

# **LUBBOCK COUNTY TEXAS**

## ***COMPREHENSIVE ANNUAL FINANCIAL REPORT***

**FOR THE YEAR ENDED  
SEPTEMBER 30, 2010**

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



LUBBOCK COUNTY, TEXAS  
*COMPREHENSIVE ANNUAL FINANCIAL REPORT*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2010*

Lubbock County, Texas  
Comprehensive Annual Financial Report  
For The Year Ended September 30, 2010

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## *Introductory Section*

# LUBBOCK COUNTY

**Jacqueline Latham, CPA**  
County Auditor

**Rhonda Scott**  
First Assistant Auditor



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916 Main, Suite 1220  
Lubbock, Texas 79408-3536  
Phone: (806) 775-1097  
Fax: (806) 775-1117

February 21, 2011

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, 2010, 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, 2010, 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, 2010, are fairly presented in conformity with GAAP. The auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Lubbock County was part of the broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County's Single Audit Report.

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

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

### PROFILE OF THE GOVERNMENT

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

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

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

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

### FACTORS AFFECTING FINANCIAL CONDITION

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

## Local Economy

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

## Relevant Financial Policies

The County has an important responsibility to the citizens of Lubbock County to carefully account for public funds and to plan for adequate funding of services. Financial policies are in place to enable the County to achieve responsible stewardship and full disclosure.

## Major Initiatives

During fiscal year 2010 the major initiative completed was the opening of the Lubbock County Detention Center which became operational in July, 2010.

Initiatives planned for fiscal year 2011 to be funded with current revenue sources include Courthouse Security and on-going renovations to the Courthouse, Lubbock County Office Building and parking garage. Another initiative during 2011 will be the negotiation with the U.S. Marshalls for a new federal prisoner housing contract.

## 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, 2009. This was the fifth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

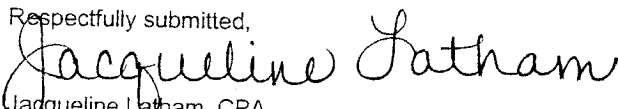
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Additionally, Lubbock County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2010 fiscal year beginning October 1, 2009. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including a policy statement, a financial plan, an operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

Lubbock County was awarded a 2010 Leadership Circle Gold Award by the Texas Comptroller of Public Accounts. The Leadership Circle recognizes local governments across Texas that are striving to meet a high standard for financial transparency online by opening their books to the public; providing clear, consistent pictures of spending; and sharing information in a user-friendly format. The Gold designation highlights those entities that are setting the bar in their transparency efforts and is valid for one year.

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



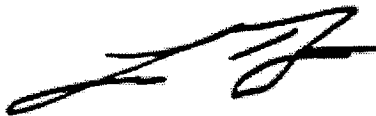
# Certificate of Achievement for Excellence in Financial Reporting

Presented to

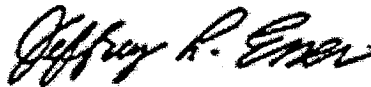
Lubbock County  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2009

