367 | 53,904,848 | 62,675,971 | 61,803,687 | 100,421,898 | 94,902,826 |
| Excess of Revenues | | | | | | | | | | |
| Over (Under) Expenditures | (816,525) | (661,519) | 2,005,893 | 1,529,557 | (151,290) | (3,638,895) | (3,540,487) | 373,451 | (31,677,213) | (20,451,007) |

TABLE D-4
Page 2 of 2

Other Financing Sources (Uses)

| | | | | | | | | | | |
|--|--------------|--------------|--------------|--------------|-------------|---------------|----------------|-------------|-----------------|-----------------|
| Proceeds from Bonds | | | | | | 79,935,000 | | | 12,765,000 | 52,915,000 |
| Proceeds from Loans | | | | 657,726 | 938,758 | | | | | |
| Transfers In | 1,878,766 | 4,239,953 | 2,374,529 | 678,897 | 2,627,398 | 2,951,169 | 4,423,048 | 2,313,848 | 2,728,676 | 16,620,847 |
| Premium or Discount
On Issuance of Bonds | | | | | | 3,269,653 | | | 60,756 | 353,777 |
| Payment to Refunded Bond Escrow | | | | | | | | | | (53,264,017) |
| Transfers Out | (1,878,766) | (4,239,953) | (2,211,107) | (678,897) | (2,862,398) | (3,020,566) | (4,223,103) | (2,313,848) | (2,728,676) | (16,620,847) |
| 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 | \$ (816,525) | \$ (661,519) | \$ 2,169,315 | \$ 2,187,283 | \$ 552,468 | \$ 79,496,361 | \$ (3,340,542) | \$ 373,451 | \$ (18,851,457) | \$ (20,446,247) |
| Debt Service As A Percentage
Of Noncapital Expenditures | 1.4% | 1.4% | 1.4% | 1.3% | 1.5% | 0.5% | 11.3% | 12.2% | 11.1% | 12.0% |

TABLE D-5

LUBBOCK COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

| Fiscal
Year | Property
Tax | Sales
Tax | Franchise
Tax | Boat and
Motor
Tax | Total |
|----------------|-----------------|---------------|------------------|--------------------------|---------------|
| 1998 | \$ 10,367,861 | \$ 10,933,064 | \$ | \$ 1,650 | \$ 21,302,575 |
| 1999 | 10,569,033 | 11,067,042 | | 5,413 | 21,641,488 |
| 2000 | 13,839,612 | 11,844,452 | | 949 | 25,685,013 |
| 2001 | 15,011,498 | 12,094,215 | | 1,066 | 27,106,779 |
| 2002 | 15,753,894 | 12,534,143 | | 1,217 | 28,289,254 |
| 2003 | 16,761,549 | 12,578,105 | | 2,674 | 29,342,328 |
| 2004 | 24,298,462 | 13,493,758 | | 816 | 37,793,036 |
| 2005 | 26,194,522 | 14,109,684 | | 1,228 | 40,305,434 |
| 2006 | 28,527,828 | 15,001,083 | | 116 | 43,529,027 |
| 2007 | 33,150,387 | 15,657,683 | | | 48,808,070 |

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 |
|----------------|------------------------------------|--|---------------------|------------------------------------|--------------------------------|
| 1998 | \$ 5,807,168,118 | \$ 1,453,532,829 | \$ 297,098,566 | \$ 6,963,602,381 | \$ 0.16800 |
| 1999 | 6,065,942,162 | 1,456,427,249 | 292,821,859 | 7,229,547,552 | 0.17770 |
| 2000 | 6,296,905,081 | 1,437,250,776 | 353,917,291 | 7,380,238,566 | 0.19170 |
| 2001 | 7,071,452,872 | 1,271,618,250 | 583,233,866 | 7,759,837,256 | 0.19170 |
| 2002 | 7,564,133,899 | 1,216,464,471 | 628,388,914 | 8,152,209,456 | 0.19170 |
| 2003 | 7,936,503,266 | 1,146,500,633 | 659,732,000 | 8,423,271,899 | 0.19110 |
| 2004 | 8,076,653,049 | 1,262,431,969 | 373,417,508 | 8,965,667,510 | 0.25954 |
| 2005 | 9,214,233,179 | 1,403,624,337 | 724,135,636 | 9,893,721,880 | 0.25587 |
| 2006 | 10,374,845,321 | 1,405,264,560 | 735,609,658 | 11,044,500,223 | 0.261623 |
| 2007 | 10,880,263,318 | 1,746,120,753 | 705,420,210 | 11,920,963,861 | 0.285763 |

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS

TABLE D-7

| County | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|---|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|
| | \$ 0.16800 | \$ 0.17770 | \$ 0.19170 | \$ 0.19170 | \$ 0.19170 | \$ 0.19110 | \$ 0.25954 | \$ 0.25587 | \$ 0.261623 | \$ 0.285763 |
| High Plains Water District | 0.00840 | 0.00840 | 0.00840 | 0.00840 | 0.00840 | 0.00840 | 0.00840 | 0.00840 | 0.00840 | 0.00840 |
| Lubbock County Hospital District | 0.10300 | 0.09914 | 0.09798 | 0.09798 | 0.10435 | 0.10435 | 0.10896 | 0.10742 | 0.11034 | 0.11420 |
| Total Levy: All Units per \$100 Val. | \$ 0.27940 | \$ 0.28524 | \$ 0.29808 | \$ 0.29808 | \$ 0.30445 | \$ 0.30385 | \$ 0.37690 | \$ 0.37169 | \$ 0.38036 | \$ 0.40836 |
| Operational Rate Shown in Cents per \$100 Valuation | 16.02400 | 17.06400 | 18.40900 | 18.47400 | 18.57000 | 19.11000 | 19.04600 | 19.24100 | 20.11830 | 22.53230 |
| Bonded Indebtedness Rate Shown in Cents per \$100 Valuation | 0.77600 | 0.70600 | 0.76100 | 0.69600 | 0.60000 | | 6.90800 | 6.34600 | 6.04400 | 6.04400 |
| Total County Rate Shown in Cents | 16.80000 | 17.77000 | 19.17000 | 19.17000 | 19.17000 | 19.11000 | 25.95400 | 25.58700 | 26.16230 | 28.57630 |