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

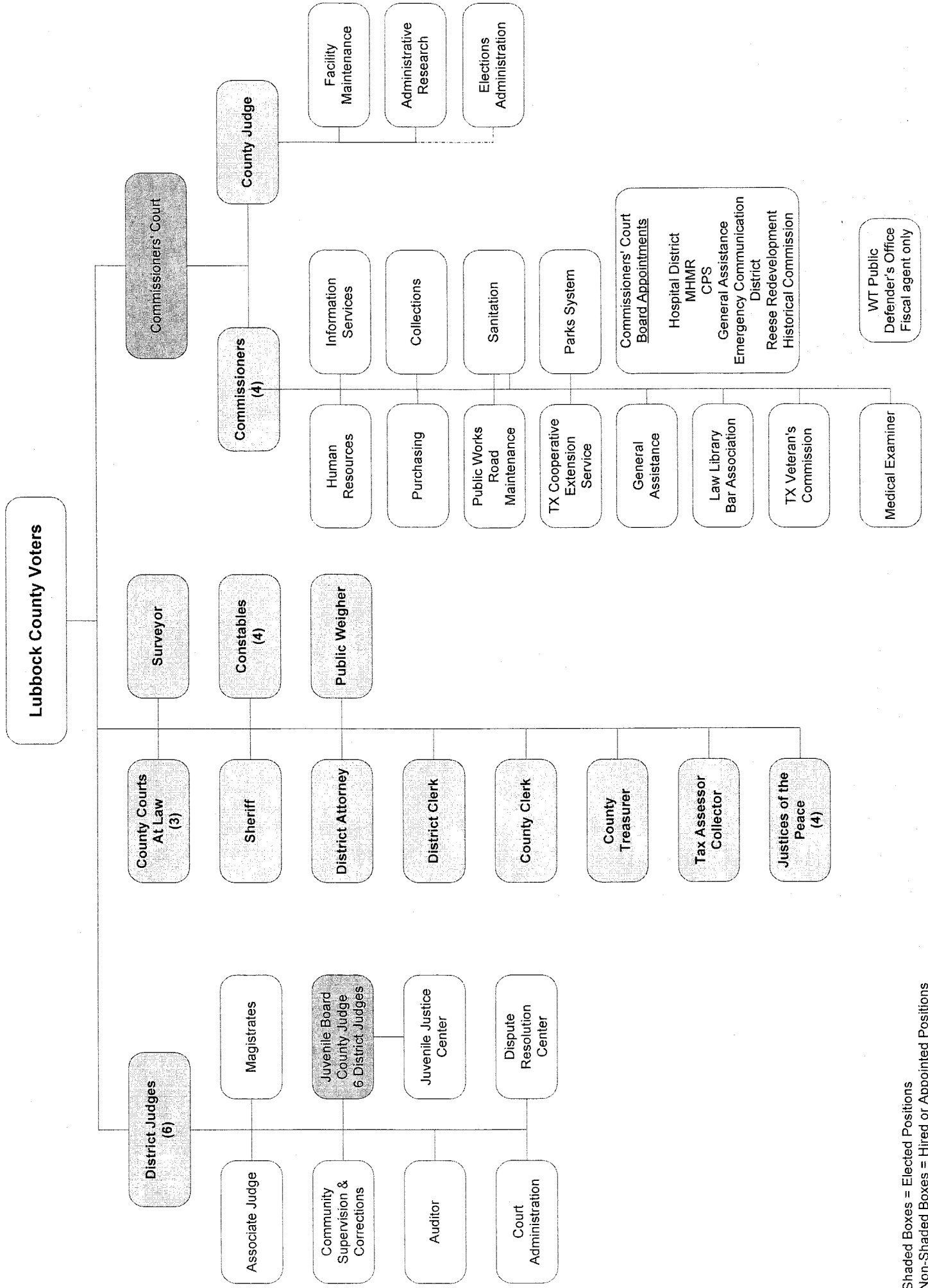


President



Executive Director

# LUBBOCK COUNTY ORGANIZATION CHART



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

SEPTEMBER 30, 2010

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**Principal Officials**

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<u>Name</u>	<u>Office</u>
<b><u>District Courts</u></b>	
Ruben Reyes	Judge, 72nd Judicial District
William C. Sowder	Judge, 99th Judicial District
Cecil Puryear	Judge, 137th Judicial District
Jim Bob Darnell	Judge, 140th Judicial District
Les Hatch	Judge, 237th Judicial District
Brad Underwood	Judge, 364th Judicial District
Barbara Sucsy	District Clerk
Matt Powell	Criminal District Attorney
<b><u>Commissioners' Court</u></b>	
Tom Head	County Judge
Bill McCay	Commissioner, Precinct No. 1
Mark Heinrich	Commissioner, Precinct No. 2
Gilbert Flores	Commissioner, Precinct No. 3
Patti Jones	Commissioner, Precinct No. 4
<b><u>County and Precinct Officials</u></b>	
Rusty Ladd	Judge, County Court at Law #1
Drue Farmer	Judge, County Court at Law #2
Judy Parker	Judge, County Court at Law #3
David Slayton	Director of Court Administration
Kelly Pinion	County Clerk
Kelly Rowe	Sheriff
Ronnie Keister	Tax Assessor-Collector
Sharon Gossett	Treasurer
Jacqueline Latham	County Auditor
Les Brown	Juvenile Justice Center
Steve Henderson	Adult Probation Office
Melissa McNamara	Court Magistrate
Stephen Johnson	Associate Judge
Wade Jackson	1st Assistant DA
Dr. Sridhar Natarajan	Medical Examiner
Dorothy Kennedy	Elections Administrator
James D. Hansen	Justice of the Peace, Precinct 1
Jim Dulin	Justice of the Peace, Precinct 2
Aurora Chaides Hernandez	Justice of the Peace, Precinct 3
Jean Anne Stratton	Justice of the Peace, Precinct 4
Paul Hanna	Constable, Precinct 1
Michael J. (Joe) Pinson	Constable, Precinct 2
Ronnie Vasquez	Constable, Precinct 3
Carroll Thomas	Constable, Precinct 4
Steve Chandler	Director of Purchasing
Greg George	Director of Human Resources
Chris Curbo	Director of Judicial Compliance
Diana Gurule-Salazar	Director of General Assistance
Lyle Fetterly	Director of Facility Maintenance
Gene Valentini	Director of Dispute Resolution

*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, 2010, which collectively comprise the 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 the 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, 2010, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2011, 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 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information identified as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lubbock County, Texas's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Robison Johnson & Peltan LLP

February 21, 2011

## 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, 2010. Please read it in conjunction with the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

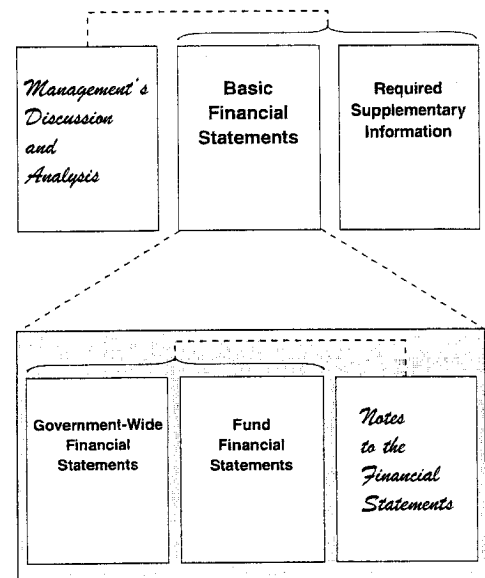
- The County's total combined net assets were \$142,881,072 at September 30, 2010.
- During the year, the County's expenses were \$1,451,934 less than the \$87,913,974 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$28,013,098.

### 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.

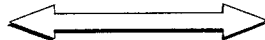
Summary  Detail

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.

Effective October 1, 2008, the County adopted GASB 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. Upon adoption of this standard, the County recognizes these post employment benefit costs utilizing an accrual method of accounting. This change has resulted in an increase of \$991,646 in expenditures for the year ended September 30, 2010.

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

Net assets. The County's combined net assets were \$142,881,072 at September 30, 2010.

	Governmental Activities		Total Percentage Change
	2010	2009	2009-2010
Current assets:			
Pooled cash & cash equiv.	15,659,118	14,678,444	6.68%
Investments	48,544,407	53,425,343	9.14%
Receivables			
Taxes	349,565	339,461	2.98%
Other	6,227,209	6,138,003	1.45%
Fines, Fees, & Court Costs	2,014,110	3,492,737	42.33%
Inventories	23,170	11,274	105.52%
Prepaid Items	0	350	100%
Unamortized Premiums/Discounts	853,265	0	100%
Deferred Charges	1,690,162	1,925,470	12.22%
Other current assets	184,977	360,668	48.71%
Total current assets:	<u>75,545,983</u>	<u>80,371,750</u>	
Noncurrent assets:			
Land	3,507,847	3,507,848	0%
Buildings & improvements	162,943,472	66,469,938	145.14%
Construction in Progress	1,616,954	97,173,439	98.34%
Furniture and equipment	22,979,043	17,638,709	30.28%
Infrastructure	56,618,819	56,518,749	.18%
Less accumulated depr.	(91,920,761)	(85,765,473)	7.18%
Total noncurrent assets	<u>155,745,374</u>	<u>155,543,210</u>	
Total Assets	<u>231,291,357</u>	<u>235,914,960</u>	
Current liabilities:			
Payroll taxes	409,279	668,822	38.81%
Accounts payable	7,953,227	10,908,289	27.09%
Due to other govts	494,065	469,489	5.23%
Accrued wages	274,062	218,580	25.38%
Other liabilities	52,511	47,779	9.90%
Unearned revenue	394,129	255,693	54.14%
Accrued interest payable	387,328	407,920	5.05%
Total current liabilities	<u>9,964,601</u>	<u>12,976,572</u>	
Non-current liabilities:			
Due within one year	5,701,695	4,235,045	34.63%
Due in more than one year	72,743,989	77,274,205	5.86%
	<u>88,410,285</u>	<u>94,485,822</u>	

Net Assets:			
Invested in capital assets	80,864,473	76,427,667	5.81%
Restricted For:			
Debt Service	2,233,068	1,663,894	34.21%
Capital Projects	4,919,258	6,774,157	27.38%
Unrestricted	54,864,273	56,563,420	3.00%
Total Net Assets	<u>142,881,072</u>	<u>141,429,138</u>	

The \$54,864,273 of unrestricted net asset represents resources available to fund the programs of the County in subsequent periods.

A large portion of the County's net assets (57 percent) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets.

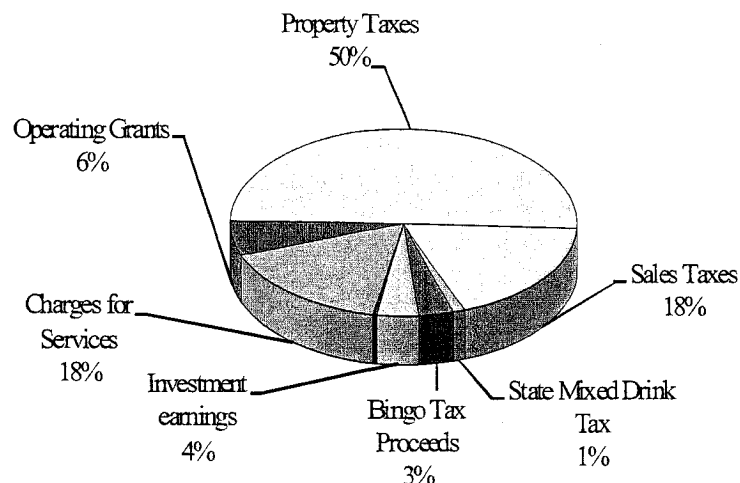
**Changes in net assets.** The County's total revenues were \$87,913,974. A significant portion, 50 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 18 percent comes from charges for services, 18 percent comes from sales taxes, 6 percent comes from operating grants, 4 percent comes from investment earnings, 3 percent from bingo tax proceeds, and 1 percent comes from state mixed drink tax.

The total cost of all programs and services was \$86,462,040; 35.84 percent of these costs are for public safety.

The County's net assets increased \$1,451,934 during the current fiscal year. Due to increased values and rates, property taxes increased approximately \$2,126,482. Sales tax collections decreased \$48,508. 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 and increases in operating grants.

#### Governmental Activities

**Figure A-3 County  
Sources of Revenue for Fiscal Year 2010**



	Governmental Activities		Total Percentage Change 2009-2010
	2010	2009	
Program Revenues:			
Charges for services	15,073,965	16,352,127	7.81%
Operating grants & contrib.	5,388,953	4,601,226	17.12%
Property taxes- general	37,943,040	35,904,030	5.68%
Property taxes- debt service	7,746,912	7,659,441	1.14%
Sales taxes	16,740,827	16,789,335	.29%
State mixed drink tax	959,558	987,278	2.81%
Bingo tax proceeds	288,995	291,069	.71%
Investment earnings	3,459,240	4,335,410	20.21%
Disposal of Property	286,820	20,454	1302%
Miscellaneous	25,664	360,282	92.88%
Total Revenues	87,913,974	87,300,652	
Expenses:			
General administration	8,004,716	7,434,471	7.67%
Financial administration	2,908,700	2,769,814	5.01%
Judicial	10,545,766	9,836,363	7.21%
Legal	7,415,315	7,198,406	3.01%
Public safety	30,989,676	28,774,605	7.70%
Correctional	7,652,884	7,846,616	2.47%
Permanent improvements	463,638	0	100%
Facilities	5,460,926	4,889,932	11.68%
Health	212,737	237,884	10.57%
Welfare	472,167	478,288	1.28%
Conservation	241,255	249,447	3.28%
Elections	1,510,930	1,759,796	14.14%
Culture/Recreation	530,992	523,337	1.46%
Transportation	6,616,841	6,164,716	7.33%
Interest & fiscal charges	3,435,497	3,588,608	4.27%
Total expenses	86,462,040	81,752,283	
Increase (Decrease) in net Assets before transfers	1,451,934	5,548,369	
Transfers			
Increase/(Decrease) in Net assets	1,451,934	5,548,369	

As mentioned earlier, property taxes have increased by \$2,126,482 (4.88 percent). This increase is due to increased appraised values and an increased tax rate adopted by the County.

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

- The cost of all *governmental* activities this year was \$86,462,040.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$45,689,952.
- Some of the cost was paid by those who directly benefited from the programs \$15,073,965 or
- By grants and contributions \$5,388,953.

## Net Cost of Selected County Functions

	Total Cost of Services		%	Net Cost of Services		%
	<u>2010</u>	<u>2009</u>		<u>2010</u>	<u>2009</u>	
Public Safety	30,989,676	28,774,605	7.70%	28,739,104	26,746,194	7.45%
Judicial	10,545,766	9,836,363	7.21%	5,429,698	3,229,679	68.12%
Correctional	7,652,884	7,846,616	2.47%	5,212,117	5,534,011	5.82%
General Administration	8,004,716	7,434,471	7.67%	5,092,037	4,306,381	18.24%
Debt Service – Interest & Related Costs	3,435,497	3,588,608	4.27%	3,435,497	3,588,608	4.27%

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

### Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$52,409,331, a decrease of \$118,786 in comparison with the prior year. Approximately 94 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 (\$2,233,068) or 2) for a variety of other restricted purposes (\$875,000).

The fund balance of the County's general fund increased by \$663,568 during the current fiscal year. An increase in appraised values and tax rates increased property tax revenue by \$2,286,470. The County experienced positive changes in market values at the end of the current fiscal year resulting in an increase of unrealized gain in the amount of \$734,845 in the general fund. This gain is reflected as an increase to investment earnings. However, the decreasing interest rates ultimately led to a decrease of investment earnings in the amount of \$750,108.

### General Fund Budgetary Highlights

Over the course of the year, the County revised its budget several times. Even with these adjustments, actual expenditures were \$5,579,060 below final budget amounts. The most significant positive variance resulted in the jail department. Total costs were less than expected.

On the other hand, resources available were \$914,202 below the final budgeted amount.

- Fines, fee and commission revenue were less than expected.
- The positive changes in investment market values increased investment earnings approximately \$734,845.



## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2010, the County had invested \$155,745,374 in a broad range of capital assets, including land, equipment, buildings, and vehicles.

	Governmental Activities		Total Percentage Change 2009-2010
	2010	2009	
Land	3,507,847	3,507,848	0%
Buildings and improvements	162,943,472	66,469,938	145.14%
Furniture & equipment	22,979,043	17,638,709	30.28%
Infrastructure	56,618,819	56,518,749	.18%
Construction in Progress	1,616,954	97,173,439	98.34%
Totals at historical cost	247,666,135	241,308,683	
Total accumulated depreciation	(91,920,761)	(85,765,473)	7.18%
Net capital assets	155,745,374	155,543,210	

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 \$78,445,684 in bonds and notes outstanding. More detailed information about the County's debt is presented in Note G of the notes to the financial statements.

### Bond Ratings

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

	Governmental Activities		Total Percentage Change 2009-2010
	2010	2009	
Bond payable	62,850,000	66,440,000	5.40%
Certificates of obligation	11,090,000	11,565,000	4.11%
Plus (Less) Deferred amts			
Bond Premium	1,558,897	1,827,283	14.69%
Issuance Costs	(617,997)	(716,740)	13.78%
Accrued Personal Leave	1,738,816	1,559,386	11.51%
Other Post Empl. Benefits	1,825,968	834,322	118.85%
Total bonds & loans payable	78,445,684	81,509,251	

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

- Net taxable value used for the 2011 budget preparation increased by \$355,761,614 or 2.84% from 2010.

These indicators were taken into account when adopting the general fund budget for 2011. Amounts available for appropriation in the general fund budget are \$73,088,894 an increase of 14.02 percent over the final 2010 budget of \$64,099,095. Property taxes will increase due to an increase in property values. The County will use these increases in revenues to finance programs we currently offer.

Expenditures and transfers out are budgeted to rise nearly 8.32 percent to \$73,799,255 over the final 2010 budget of \$68,132,948. The increase can be attributed to the additional juvenile transfer in lieu of receiving a portion of the tax rate. The court also approved a 3.14% COLA for fiscal year 2011 and approved the addition of 27 new full-time positions.