Source: Lubbock Central Appraisal District

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

TABLE D-8

| Taxpayer | 2007 | | | 1998 | | |
|------------------------------|-------------------------------|------|--|-----------------------|------|--|
| | 2006
Assessed
Valuation | Rank | Percentage
of Total
Taxable
Value | Assessed
Valuation | Rank | Percentage
of Total
Taxable
Value |
| Macerich Lubbock LTD Ptrship | \$ 120,319,460 | 1 | 1.01% | \$ 114,268,114 | 1 | 1.72% |
| Southwestern Public Service | \$ 88,762,455 | 2 | 0.74% | 86,649,365 | 3 | 1.31% |
| Southwestern Bell Telephone | 75,616,267 | 3 | 0.63% | 27,820,823 | 7 | 0.42% |
| Walmart Stores | 68,884,847 | 4 | 0.58% | 25,769,710 | 9 | 0.39% |
| United Supermarket | 56,876,244 | 5 | 0.48% | | | |
| Pyco Industries | 48,047,230 | 6 | 0.40% | | | |
| Atmos Energy | 39,013,230 | 7 | 0.33% | | | |
| Lubbock Property LLC | 33,316,729 | 8 | 0.28% | | | |
| Tyco Fire Products | 31,161,879 | 9 | 0.26% | | | |
| BNSF Railway Co | 28,572,520 | 10 | 0.24% | | | |
| South Plains Mall | | | | 102,571,811 | 2 | 1.55% |
| Texas Instruments | | | | 83,985,370 | 4 | 1.27% |
| Methodist Hospital | | | | 31,834,854 | 5 | 0.48% |
| Plains Co-op Oil Mill, Inc. | | | | 30,355,110 | 6 | 0.46% |
| Eagle Pitcher Industries | | | | 27,725,324 | 8 | 0.42% |
| Southern Cotton Oil Co. | | | | 22,337,359 | 10 | 0.34% |
| Total | \$ 470,251,401 | | 3.94% | \$ 553,317,840 | | 8.33% |

Source: Lubbock Central Appraisal District

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

TABLE D-9

| 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 |
| 1998 | \$ 11,671,049 | \$ 11,342,618 | 97.19% | \$ 285,183 | \$ 11,627,801 | 99.63% |
| 1999 | 12,805,759 | 12,409,951 | 96.91% | 349,785 | 12,759,736 | 99.64% |
| 2000 | 14,163,414 | 13,727,192 | 96.92% | 383,234 | 14,110,426 | 99.63% |
| 2001 | 14,875,608 | 14,522,065 | 97.62% | 295,926 | 14,817,991 | 99.61% |
| 2002 | 15,632,949 | 15,214,790 | 97.33% | 351,458 | 15,566,248 | 99.57% |
| 2003 | 16,774,158 | 16,257,293 | 96.92% | 429,771 | 16,687,064 | 99.48% |
| 2004 | 24,250,925 | 23,639,150 | 97.48% | 438,451 | 24,077,601 | 99.29% |
| 2005 | 26,128,954 | 25,328,631 | 96.94% | 556,501 | 25,885,132 | 99.07% |
| 2006 | 28,894,952 | 28,130,220 | 97.35% | 231,517 | 28,361,737 | 98.15% |
| 2007 | 33,721,116 | 32,881,632 | 97.51% | | 32,881,632 | 97.51% |

LUBBOCK COUNTY, TEXAS

TAXABLE SALES BY CATEGORY

LAST TEN CALENDAR YEARS

TABLE D-10

| | Calendar Year | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| | 1997 | 1998 | 1999 | 2000 | 2001 |
| Agriculture, Forestry, Fishing | \$ 13,734,353 | \$ 13,031,081 | \$ 13,190,708 | \$ 13,577,109 | \$ 14,342,366 |
| Mining | 1,172,938 | 1,318,292 | 1,017,206 | 1,301,233 | 2,867,553 |
| Construction | 52,075,565 | 48,669,201 | 52,234,120 | 48,343,538 | 54,489,673 |
| Manufacturing | 49,652,436 | 46,443,565 | 43,527,492 | 51,437,102 | 54,503,292 |
| Transportation, Communications, Utilities | 121,841,083 | 134,279,044 | 134,086,463 | 159,531,255 | 172,830,690 |
| Wholesale Trade | 180,176,041 | 181,369,744 | 179,999,402 | 184,317,703 | 205,394,515 |
| Retail Trade | 1,413,311,751 | 1,453,131,465 | 1,499,944,757 | 1,533,996,883 | 1,582,379,154 |
| Finance, Insurance, Real Estate | 6,516,200 | 5,588,718 | 4,929,788 | 5,794,546 | 6,888,740 |
| Services | 197,042,298 | 204,167,943 | 213,124,896 | 221,045,537 | 229,846,470 |
| Public Administration | | | | 3,748,598 | 1,317,797 |
| All Other Outlets | 6,969,125 | 5,770,817 | 4,714,234 | 3,267,297 | 3,912,330 |
| Total | \$ 2,042,491,790 | \$ 2,093,769,870 | \$ 2,146,769,066 | \$ 2,226,360,801 | \$ 2,328,772,580 |
| Direct Sales Tax Rate | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% |