### 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, 2010

	Primary Government Governmental Activities	Component Unit
ASSETS:		
Pooled Cash & Cash Equivalents	\$ 15,659,118	85,824,000
Investments	48,544,407	60,424,000
Receivables ( net of allowances for uncollectibles):		
Taxes	349,565	12,086,000
Other	6,227,209	51,763,000
Fines, Fees, & Court Costs	2,014,110	
Due from Fiduciary		8,665,000
Inventories	23,170	
Prepaid items		5,083,000
Unamortized Premiums/ Discounts	853,265	
Deferred Charges	1,690,162	
Other Current Assets	184,977	2,263,000
Assets whose use is limited or restricted		30,297,000
Other assets		1,715,000
Land	3,507,847	11,343,000
Buildings	162,943,472	145,059,000
Equipment	22,979,043	174,711,000
Construction In Progress	1,616,954	17,839,000
Infrastructure	56,618,819	
Accumulated Depreciation	(91,920,761)	(198,649,000)
<b>Total Assets</b>	<b>231,291,357</b>	<b>408,423,000</b>
LIABILITIES:		
Payroll Taxes and Related Items	409,279	9,873,000
Accounts Payable	7,953,227	23,011,000
Due to Other Governments	494,065	
Accrued Wages	274,062	
Other Liabilities	52,511	20,352,000
Unearned Revenue	394,129	
Estimated Health and Insurance Program Settlement		7,553,000
Accrued Interest Payable	387,328	
Noncurrent Liabilities:		
Due within one year	5,701,695	
Due in more than one year	72,743,989	2,338,000
<b>Total Liabilities</b>	<b>88,410,285</b>	<b>63,127,000</b>
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	80,864,473	
Restricted For:		
Debt Service	2,233,068	
Capital Projects	4,919,258	
Unrestricted	54,864,273	345,296,000
<b>Total Net Assets</b>	<b>\$ 142,881,072</b>	<b>345,296,000</b>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>PRIMARY GOVERNMENT:</b>			
Governmental Activities:			
General Administration	\$ 8,004,716	\$ 2,912,679	\$
Financial Administration	2,908,700	891,664	
Judicial	10,545,766	3,206,922	1,909,145
Legal	7,415,315	1,674,542	1,249,869
Public Safety	30,989,676	2,206,391	44,181
Correctional	7,652,884	380,967	2,059,800
Permanent Improvements	463,638	538,961	
Facilities	5,460,926	407,762	
Health	212,737	54,075	
Welfare	472,167		
Conservation	241,255		
Elections	1,510,930	139,867	84,721
Culture/Recreation	530,992	2,633	41,237
Transportation	6,616,841	2,657,502	
Interest and Fiscal Charges	3,435,497		
Total Governmental Activities	<u>86,462,040</u>	<u>15,073,965</u>	<u>5,388,953</u>
Total Primary Government	<u>\$ 86,462,040</u>	<u>\$ 15,073,965</u>	<u>\$ 5,388,953</u>
<b>COMPONENT UNIT:</b>			
University Medical Center- Enterprise	\$ 411,297,000	\$ 387,865,000	\$

General Revenues:

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

Change in Net Assets

Net Assets - Beginning  
Net Assets - Ending

The accompanying notes are an integral part of this statement.



Net (Expense) Revenue and  
Changes in Net Assets

Governmental Activities	Component Unit
\$ (5,092,037)	
(2,017,036)	
(5,429,699)	
(4,490,904)	
(28,739,104)	
(5,212,117)	
75,323	
(5,053,164)	
(158,662)	
(472,167)	
(241,255)	
(1,286,342)	
(487,122)	
(3,959,339)	
(3,435,499)	
<u>(65,999,123)</u>	
<u>(65,999,122)</u>	
	\$ (23,432,000)
37,943,040	17,394,000
7,746,912	
16,740,827	
959,558	
288,995	
3,459,240	5,920,000
25,664	11,606,000
286,820	
<u>67,451,056</u>	<u>34,920,000</u>
1,451,934	11,488,000
141,429,138	333,808,000
<u>\$ 142,881,072</u>	<u>\$ 345,296,000</u>

**LUBBOCK COUNTY, TEXAS**BALANCE SHEET - GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2010

	General Fund	New Jail Construction 2003 Issue	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$ 5,029,315	\$ 495,219	\$ 7,338,164	\$ 12,862,698
Investments	20,898,563	1,458,817	17,797,772	40,155,152
Receivables ( net of allowances for uncollectibles):				
Taxes	252,912		96,653	349,565
Other	4,564,481		1,650,207	6,214,688
Fines, Fees, & Court Costs	2,014,110			2,014,110
Unamortized Premium/Discounts	853,265			853,265
Other Current Assets	100,956		53,675	154,631
Inventories	23,170			23,170
<b>Total Assets</b>	<b>\$ 33,736,772</b>	<b>\$ 1,954,036</b>	<b>\$ 26,936,471</b>	<b>\$ 62,627,279</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Payroll Taxes and Related Items	\$ 337,403	\$	\$ 71,876	\$ 409,279
Accounts Payable	2,432,300	1,945,091	1,982,549	6,359,940
Due to Other Governments	494,065			494,065
Accrued Wages	234,223		39,839	274,062
Other Liabilities	52,511			52,511
Deferred Revenue:				
Fines, Fees, & Court Costs	2,014,109			2,014,109
Other	159,063		454,919	613,982
<b>Total Liabilities</b>	<b>5,723,674</b>	<b>1,945,091</b>	<b>2,549,183</b>	<b>10,217,948</b>
Fund Balances				
Reserved For:				
Debt Service			2,233,068	2,233,068
Insurance Deductible	875,000			875,000
Unreserved, reported in:				
General Fund	27,138,098			27,138,098
Special Revenue Funds			17,243,907	17,243,907
Capital Project Fund		8,945	4,910,313	4,919,258
<b>Total Fund Balances</b>	<b>28,013,098</b>	<b>8,945</b>	<b>24,387,288</b>	<b>52,409,331</b>
<b>Total Liabilities &amp; fund balances</b>	<b>\$ 33,736,772</b>	<b>\$ 1,954,036</b>	<b>\$ 26,936,471</b>	<b>\$ 62,627,279</b>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
SEPTEMBER 30, 2010**

Total fund balances - governmental funds balance sheet	\$ 52,409,331
Amounts reported for governmental activities in the Statement of Net Assets ("SNA") are different because:	
Capital assets used in governmental activities are not reported in the funds.	155,745,375
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	219,852
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	9,635,255
Payables for bond principal which are not due in the current period are not reported in the funds.	(62,850,000)
Payables for certificate of obligation principal which are not due in the current period are not reported in the funds.	(11,090,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(387,328)
Payables for accrued personal leave which are not due in the current period are not reported in the funds.	(1,738,816)
Payables for OPEB which are not due in the current period are not reported in the funds.	(1,825,968)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	2,014,110
Deferred charges for bonds are deferred in the SNA but not in the funds.	1,690,162
Bond and certificate of obligation issuance costs are prepaid and premiums are deferred in the SNA.	(940,901)
Net assets of governmental activities - Statement of Net Assets	<u>\$ 142,881,072</u>

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, 2010

	General Fund	New Jail Construction 2003 Issue	Other Governmental Funds	Total Governmental Funds
Revenue:				
Taxes				
Property Tax	\$ 33,058,271	\$	\$ 12,639,914	\$ 45,698,185
Sales Tax	16,740,827			16,740,827
Licenses and permits	148,015			148,015
Intergovernmental	2,013,582		5,468,473	7,482,055
Fees of Office	3,156,576		1,638,573	4,795,149
Commissions	2,777,813			2,777,813
Charges for Services	639,334		2,954,708	3,594,042
Fines and Forfeitures	1,563,717		130,144	1,693,861
Investment Earnings	1,899,778		1,020,191	2,919,969
Other	1,186,980		1,972,352	3,159,332
Total revenues	<u>63,184,893</u>		<u>25,824,355</u>	<u>89,009,248</u>
Expenditures:				
Current:				
General Administration	7,624,816		90,583	7,715,399
Financial Administration	2,718,786			2,718,786
Judicial	8,512,534		1,723,532	10,236,066
Legal	4,355,197		2,578,015	6,933,212
Public Safety	28,186,327		512,251	28,698,578
Correctional	51,161		6,955,818	7,006,979
Permanent Improvements			463,638	463,638
Facilities	4,478,444			4,478,444
Health	207,453			207,453
Welfare	457,877			457,877
Conservation	223,534			223,534
Elections	1,355,135		85,471	1,440,606
Culture/Recreation	169,704		300,411	470,115
Transportation	105,937		3,670,748	3,776,685
Capital Outlay	844,564		6,170,315	7,014,879
Debt Service:				
Principal Retirement			4,065,000	4,065,000
Interest and Fiscal Charges			3,220,783	3,220,783
Total expenditures	<u>59,291,469</u>		<u>29,836,565</u>	<u>89,128,034</u>
Excess (deficiency) of revenues (under) expenditures	3,893,424		(4,012,210)	(118,786)
Other financing sources (uses):				
Transfers in			6,852,090	6,852,090
Transfers out	(3,229,856)		(3,622,234)	(6,852,090)
Total other financing sources (uses)	<u>(3,229,856)</u>		<u>3,229,856</u>	
Net change in fund balances	663,568		(782,354)	(118,786)
Fund balances/equity, October 1	27,349,530	8,945	25,169,642	52,528,117
Fund balances/equity, September 30	<u>\$ 28,013,098</u>	<u>\$ 8,945</u>	<u>\$ 24,387,288</u>	<u>\$ 52,409,331</u>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2010*

Net change in fund balances - total governmental funds \$ (118,786)

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

Capital outlays are not reported as expenses in the SOA.	7,014,880
The depreciation of capital assets used in governmental activities is not reported in the funds.	(6,664,223)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(148,494)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(8,233)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	3,590,000
Repayment of certificate of obligation principal is an expenditure in the funds but is not an expense in the SOA.	475,000
(Increase) decrease in accrued interest from beginning of period to end of period.	20,592
The net revenue (expense) of internal service funds is reported with governmental activities.	6,566
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(179,430)
Revenues in the SOA for court fines and fees not providing current financial resources are not reported in the SOA	(1,478,627)
Bond and certificate of obligation issuance costs are reported in the SOA but not in the funds.	169,643
Bond charges are deferred in the SOA but not in the funds.	(235,308)
OPEB obligations are reported in the SOA but not in the funds.	(991,646)

Change in net assets of governmental activities - Statement of Activities \$ 1,451,934

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**

## STATEMENT OF NET ASSETS

## INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2010

	Internal Service Funds
<b>ASSETS:</b>	
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 2,796,420
<i>Investments</i>	8,389,255
Receivables ( net of allowances for uncollectibles):	
<i>Other</i>	12,521
<i>Other Current Assets</i>	30,346
<b>Total Assets</b>	<b>\$ 11,228,542</b>
<b>LIABILITIES:</b>	
<i>Accounts Payable</i>	\$ 1,593,287
<b>Total Liabilities</b>	<b>1,593,287</b>
<b>NET ASSETS:</b>	
Unrestricted	9,635,255
<b>Total Net Assets</b>	<b>\$ 9,635,255</b>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN FUND NET ASSETS - INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 7,874,860
Total Operating Revenues	<u>7,874,860</u>
OPERATING EXPENSES:	
<i>Administration</i>	1,129,382
<i>Insurance/Bonds</i>	159,786
<i>Life Insurance Premiums</i>	32,676
<i>Paid Claims</i>	6,916,887
Total Operating Expenses	<u>8,238,731</u>
Operating Income (Loss)	<u>(363,871)</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	370,437
Total Non-operating Revenues (Expenses)	<u>370,437</u>
Net Income (Loss) before Operating Transfers	6,566
Net Income (Loss) after Operating Transfers	6,566
Net Assets, October 1	9,628,689
Net Assets, September 30	<u>\$ 9,635,255</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, 2010

	Service Funds
<b>Cash Flows from Operating Activities:</b>	
<i>Interfund Services Provided and Used</i>	\$ 7,888,474
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(7,974,845)
Net Cash Provided (Used) by Operating Activities	<u>(86,371)</u>
<b>Cash Flows from Investing Activities:</b>	
<i>Purchase of Investment Securities</i>	(1,165,640)
<i>Proceeds from Sale and Maturities of Securities</i>	1,279,640
<i>Interest and Dividends on Investments</i>	370,437
Net Cash Provided (Used) for Investing Activities	<u>484,437</u>
Net Increase (Decrease) in Cash and Cash Equivalents	398,066
Cash and Cash Equivalents at Beginning of Year	2,398,354
Cash and Cash Equivalents at End of Year	<u>\$ 2,796,420</u>
<b>Reconciliation of Operating Income to Net Cash</b>	
<b>Provided by Operating Activities:</b>	
Operating Income (Loss)	\$ (363,871)
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	13,614
<i>Decrease (Increase) in Other Assets</i>	14,287
<i>Increase (Decrease) in Accounts Payable</i>	249,599
Total Adjustments	<u>277,500</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (86,371)</u>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2010**

	Agency Funds
<b>ASSETS AND OTHER DEBITS</b>	
Assets:	
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 11,568,144
Receivables ( net of allowances for uncollectibles):	
<i>Other</i>	19,288
<b>Total Assets and Other Debits</b>	<b>\$ 11,587,432</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>	
Liabilities:	
<i>Accounts Payable</i>	\$ 208,457
<i>Due to Other Governments</i>	445,005
<i>Due to Trust Beneficiaries</i>	7,081,325
<i>Other Liabilities</i>	3,852,645
<b>Total Liabilities</b>	<b>11,587,432</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 11,587,432</b>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**A. Summary of Significant Accounting Policies**

The combined financial statements of Lubbock County, Texas (the "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**

The County's basic financial statements include the accounts of all its operations. The County evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the 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)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County
- there is fiscal dependency by the organization on the County
- the exclusion of the organization would result in misleading or incomplete financial statements

The 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 the County, its component units or its constituents; and 2) The 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 the County.

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

Included in the reporting entity:

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

University Medical Center  
603 Indiana Ave  
Lubbock, Texas 79413

Excluded from the reporting entity:

Lubbock Central Appraisal District. Lubbock Central Appraisal District has a separately appointed Board, jointly appointed by all participating taxing entities. 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, 2010**

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. 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 the 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. The 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 the 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.

The County reports the following major governmental funds:

General Fund. This is the County's primary operating fund. It accounts for all financial resources of the 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.

In addition, the 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 the County. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the County's governmental activities, this fund type is included in the "Governmental Activities" column of the government-wide financial statements.

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

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

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

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

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

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support 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 the 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. The 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 the County incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the 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 FASB ARC 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 ARC standards (including amendments of earlier pronouncements), or 2) continuing to follow new FASB ARC pronouncements unless they conflict with GASB guidance. The County has chosen to apply future FASB ARC standards.