| | Calendar Year | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| Agriculture, Forestry, Fishing | \$ 14,416,389 | \$ 15,882,610 | \$ 16,182,801 | \$ 17,594,558 | \$ 510,424 |
| Mining | 5,797,299 | 5,977,077 | 6,989,094 | 7,196,202 | 3,387,836 |
| Construction | 53,275,390 | 58,960,486 | 61,208,638 | 66,324,462 | 89,194,049 |
| Manufacturing | 49,600,661 | 55,256,219 | 62,527,233 | 67,381,536 | 81,100,118 |
| Transportation, Communications, Utilities | 171,499,898 | 187,621,356 | 295,870,013 | 210,865,524 | 45,694,849 |
| Wholesale Trade | 208,863,162 | 231,847,173 | 236,461,845 | 260,059,191 | 241,175,686 |
| Retail Trade | 1,640,366,152 | 1,654,880,452 | 1,700,876,153 | 1,770,589,598 | 1,583,426,253 |
| Finance, Insurance, Real Estate | 9,621,210 | 7,164,104 | 5,079,804 | 1,371,002 | 46,141,250 |
| Services | 240,045,580 | 249,566,137 | 239,959,741 | 233,043,085 | 733,632,363 |
| Public Administration | 944,696 | | | | 5,369,206 |
| All Other Outlets | 6,019,157 | 2,021,656 | 6,138,994 | 4,720,275 | 20,820,279 |
| Total | \$ 2,400,449,594 | \$ 2,469,177,270 | \$ 2,631,294,316 | \$ 2,639,145,433 | \$ 2,850,452,313 |
| 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
Rate</u> |
|------------------------|-----------------------------------|-------------------------------------|-----------------------|
| 1998 | 0.50% | 1.25% | 6.25% |
| 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% |

Sources: State Comptroller

LUBBOCK COUNTY, TEXAS
PRINCIPAL SALES TAX REMITTERS (1)
CURRENT YEAR AND NINE YEARS AGO

TABLE D-12

| <u>Tax Remitter</u> | <u>2007</u> | | | <u>1998</u> | | |
|---------------------------|----------------------|-------------|----------------------------|----------------------|-------------|----------------------------|
| | <u>Tax Liability</u> | <u>Rank</u> | <u>Percentage of Total</u> | <u>Tax Liability</u> | <u>Rank</u> | <u>Percentage of Total</u> |
| Massive Department Stores | \$ | | | \$ | | |
| Tasty Supermarkets | | | | | | |
| Neighborhood Market Inc. | | | | | | |
| The Chasm Ltd. | | | | | | |
| House Station | | | | | | |
| Everything for Cleaning | | | | | | |
| Bargain Hut | | | | | | |
| Burp & Burp | | | | | | |
| Quik-E-Marts | | | | | | |
| Shrubs & Stuff | | | | | | |
| Laurawood Farms | | | | | | |
| Fern Foundries | | | | | | |
| Total | \$ | | | \$ | | |

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

LUBBOCK COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

TABLE D-13

| Fiscal
Year | Governmental Activities | | Loans
Payable | Total
Primary
Government | Percentage
of Personal
Income | Per
Capita |
|----------------|--------------------------------|---------------------------------|------------------|--------------------------------|-------------------------------------|---------------|
| | General
Obligation
Bonds | Cerificates
of
Obligation | | | | |
| 1998 | \$ | \$ 1,895,000 | \$ | \$ 1,895,000 | 0.06% | \$ 10 |
| 1999 | | 1,465,000 | | 1,465,000 | 0.04% | 8 |
| 2000 | | 1,005,000 | | 1,005,000 | 0.03% | 6 |
| 2001 | | 520,000 | 830,137 | 1,350,137 | 0.03% | 4 |
| 2002 | | | 1,681,520 | 1,681,520 | 0.04% | 6 |
| 2003 | 79,935,000 | | 1,489,958 | 81,424,958 | 1.81% | 7 |
| 2004 | 79,440,000 | | 1,273,976 | 80,713,976 | 1.74% | 326 |
| 2005 | 76,610,000 | | 1,011,436 | 77,621,436 | 1.61% | 320 |
| 2006 | 73,695,000 | 12,765,000 | 737,559 | 87,197,559 | 1.81% | 303 |
| 2007 | 73,265,000 | 12,455,000 | 451,854 | 86,171,854 | 1.67% | 342 |
| | | | | | | 330 |

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

TABLE D-14

| 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 |
|-------------|----------------|--------------------|-------------------|------------------------|-----------------|--|
| 1998 | \$ 234,011 | \$ 6,963,602,381 | \$ 1,895,000 | \$ 69,656 | \$ 1,825,344 | 0.03% |
| 1999 | 234,479 | 7,229,547,552 | 1,465,000 | 80,628 | 1,384,372 | 0.02% |
| 2000 | 242,628 | 7,380,238,566 | 1,005,000 | 88,177 | 916,823 | 0.01% |
| 2001 | 245,054 | 7,759,837,256 | 520,000 | 121,215 | 398,785 | 0.01% |
| 2002 | 45,463 | 8,152,209,456 | | | | |
| 2003 | 249,800 | 8,423,271,899 | 79,935,000 | | 7,935,000 | 0.09% |
| 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% |

(1) Annual government census
(2) From Table 6

LUBBOCK COUNTY, TEXAS

DIRECT AND OVERLAPPING

GOVERNMENTAL ACTIVITIES DEBT

TABLE D-15

| Jurisdiction | Net General
Obligation
Bonded Debt
Outstanding | Percentage
Applicable
to
Government | Amount
Applicable
to Government |
|-----------------------------------|---|--|---------------------------------------|
| Direct: | | | |
| Lubbock County, Texas | \$ 85,720,000 | 100.00% | \$ 85,720,000 |
| Special Districts: | | | |
| Lubbock County Hospital District | 0 | 100.00% | 0 |
| Lubbock County WC and ID No. 1 | 0 | 100.00% | 0 |
| Cities: | | | |
| Idalou | 567,000 | 100.00% | 567,000 |
| Lake Ransom Canyon | 1,090,000 | 100.00% | 1,090,000 |
| Lubbock | 512,250,000 | 100.00% | 512,250,000 |
| Shallowater | 0 | 100.00% | 0 |
| Slaton | 5,625,000 | 100.00% | 5,625,000 |
| Wolfforth | 5,000 | 100.00% | 5,000 |
| New Deal | 251,831 | 100.00% | 251,831 |
| County-line Cities: | | | |
| Abernathy | 0 | 20.00% | 0 |
| School Districts: | | | |
| Idalou ISD | 275,000 | 100.00% | 275,000 |
| Lubbock ISD | 145,727,270 | 100.00% | 145,727,270 |
| Lubbock-Cooper ISD | 46,264,571 | 100.00% | 46,264,571 |
| New Deal ISD | 0 | 100.00% | 0 |
| Roosevelt ISD | 9,624,998 | 100.00% | 9,624,998 |
| Shallowater ISD | | 100.00% | |
| County-line School Districts: | | | |
| Abernathy ISD | 0 | 16.78% | 0 |
| Frenship ISD | 138,102,343 | 99.61% | 137,563,744 |
| Lorenzo ISD | 0 | 12.21% | 0 |
| Slaton ISD | 5,265,000 | 98.99% | 5,211,824 |
| Southland ISD | 0 | 0.80% | 0 |
| Total Direct and Overlapping Debt | \$ 950,768,013 | | \$ 950,176,237 |

Sources: Debt outstanding data provided by each governmental unit.

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

TABLE D-16

| | Fiscal Year | | | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|
| | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
| Debt Limit | \$ 696,360,230 | \$ 722,954,755 | \$ 773,415,586 | \$ 834,307,112 | \$ 878,059,837 | \$ 776,353,990 | \$ 933,908,502 | \$ 1,061,785,752 | \$ 1,656,675,033 | \$ 1,788,144,579 |
| Total Net Debt Applicable to Limit | 1,895,000 | 1,465,000 | 1,005,000 | 520,000 | | 79,935,000 | 78,920,760 | 75,961,780 | 85,484,816 | 85,008,453 |
| Legal Debt Margin | 694,465,230 | 721,489,755 | 772,410,586 | 833,787,112 | 878,059,837 | 696,418,990 | 854,987,742 | 985,823,972 | 1,571,190,217 | 1,703,136,126 |
| Total Net Debt Applicable to the Limit
As a Percentage of Debt Limit | 0.27% | 0.20% | 0.13% | 0.06% | | 10.30% | 8.45% | 7.15% | 5.16% | 4.75% |

Legal Debt Margin Calculation for the Current Fiscal Year

| | |
|--|-------------------|
| Assessed Value | \$ 11,920,963,861 |
| Debt Limit (15% of Assessed Value) | 1,788,144,579 |
| Debt Applicable to Limit: | |
| General Obligation Bonds | 85,720,000 |
| Less: Amount Set Aside for Repayment of
General Obligation Debt | 711,547 |
| Total Net Debt Applicable to Limit | 85,008,453 |
| Legal Debt Margin | \$ 1,703,136,126 |

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

TABLE D-17

| | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Population (1) | 234,011 | 234,479 | 235,182 | 245,054 | 245,463 | 249,800 | 252,048 | 256,081 | 255,027 | 261,227 |
| Personal Income (3) | \$ 3,331,614,607 | \$ 3,859,993,298 | \$ 3,972,223,980 | \$ 4,243,845,172 | \$ 4,334,385,654 | \$ 4,499,147,800 | \$ 4,630,373,808 | \$ 4,807,920,775 | \$ 4,808,024,031 | \$ 5,158,449,569 |
| Per Capita Income (3) | \$ 14,237 | \$ 16,462 | \$ 16,890 | \$ 17,318 | \$ 17,658 | \$ 18,011 | \$ 18,371 | \$ 18,775 | \$ 18,853 | \$ 19,747 |
| Median Age (3) | 31 | 31 | 31 | 31 | 32 | 32 | 32 | 31.4 | 31.4 | 30.6 |
| Education Level in (3)
Years of Schooling | 12.4 | 12.6 | 12.6 | 12.6 | 12.8 | 12.8 | 12.8 | 12.4 | 12.4 | Not Available |
| School Enrollment (3) | 30,082 | 29,397 | 29,020 | 28,497 | 28,698 | 28,879 | 28,355 | 28,847 | 28,492 | 28,191 |
| Unemployment Rate (2) | 3.6% | 2.9% | 2.5% | 2.5% | 2.5% | 2.6% | 2.9% | 4.3% | 4.05% | 4.0% |