# LUBBOCK COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2010

### 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 the County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

#### c. Inventories and Prepaid Items

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

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

#### d. Capital Assets

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

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

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

#### e. Receivable and Payable Balances

The 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, 2010

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

f. Personal Leave

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

The County has identified a liability for accumulated personal leave where the employees' rights to receive benefits are attributable to services already rendered, and it is probable that the County will compensate the employees through either paid time off or cash payments at termination. The County has recognized a liability for that portion of accumulated sick leave that will be compensated with cash payments at termination. The amount expected to be paid from current resources is not significant.

All personal leave is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

g. Interfund Activity

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

h. Use of Estimates

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

i. Deferred Revenue

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

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

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

# LUBBOCK COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2010

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

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

### B. Compliance and Accountability

#### 1. Finance-Related Legal and Contractual Provisions

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

<u>Violation</u>	<u>Action Taken</u>
Expenditures materially exceeded appropriations in the following areas:	The County will review its procedures for amending the budget.
Dispute Resolution Fund:	
Supplies	\$ 6,671
USDA-AG- Mediation Fund:	
Other	64,779
Law Library Fund:	
Capital Outlay	5,263
Sheriff Contraband Fund:	
Supplies	9,417
Other	5,468
Inmate Supply Fund:	
Professional Contracts	78,041
CDA Contraband Fund:	
Other	67,831

### C. Deposits and Investments

The 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 the County's agent bank approved pledged securities in an amount sufficient to protect 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, 2010, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$27,227,262 and the bank balance was \$31,020,109. The County's cash deposits at September 30, 2010 and during the year ended September 30, 2010, were not entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.



## LUBBOCK COUNTY, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2010

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

- a. Depository: City Bank
- b. The market value of securities pledged as of the date of the highest combined balance on deposit was \$27,500,000.
- c. The highest combined balances of cash, savings and time deposit accounts amounted to \$28,118,190 and occurred during the month of February, 2010.
- d. Total amount of FDIC coverage at the time of the largest combined balance was \$3,364,024.

#### Investments:

The 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, the County adhered to the requirements of the Act. Additionally, investment practices of the County were in accordance with local policies.

The Act determines the types of investments which are allowable for the 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.

The County's investments at September 30, 2010 are shown below.

<u>Investment or Investment Type</u>	<u>Weighted Average Maturity in Years</u>	<u>Fair Value</u>
Texpool	N/A	\$ 38
Federal Home Loan Bank Notes	4	19,233,210
Federal Home Loan Mortgage Corp.	7	7,637,246
Federal National Mortgage Association	10	20,737,515
Federal Farm Credit Bank	3	936,397
Total Investments		<u>\$ 48,544,406</u>
Portfolio Weighted Average Maturity	6	

#### Analysis of Specific Deposit and Investment Risks:

GASB Statement No. 40 requires a determination as to whether the 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. As a

## LUBBOCK COUNTY, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2010

means of minimizing credit risk, the County's investment policy requires limiting investments to the safest types of investments and pre-qualifying the financial institutions and broker/dealers with which Lubbock County will do business.

At September 30, 2010, the County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

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

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

#### b. Custodial Credit Risk

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

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

The County's investment policy states that securities either owned by Lubbock County as part of its investment portfolio or held as collateral to secure demand or time deposits will be held by a third party custodian. Securities owned by Lubbock County shall be held in Lubbock County's name as evidenced by safekeeping receipts of the institution holding the securities.

Collateral for deposits will be held by a third party custodian designated by Lubbock County and pledged to Lubbock County as evidenced by safekeeping receipts of the institution with which the collateral is deposited. Original safekeeping receipts shall be obtained. Collateral may be held by a Federal Reserve Bank or branch of a Federal Reserve Bank, a Federal Home Loan Bank, or a third party bank approved by Lubbock County.

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.

As of September 30, 2010, \$83,997 of the government's bank balance of \$31,020,109 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$	83,997
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#### 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, the County was not exposed to concentration of credit risk.

As a means of minimizing credit risk and concentration of credit risk, the County's investment policy requires limiting investments to the safest types of investments and pre-qualifying the financial institutions and broker/dealers with which Lubbock County will do business. The policy also requires diversifying the investment portfolio so that potential losses on individual issuers will be minimized.

## LUBBOCK COUNTY, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2010

The following maximum limits, by instrument, are established for Lubbock County's total portfolio:

1. U.S. Treasury Securities	100%
2. Agencies and Instrumentalities	85%
3. Certificates of Deposit	50%
4. Authorized Pools	50%

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment.

As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy requires structuring the investment portfolio so that investments mature to meet cash requirements for ongoing operations, thereby avoiding the need to liquidate investments prior to maturity. It also limits investing operating funds primarily in certificates of deposit, shorter-term securities, money market mutual funds, or local government investment pools functioning as money market mutual funds. Finally, the County's policy requires diversifying maturities and staggering purchase dates to minimize the impact of market movements over time.

The maximum allowable stated maturity of any individual investment will not exceed more than ten years from the date of purchase.

e. Foreign Currency Risk

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

#### Investment Accounting Policy

The 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.

The 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, 2010

### D. Receivables

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

	Governmental		Other	
	General		Governmental Funds	
Receivables				
Taxes	\$	1,840,592	\$	703,418
Fines, Fees, & Court Costs		2,517,637		
Other		4,564,481		1,650,207
Total Gross Receivables		8,922,710		2,353,625
Less: Allowance for				
Uncollectible Accounts				
Taxes		(1,587,680)		(606,765)
Fines, Fees, & Court Costs		(503,527)		
Net Total Receivables	\$	6,831,503	\$	1,746,860
		Proprietary	Fiduciary	
		Internal		
		Service	Agency	Total
Receivables				
Taxes	\$		\$	2,544,010
Fines, Fees & Court Costs				2,517,637
Other		12,521	19,288	6,246,497
Total Gross Receivables		12,521	19,288	11,308,144
Less: Allowance for				
Uncollectible Accounts				
Taxes				(2,194,445)
Fines, Fees, & Court Costs				(503,527)
Net Total Receivables	\$	12,521	\$	8,610,172

### E. Capital Assets

Capital asset activity for the year ended September 30, 2010, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,507,847	\$	\$	\$ 3,507,847
Construction in progress	97,173,439	4,443,278	99,999,763	1,616,954
Total capital assets not being depreciated	100,681,286	4,443,278	99,999,763	5,124,801
<i>Capital assets being depreciated:</i>				
Buildings and improvements	66,469,938	96,473,534		162,943,472
Infrastructure	56,518,749	100,070		56,618,819
Furniture and equipment	17,638,709	5,997,762	657,428	22,979,043
Total capital assets being depreciated	140,627,396	102,571,366	657,428	242,541,334
Less accumulated depreciation for:				
Buildings and improvements	(36,010,303)	(2,672,507)		(38,682,810)
Infrastructure	(39,113,565)	(2,384,621)		(41,498,186)
Furniture and equipment	(10,641,605)	(1,607,094)	(508,934)	(11,739,765)
Total accumulated depreciation	(85,765,473)	(6,664,222)	(508,934)	(91,920,761)
Total capital assets being depr, net	54,861,923	95,907,144	148,494	150,620,573
Governmental activities capital assets, net	\$ 155,543,209	\$ 100,350,422	\$ 100,148,257	\$ 155,745,374

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

Depreciation was charged to functions as follows:

General Administration	\$	129,846
Financial Administration		27,649
Judicial		41,935
Legal		211,538
Public Safety		1,927,302
Correctional		326,888
Facilities		1,003,527
Health		1,931
Conservation		7,939
Elections		45,487
Culture and Recreation		55,543
Transportation		2,884,637
	\$	<u>6,664,222</u>

**F. Interfund Balances and Activity**

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

Transfers to and from other funds at September 30, 2010, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Other Governmental Funds	\$ 3,229,856	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	3,622,234	Supplement other funds sources
	Total	<u>\$ 6,852,090</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 a prior fiscal year, the County refunded \$50,340,000 of the original \$79,935,000 issue by issuing General Obligation Refunding Bonds, Series 2007.