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 | 2006 | | 1996 * | |
|---------------------------------|-----------|------|-----------|------|
| | Employees | Rank | Employees | Rank |
| Texas Tech University | 9,919 | 1 | 6,905 | 1 |
| Covenant Health Systems | 4,310 | 2 | 2,983 | 3 |
| Lubbock ISD | 3,504 | 3 | 3,124 | 2 |
| University Medical Center | 2,310 | 4 | 2,143 | 5 |
| United Supermarkets | 2,156 | 5 | 1,250 | 7 |
| City of Lubbock | 2,109 | 6 | 1,808 | 6 |
| TTU Health Sciences Center | 2,010 | 7 | 2,292 | 4 |
| Cingular | 1,750 | 8 | | |
| Convergys | 1,450 | 9 | | |
| Lubbock County | 950-1200 | 10 | 770 | 10 |
| Lubbock State School | 850 | 11 | 980 | 8 |
| Walmart Supercenters | 500-999 | 12 | | |
| TDCJ-John T. Montford Unit | 755 | 13 | 850 | 9 |
| Frenship ISD | 639 | 14 | | |
| SBC/Southwestern Bell | 500-999 | 15 | 460 | 12 |
| U.S. Postal Service | 500-999 | 16 | 500 | 11 |
| Tyco Fire Protection | 525 | 17 | 360 | 21 |
| G Boren Services | 516 | 18 | | |
| Texas Dept of Transportation | 474 | 19 | | |
| Gene Messer Ford | 449 | 20 | | |
| Lubbock-Cooper ISD | 444 | 21 | | |
| Lubbock Regional MHMR Center | 440 | 22 | 425 | 15 |
| Operator Service Company | 427 | 23 | 250 | 28 |
| Sonic | 425 | 24 | | |
| Caprock Home Health Services | 250-499 | 25 | 419 | 16 |
| Chase Com/Staffmark | 400 | 26 | | |
| Wells Fargo Phone Bank | 392 | 27 | | |
| Lubbock Christian University | 384 | 28 | | |
| Plains Capital Bank | 371 | 29 | | |
| NTS Communications, Inc. | 367 | 30 | | |
| American State Bank | 355 | 31 | 365 | 20 |
| Dillards | 341 | 32 | 384 | 19 |
| Cox Cable | 339 | 33 | | |
| McLane High Plains | 250-999 | 34 | 402 | 17 |
| Town & County Food Stores | | | 439 | 13 |
| Industrial Molding Corporation | | | 427 | 14 |
| ARAMARK | | | 385 | 18 |
| Sodexo School Services | | | 350 | 22 |
| Lubbock Avalanche Journal | | | 342 | 23 |
| Covenant Home Health Care | | | 305 | 24 |
| Highland Medical Center | | | 295 | 25 |
| Texas Dept. of Human Services | | | 270 | 26 |
| TNM&O Coaches, Inc. | | | 268 | 27 |
| Awaregal Inc. (dba Burger King) | | | 250 | 29 |
| Brady's Dairy Queen | | | 250 | 30 |

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

TABLE D-19

| Function/Program | Full-Time-Equivalent Employees as of Year End | | | | | | | | | |
|--------------------------|---|------|------|------|------|------|------|------|------|------|
| | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
| General Administration | | | | | | | 46 | 46 | 47 | 47 |
| Financial Administration | | | | | | | 54 | 53 | 53 | 53 |
| Judicial | | | | | | | 89 | 87 | 89 | 88 |
| Legal | | | | | | | 84 | 88 | 88 | 88 |
| Public Safety | | | | | | | 279 | 279 | 286 | 318 |
| Correctional | | | | | | | 105 | 107 | 110 | 40 |
| Facilities | | | | | | | 38 | 38 | 38 | 1 |
| Health | | | | | | | 1 | 1 | 1 | 5 |
| Welfare | | | | | | | 5 | 5 | 5 | 7 |
| Conservation | | | | | | | 7 | 7 | 7 | 8 |
| Elections | | | | | | | 5 | 5 | 8 | 33 |
| Culture/Recreation | | | | | | | 4 | 4 | 6 | 6 |
| Transportation | | | | | | | 34 | 34 | 33 | 111 |
| Total | | | | | | | 751 | 754 | 771 | 805 |

Source: County Payroll Department

The County does not have sufficient data available to provide information for years 1998-2003

LUBBOCK COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

| Function/Program | Fiscal Year | | | | | | | | | |
|--|-------------|------|------|------|------|--------|-----------|-----------|-----------|-----------|
| | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
| General Government | | | | | | | | | | |
| County Clerk | | | | | | | | | | |
| Number of Criminal Cases Filed | | | | | | 4,617 | 4,964 | 5,133 | 5,326 | 5,746 |
| Number of Civil Cases Filed | | | | | | 1,604 | 1,974 | 2,119 | 2,141 | 2,329 |
| Marriage Licenses- Formal | | | | | | 2,138 | 2,199 | 2,255 | 2,052 | 2,209 |
| Marriage Licenses- Informal | | | | | | 25 | 36 | 28 | 44 | 75 |
| Probate Cases | | | | | | 742 | 751 | 787 | 739 | 728 |
| Commissioners' Court | | | | | | | | | | |
| Number of Courts Held | | | | | | 24 | 24 | 24 | 24 | 24 |
| Number of Additional Meetings Held | | | | | | 9 | 13 | 24 | 22 | 43 |
| Information Services/County Technology | | | | | | | | | | |
| Work Orders Completed | | | | | | 6,233 | 7,382 | 7,383 | 5,467 | 6,143 |
| Collection | | | | | | | | | | |
| Order thru Collections | | | | | | | 866,434 | 1,303,933 | 2,184,975 | 2,368,802 |
| Actual Monies Received | | | | | | | 769,530 | 986,393 | 1,585,531 | 1,908,450 |
| Exemptions | | | | | | | 242,396 | 189,448 | 334,039 | 344,352 |
| Total Collections | | | | | | | 1,011,926 | 1,175,842 | 1,919,570 | 2,252,802 |
| % Collections | | | | | | | 86% | 90% | 88% | 95% |
| Conservation | | | | | | | | | | |
| Texas Cooperative Extension | | | | | | | | | | |
| Number of Educ. Group Meetings | | | | | | 684 | 813 | 665 | 1,000 | 770 |
| 4-H Enrollment | | | | | | 4,808 | 6,144 | 3,518 | 5,684 | 5,968 |
| Judicial | | | | | | | | | | |
| County Courts | | | | | | | | | | |
| Juvenile Cases Disposed | | | | | | 516 | 552 | 574 | 587 | 960 |
| Criminal Cases Disposed | | | | | | 4,668 | 4,768 | 4,784 | 5,442 | 4,833 |
| District Court | | | | | | | | | | |
| Criminal Cases Disposed | | | | | | 3,939 | 3,691 | 3,791 | 3,863 | 4,203 |
| District Clerk | | | | | | | | | | |
| Civil Law Cases Filed | | | | | | 1,218 | 1,092 | 1,215 | 1,107 | 1,127 |
| Family Law Cases Filed | | | | | | 3,061 | 3,012 | 3,216 | 3,079 | 3,054 |
| Tax Law Cases Filed | | | | | | 200 | 217 | 256 | 201 | 94 |
| Child Support Garnishment Orders | | | | | | 14,426 | 14,403 | 15,525 | 16,382 | 17,339 |
| Juror Summons | | | | | | 65,429 | 47,263 | 49,020 | 55,192 | 55,000 |
| Juvenile Cases | | | | | | 513 | 514 | 409 | 410 | 564 |
| Law Library | | | | | | | | | | |
| Number of Visitors | | | | | | 4,787 | 4,894 | 4,608 | 4,985 | 4,395 |
| Number of Volumes | | | | | | 20,600 | 21,127 | 21,491 | 21,946 | 22,290 |

TABLE D-20
Page 2 of 3

| | | | | | |
|--|---------|---------|---------|---------|---------|
| Dispute Resolution Center | | | | | |
| Inquiries and referrals- South Plains ADR | | | | | 2,537 |
| Inquiries and referrals- Texas Rural Med. | | | | | 46 |
| Number Assisted - TRMS | | | | | 100 |
| Inquiries and referrals- Comm. Super. Contract | | | | | 296 |
| Average Collection Rate- Community Super. | | | | | 72% |
| Average Monthly Coll.- Community Super. | | | | | 31,116 |
| Justice of the Peace #1 | | | | | |
| Civil Cases Filed | | | | | |
| Criminal Cases Filed | 683 | 600 | 1,026 | 1,023 | 1,285 |
| Justice of the Peace #2 | 6,967 | 6,345 | 6,492 | 5,896 | 6,288 |
| Civil Cases Filed | | | | | |
| Criminal Cases Filed | 822 | 796 | 836 | 882 | 1,098 |
| Justice of the Peace #3 | 5,144 | 5,116 | 4,709 | 4,736 | 4,405 |
| Civil Cases Filed | | | | | |
| Criminal Cases Filed | 830 | 1,040 | 1,063 | 1,056 | 1,099 |
| Legal | 3,122 | 3,840 | 3,632 | 3,725 | 3,546 |
| Criminal District Attorney | | | | | |
| Felony Cases Under Indictment | | | | | |
| Misdemeanor Cases Under Indictment | 3,131 | 3,240 | 3,527 | 3,934 | |
| Cases Filed | 4,827 | 4,995 | 5,234 | 8,345 | |
| Total Jury Trials | 8,200 | 8,317 | 8,816 | 9,667 | |
| County Judge | 74 | 116 | 116 | 125 | |
| Probate Cases Filed | | | | | |
| Mental Health Cases Filed | 742 | 749 | 779 | 727 | 716 |
| Guardianship Cases Filed | 337 | 372 | 368 | 251 | 283 |
| Hearings Held | 81 | 86 | 89 | 87 | 108 |
| Financial | | 498 | 662 | 744 | 862 |
| County Auditor | | | | | |
| Accounts Payable Checks Processed | | | | | |
| Grants Processed | 10,045 | 9,871 | 9,366 | 8,441 | 10,100 |
| Bank Reconciliations Done | 30 | 57 | 55 | 55 | 61 |
| Cash Counts Done | | | | | 624 |
| Budget Amendments Processed | N/A | N/A | 161 | 299 | 82 |
| County Treasurer | N/A | N/A | 224 | 269 | 208 |
| Cash Receipts Processed | | | | | |
| Jury Checks Issued | 8,134 | 8,243 | 4,858 | 4,715 | 4,622 |
| Tax Assessor/Collector | 2,289 | 1,791 | 2,407 | 17,082 | 16,906 |
| Automobile Registrations | | | | | |
| Beer and Wine Permits Issued | 209,468 | 209,169 | 216,403 | 224,868 | 228,469 |
| Human Resources | 396 | 368 | 300 | 302 | 260 |
| Applications Accepted (by person) | | | | | |
| New Hires Processed | 2,659 | 2,973 | 2,325 | 4,680 | 3,561 |
| Separations Processed | 210 | 157 | 161 | 226 | 238 |
| | 178 | 114 | 144 | 159 | 168 |