General obligation bonds currently outstanding are as follows:

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

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
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>\$ 10,745,000</u>	<u>\$ 8,574,525</u>	<u>\$ 19,319,525</u>

# LUBBOCK COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2010

### General Obligation Refunding Bonds

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

General obligation refunding bonds currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	4.00%	\$ 15,050,000
Governmental Activities	4.25%	13,915,000
Governmental Activities	4.50%	23,140,000
		<u>\$ 52,105,000</u>

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2011	\$ 290,000	2,228,888	2,518,888
2012	305,000	2,216,988	2,521,988
2013	315,000	2,204,588	2,519,588
2014	4,205,000	2,114,188	6,319,188
2015	4,380,000	1,937,013	6,317,013
2016-2020	24,870,000	6,719,743	31,589,743
2021-2023	17,740,000	1,221,299	18,961,299
Totals	<u>\$ 52,105,000</u>	<u>\$ 18,642,707</u>	<u>\$ 70,747,707</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.

Certificates of obligation currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	4.00%	\$ 495,000
Governmental Activities	4.25%	4,105,000
Governmental Activities	4.30%	690,000
Governmental Activities	4.375%	720,000
Governmental Activities	4.40%	1,545,000
Governmental Activities	4.50%	3,535,000
		<u>\$ 11,090,000</u>

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2011	\$ 495,000	472,270	967,270
2012	515,000	451,426	966,426
2013	535,000	429,114	964,114
2014	560,000	405,845	965,845
2015	585,000	381,514	966,514
2016-2020	3,320,000	1,504,494	4,824,494
2021-2025	4,135,000	692,675	4,827,675
2026	945,000	21,263	966,263
Totals	\$ 11,090,000	\$ 4,358,601	\$ 15,448,601

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, 2010, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds/Certificates of Obligation Payable					
General obligation bonds	\$ 14,055,000	\$	\$ 3,310,000	\$ 10,745,000	\$ 3,440,000
Gen. obligation refunding bds	52,385,000		280,000	52,105,000	290,000
Certificates of obligation	11,565,000		475,000	11,090,000	495,000
Plus (Less) Deferred Amounts					
Bond Premiums	1,827,283		268,386	1,558,897	260,714
Issuance Costs	(716,740)		(98,743)	(617,997)	(90,475)
Accrued Personal Leave	1,559,386	1,387,557	1,208,127	1,738,816	1,306,456
Other Post-Employment Benefits	834,322	1,389,735	398,089	1,825,968	
Total governmental activities	\$ 81,509,251	\$ 2,777,292	\$ 5,840,859	\$ 78,445,684	\$ 5,701,695

The liability for personal leave is generally liquidated by the General Fund and certain Special Revenue Funds.

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 bonds 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, 2010, 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.

# LUBBOCK COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2010

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

### Continuing Disclosure

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

### H. 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 2010, Lubbock County obtained auto liability, general liability, law enforcement liability, and public official liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Self Insurance Funds ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance.

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

### I. 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
2010	942,862	0	0	942,862	942,862
2009	884,693	0	0	884,693	884,693
2008	682,495	202,759	107,954	371,782	479,735



## **LUBBOCK COUNTY, TEXAS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

#### **J. Pension Plan**

##### **1. Plan Description**

Lubbock County, Texas provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined pension plan in the statewide Texas County and District Retirement System (TCDRS), an agent multiple-employer public employee retirement system. The plan provisions that have been adopted by the County are within the options available in the governing state statutes of TCDRS.

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

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

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

##### **2. Funding Policy**

The employer has elected the Variable-Rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 8.79% for the months of the accounting year in 2009, and 9.41% for the months of the accounting year in 2010.

The contribution rate payable by the employee members for calendar year 2010 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, 2010, the annual pension cost for the TCDRS plan for its employees was \$4,059,141, and the actual contributions were \$4,059,141.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2006 and December 31, 2007, the basis for determining the contribution rates for calendar years 2008 and 2009. The December 31, 2008 actuarial valuation is the most recent valuation.

# LUBBOCK COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2010

### Actuarial Valuation Information

Actuarial valuation date	12/31/07	12/31/08	12/31/09
Actuarial cost method	Entry Age	Entry Age	Entry Age
Amortization method	Level Percent of payroll, closed	Level Percent of payroll, closed	Level Percent of payroll, closed
Amortization period in years	15	20	20
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value

### Assumptions:

Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.30%	5.30%	5.40%
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, 2008	3,073,209	100%	
September 30, 2009	3,583,407	100%	
September 30, 2010	4,059,141	100%	

### Funded Status and Funding Progress

As of December 31, 2009, the most recent actuarial date, the plan was 84.51% funded. The actuarial accrued liability for benefits was \$99,425,027 and the actuarial value of assets was \$84,023,859, resulting in a UAAL of \$15,401,168. The covered payroll (annual payroll of active employees covered by the plan) was \$41,322,958, and the ratio of the UAAL to the covered payroll was 37.27%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

### K. Health Care Coverage

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The fund services all claims for risk of loss of group health to which the County is exposed. All departments, with the exception of the Adult Probation department which is required to use the State's health insurance plan, participate in the fund. The fund allocates the cost of providing claims servicing, claims payments, and reinsurance costs by charging a premium to each department based on number and level of employees participating in the program. The County contributed \$358 per pay period per employee. This charge considers recent trends in actual claims experience of the County and makes provisions for catastrophic losses. A third party administers the plan. Amounts reported as liabilities in the self-insurance fund at September 30, 2010, for actual claims incurred and estimated claims incurred but not reported were \$463,362. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

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

The contract between Lubbock County and the third party administrator is renewable January 1, 2010, and terms of coverage and contribution costs are included in the contractual provisions.

In accordance with state statute, Lubbock County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross/Blue Shield of Texas, a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$120,000 and for aggregate loss of \$8,004,926. 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, 2009, through Blue Cross/Blue Shield of Texas.

Claims information is as follows:

Fiscal Year Ended	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2009	462,325	5,133,174	5,266,076	329,423
September 30, 2010	462,325	6,185,965	6,177,406	470,884

**L. Post Employment Benefits Other than Pension Benefits**

**Plan Participants**

Lubbock County employees whom retire in accordance with the provisions of the Texas County and District Retirement System with at least 8 years of service with Lubbock County, (including disability retirement), and were covered under the group benefit plan in effect at the time of retirement, are eligible, at the retiree's expense, to retain the same health and dental benefits.