TABLE D-20

Page 3 of 3

| | | | | | |
|--------------------------------------|--------|--------|--------|--------|--------|
| Purchasing | | | | | |
| Purchase Orders | 2,617 | 2,610 | 2,598 | 2,604 | 2,627 |
| Formal RFDs/Bids | 50 | 49 | 37 | 33 | 28 |
| Informal Bids/Quotes | 72 | 67 | 94 | 106 | 102 |
| New Contracts | 7 | 8 | 4 | 7 | 6 |
| Contract Renewals | 18 | 24 | 20 | 19 | 22 |
| Public Safety | | | | | |
| County Jail | | | | | |
| Average Daily Jail Population | 716 | 728 | 728 | 731 | 752 |
| Average Daily # of Contract Inmates | 150 | 136 | 178 | 182 | 270 |
| Sheriff | | | | | |
| E-911 Calls Received | 14,558 | 13,937 | 10,122 | 11,242 | 11,445 |
| Warrants Received | 14,004 | 15,868 | 17,630 | 16,956 | 13,669 |
| Total Arrest | 5,122 | 6,008 | 6,854 | 6,955 | 7,527 |
| Total Incidents | 2,865 | 3,426 | 2,986 | 3,101 | 2,718 |
| Juvenile Justice Center | | | | | |
| Number of Residents | 847 | 751 | 714 | 736 | 869 |
| Numver of Community Service Hours | 13,701 | 18,791 | 14,812 | 14,110 | 13,029 |
| County Inspector | | | | | |
| Total Number of Properties Inspected | 601 | 523 | 472 | 467 | 473 |
| Number of New Properties Inspected | 400 | 345 | 311 | 308 | 272 |
| Constable #1 | | | | | |
| Civil Processed | | | | | |
| Constable #3 | | | 689 | 950 | 935 |
| Civil Processed | | | | | |
| Constable #4 | 745 | 887 | 960 | 942 | 962 |
| Civil Processed | | | | | |
| Welfare | | | 486 | 572 | 731 |
| General Assistance | | | | | |
| Number of Residents Assisted | 1,625 | 1,591 | 1,606 | 1,855 | 1,728 |
| Number of Pauper Funerals | 59 | 62 | 43 | 52 | 77 |
| Transportation | | | | | |
| Road and Bridges | | | | | |
| Work Orders Completed | | | | 187 | 353 |
| Miles of Road Overlayed | 38 | 36 | 30 | 29 | 0 |
| County Road Maintained- Miles | 1,167 | 1,167 | 1,167 | 1,167 | 1,167 |

Sources: Various County departments

The County does not have sufficient data available to provide information for years 1998-2002.

The Dispute Resolution Center was a new department added to the County in 2007, therefore, no data exists for 1998-2006.

LUBBOCK COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS

TABLE D-21

| Function/Program | Fiscal Year | | | | | | | | | |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------|
| | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
| General Government: | | | | | | | | | | |
| Electronic Voting Machines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 800 | 800 |
| Courtroom Video Projection Systems | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Public Safety: | | | | | | | | | | |
| Sheriff Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Sheriff Patrol Vehicles | Not Available | Not Available | Not Available | Not Available | Not Available | Not Available | Not Available | Not Available | Not Available | 120 |
| Constable Vehicle | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Culture and Recreation: | | | | | | | | | | |
| County Parks | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Public Works: | | | | | | | | | | |
| Bridges | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Roads (Miles) | Not Available | Not Available | Not Available | Not Available | Not Available | 1,167 | 1,167 | 1,167 | 1,167 | 1,167 |

The County does not have sufficient data available to provide Sheriff Patrol Vehicle information for years 1998-2006 and Road miles for 1998-2002.

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, 2007, which collectively comprise the Lubbock County, Texas's basic financial statements and have issued our report thereon dated January 30, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Lubbock County, Texas's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the Lubbock County, Texas's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Lubbock County, Texas's internal control over financial reporting.

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Lubbock County, Texas's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Lubbock County, Texas's financial statements that is more than inconsequential will not be prevented by the Lubbock County, Texas's internal control. We consider the deficiencies described in the accompanying letter to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Lubbock County, Texas's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described in the accompanying letter, we consider one to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lubbock County, Texas's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, others within the organization, 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 & Peter LLP

January 30, 2008

Robison Johnston & Patton, LLP
CERTIFIED PUBLIC ACCOUNTANTS
A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

Independent Auditor's Report

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

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

Members of the Commissioners' Court:

Compliance

We have audited the compliance of Lubbock County, Texas with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended September 30, 2007. Lubbock County, Texas's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Lubbock County, Texas's management. Our responsibility is to express an opinion on Lubbock County, Texas's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lubbock County, Texas's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Lubbock County, Texas's compliance with those requirements.

In our opinion, Lubbock County, Texas complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended September 30, 2007.

Internal Control Over Compliance

The management of Lubbock County, Texas is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Lubbock County, Texas's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over

compliance. Accordingly, we do not express an opinion on the effectiveness of Lubbock County, Texas's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we considered to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, others within the organization, 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 + Dalton UP

January 30, 2008

LUBBOCK COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

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 No

One or more significant deficiencies identified that are not considered to be material weaknesses?

X Yes None Reported

Noncompliance material to financial statements noted?

 Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified?

 Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses?

 Yes X None Reported

Type of auditor's report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

 Yes X No

Identification of major programs:

CFDA Number(s)

93.658

93.658

Name of Federal Program or Cluster

Title IV-E Administrative Reimb. Program

Title IV-E Federal Foster Care Reimb. Program

Dollar threshold used to distinguish between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee?

X Yes No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

LUBBOCK COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

| <u>Finding/Recommendation</u> | <u>Current Status</u> | <u>Management's Explanation
If Not Implemented</u> |
|--|-----------------------|--|
| There were no prior audit findings that affected federal programs. | | |

LUBBOCK COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2007

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

LUBBOCK COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT E-1
Page 1 of 2

| Federal Grantor/
Pass-Through Grantor/
Program Title | Federal
CFDA
Number | Pass-Through
Entity Identifying
Number | Federal
Expenditures |
|--|---------------------------|--|-------------------------|
| U. S. DEPARTMENT OF JUSTICE | | | |
| Passed Through Office of the Governor: | | | |
| <i>Counseling and Accountability Sanctions Program</i> | 16.523 | JB-05-J20-16177-1 | \$ 27,705 |
| <i>Implementation of Adult Drug Court</i> | 16.585 | DJ-07-J20-18361-02 | 1,605 |
| <i>Implementation of Adult Drug Court</i> | 16.585 | DJ-06-J20-18361-01 | 47,553 |
| <i>Implementation of Treatment Rehab Intervention Program</i> | 16.585 | 2005-DC-BX-0068 | 65,952 |
| <i>Domestic Violence Prosecution Unit</i> | 16.588 | WF-06-V30-17236-03 | 62,484 |
| <i>Domestic Violence Prosecution Unit</i> | 16.588 | WF-07-V30-17236-04 | 3,580 |
| <i>Edward Byrne Memorial Justice Assistance Grant (JAG)</i> | 16.738 | 2005-DJ-BX-1279 | 69,233 |
| <i>Edward Byrne Memorial Justice Assistance Grant (JAG)</i> | 16.738 | 2006-F2468-TX-DJ | 80,122 |
| Total Passed Through Office of the Governor | | | 358,234 |
| Passed Through Greater Dallas Crime Commission: | | | |
| <i>Project Safe Neighborhoods- Sheriff</i> | 16.609 | 2004-GP-CX-0606 | 216 |
| <i>Project Safe Neighborhoods- CDA</i> | 16.609 | 2004-GP-CX-0606 | 8,295 |
| <i>Project Safe Neighborhoods- CDA</i> | 16.609 | 2006-PG-BX-0094 | 10,874 |
| Total Passed Through Greater Dallas Crime Commission | | | 19,385 |
| Passed Through City of Dallas: | | | |
| <i>Internet Crimes Against Children</i> | 16.540 | 152119 | 2,086 |
| Total U. S. Department of Justice | | | 379,705 |
| U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| Passed Through Texas Juvenile Probation Commission: | | | |
| <i>Title IV-E Administrative Reimb. Program</i> | 93.658 | TJPC-E-07-152 | 666,332 |
| <i>Title IV-E Federal Foster Care Reimb. Program</i> | 93.658 | TJPC-E-07-152 | 47,295 |
| Total Passed Through Texas Juvenile Probation Commission | | | 713,627 |
| Passed Through Texas Department of Family and Protective Services: | | | |
| <i>Title IV-E, Foster Care Assistance</i> | 93.658 | 2006013951 | 51,128 |
| Total U. S. Department of Health and Human Services | | | 764,755 |
| U. S. DEPARTMENT OF AGRICULTURE | | | |
| Passed Through Texas Rural Mediation Services: | | | |
| <i>USDA Agricultural Mediation Program</i> | 10.435 | 49-044-0756001056 | 197,333 |
| Passed Through State Department of Human Services: | | | |
| <i>School Breakfast Program *</i> | 10.553 | TX-1522007 | 40,666 |
| <i>Food Distribution *</i> | 10.555 | 152119A | 14,880 |
| <i>National School Lunch Program *</i> | 10.555 | TX-1522007 | 79,016 |
| Total Passed Through State Department of Human Services | | | 134,562 |
| Total U. S. Department of Agriculture | | | 331,895 |
| US ELECTION ASSISTANCE COMMISSION | | | |
| Passed Through Secretary of State- Election Division: | | | |
| <i>Help America Vote Act- County Education Fund</i> | 39.011 | 77447 | 395 |
| Total US Election Assistance Commission | | | 395 |
| DEPARTMENT OF HOMELAND SECURITY | | | |
| Passed Through Texas Engineering Extension Service: | | | |
| <i>State Homeland Security Program</i> | 97.004 | 2006-GE-T6-0068 | \$ 103,044 |
| Passed Through Office of the Governor: | | | |
| <i>Hazardous Material Emergency Preparedness</i> | 97.021 | 07-DEM-LEPC-9 | 17,210 |

LUBBOCK COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2007

EXHIBIT E-1
Page 2 of 2

| Federal Grantor/
Pass-Through Grantor/
Program Title | Federal
CFDA
Number | Pass-Through
Entity Identifying
Number | Federal
Expenditures |
|--|---------------------------|--|-------------------------|
| <i>Emergency Management Performance Grant</i> | 97.042 | 06TX-EMPG-074 | 18,687 |
| Total Passed Through Office of the Governor | | | 35,897 |
| Total Department of Homeland Security | | | 138,941 |
| STATE PROGRAM | | | |
| Texas Department of Transportation: | | | |
| <i>Passed through South Plains Auto Theft Task Force</i> | N/A | SA-T01-10058-07 | 437,296 |
| Total Texas Department of Transportation | | | \$ 437,296 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | \$ 2,052,987 |

* 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, 2007**

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.

Robison Johnston & Patton, LLP
CERTIFIED PUBLIC ACCOUNTANTS
A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

To the Commissioners Court and
The Lubbock County Auditor
Lubbock County
Lubbock, Texas

In planning and performing our audit of the financial statements of Lubbock County, Texas as of and for the year ended September 30, 2007, in accordance with auditing standards generally accepted in the United States of America, we considered Lubbock County, Texas' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lubbock County Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Lubbock County, Texas' internal control.

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

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 entity'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 entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiency to be a significant deficiency in internal control:

Lubbock County, Texas has controls in place to allow for departmental personnel to reconcile various asset and liability accounts with the respective ledger controls maintained within the County Auditor's office. Such reconciliations are not consistently maintained to allow for internal evaluations of the validity and accuracy of account balances.

A material deficiency 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 entity's internal control. We believe that the following deficiency constitutes a material weakness.

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.

This communication is intended solely for the information and use of management, the Commissioners Court, and others within Lubbock County, Texas, and is not intended to be and should not be used by anyone other than these specified parties.

Robison Johnston + Peter UP

February 15, 2008