**Normal Retirement Benefits**

Employees whom retire in accordance with the provisions of the Texas County and District Retirement System with at least 8 years of service with Lubbock County, (including disability retirement), and were covered under the single-employer group benefit plan in effect at the time of retirement, are eligible, at the retiree's expense, to retain the same health and dental benefits. Retiring employees may not change levels of health or dental coverage they had prior to retirement.

**Early Retirement Benefits**

All employees whom retire in accordance with the provisions of the TCDRS with at least 8 years of service with Lubbock County, (including disability retirement), and were covered under the group benefit plan in effect at the time of retirement, are eligible, at the retiree's expense, to retain the same health and dental benefits.

**Deferred Retirement Benefits**

Employees who separate from employment and do not retire are not eligible for retiree health care benefits.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**Duty and Non-Duty Death in Service Retirement Benefits**

Survivors of employees who die while actively employed are not eligible for retiree health benefits.

**Duty and Non-Duty Disabled Retirement Benefits**

Lubbock County employees whom retiree in accordance with the provisions of the Texas County and District Retirement System with at least 8 years of service with Lubbock County, (including disability retirement), and were covered under the group benefit plan in effect at the time of retirement, are eligible, at the retiree's expense, to retain the same health and dental benefits.

**Benefits for Spouses of Retired Employees**

Spouses of retired employees are eligible to receive retiree health care benefits if they were covered under the group benefits plan at the time of the employee's retirement. A spouse of a deceased retiree with health coverage will be eligible to continue the coverage at the individual retiree rate with 8-9 years of service.

**Non-Medicare and Medicare-Eligible Provisions**

Lubbock County coverage supplements Medicare once an employee, retiree, spouse and/or dependent is eligible. The retiree is responsible for notifying BCBS of TX when their Medicare coverage begins.

**Vision Coverage**

The vision coverage is not provided to retirees.

**Dental Coverage**

Lubbock County employees whom retiree in accordance with the provisions of the Texas County and District Retirement System with at least 8 years of service with Lubbock County, (including disability retirement), and were covered under the group benefit plan in effect at the time of retirement, are eligible, at the retiree's expense, to retain the same health and dental benefits.

**Life Insurance Coverage**

Life insurance coverage is not provided to retirees.

**Retiree Opt-Out**

Retirees who decide to opt-out of the health or dental care plan are not eligible to opt back in.

**Funding Policy and Annual OPEB Cost**

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County had its first OPEB actuarial valuation performed for the fiscal year beginning October 1, 2008 as required by GASB. The County's annual OPEB cost for the fiscal year ending September 30, 2010, is as follows:

Annual Required Contribution	\$ 1,328,589
Interest on OPEB Obligation	40,163
Adjustment to ARC	(37,211)
End of Year Annual OPEB Cost (Expense)	1,331,541
Net Estimated Employer Contributions	(398,089)
Increase in Net OPEB Obligation	933,452
Beginning of Year Net OPEB Obligation (Asset)	892,516
End of Year Net OPEB Obligation (Asset)	\$ 1,825,968

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending September 30, 2010 and the preceding fiscal year were as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Amount Contributed	Percentage Contributed	Net OPEB Obligation
September 30, 2009	\$ 1,289,892	\$ 397,376	30.8%	\$ 892,516
September 30, 2010	1,331,541	398,089	29.9%	1,825,968

**Funding Status and Funding Progress**

The funded status of the County's retiree health care plan, under GASB Statement No. 45 as of December 31, 2008 is as follows:

Actuarial Valuation Date as of December 31	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)
2008	\$	\$ 10,710,480	\$ 10,710,480	

Under the reporting parameters, the County's retiree health care plan is 0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$10,710,480 at December 31, 2008.

**Actuarial methods and assumptions**

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic funding for these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and the County's employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Inflation rate	3.00% per annum
Investment rate of return	4.50%, net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year open amortization
Salary growth	3.00% per annum
Healthcare cost trend rate	Initial rate of 10.0% declining to an ultimate rate of 4.50% after 11 years

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

## **LUBBOCK COUNTY, TEXAS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

#### **M. Commitments and Contingencies**

##### **1. Contingencies**

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable may be impaired. In the opinion of the 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, 2010.

#### **N. Related Party Transactions**

Lubbock County (Primary Government) contracts with the Hospital District (Discretely Presented Component Unit) for medical services at the jail. The amounts paid by Lubbock County for these services for the year ended September 30, 2010 were \$21,196 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, 2010**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 33,039,336	\$ 33,039,336	\$ 33,058,271	\$ (18,935)
Sales Tax	16,700,000	16,700,000	16,740,827	(40,827)
Licenses and permits	248,400	248,400	148,015	(100,385)
Intergovernmental	1,755,369	1,755,369	2,013,582	258,213
Fees of Office	4,023,170	4,023,170	3,156,576	(866,594)
Commissions	3,751,600	3,751,600	2,777,813	(973,787)
Charges for Services	434,800	434,800	639,334	204,534
Fines and Forfeitures	1,804,600	1,804,600	1,563,717	(240,883)
Investment Earnings	900,000	900,000	1,899,778	999,778
Other	1,441,820	1,441,820	1,186,980	(254,840)
Total revenues	64,099,095	64,099,095	63,184,893	(914,202)
Expenditures:				
Current:				
General Administration				
Commissioners Court	358,700	358,706	346,421	12,285
County Judge	204,286	204,296	202,900	1,396
County Clerk	1,054,923	1,056,609	892,339	164,270
Information Systems	3,083,633	3,307,482	3,204,169	103,313
Self Insurance Claims	50,000	50,000		50,000
Non-Departmental	4,221,659	3,187,165	2,603,584	583,581
Admin, Research	144,748	144,764	133,801	10,963
Judicial Compliance	301,487	301,487	241,602	59,885
Total General Administration	9,419,436	8,610,509	7,624,816	985,693
Financial				
Treasurer	201,774	201,774	197,689	4,085
Tax Office	1,324,184	1,324,239	1,219,863	104,376
Purchasing	247,247	249,452	234,759	14,693
Auditor	828,061	831,186	745,935	85,251
Human Resources	347,030	348,853	320,540	28,313
Total Financial	2,948,296	2,955,504	2,718,786	236,718
Judicial				
District Court	2,755,552	2,755,852	2,668,835	87,017
District Clerk	1,287,270	1,287,340	1,196,450	90,890
Justice of the Peace, Precinct 1	243,151	243,161	231,100	12,061
Justice of the Peace, Precinct 2	210,610	210,610	192,650	17,960
Justice of the Peace, Precinct 3	236,579	236,579	203,495	33,084
Justice of the Peace, Precinct 4	246,143	246,163	237,907	8,256
Central Jury	224,325	269,325	249,733	19,592
Judicial	2,955,207	3,652,248	3,532,364	119,884
Total Judicial	8,158,837	8,901,278	8,512,534	388,744
Legal				
Criminal District Attorney	4,599,605	4,603,365	4,355,197	248,168
Total Legal	4,599,605	4,603,365	4,355,197	248,168
Public Safety				
Constable 1	60,998	64,932	63,512	1,420
Constable 2	64,011	64,012	62,188	1,824
Constable 3	64,011	64,308	63,247	1,061
Constable 4	64,011	64,012	60,778	3,234
Medical Examiner	1,628,382	1,821,940	1,664,792	157,148
Sheriff	7,158,935	7,139,501	6,751,095	388,406



**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Jail	20,739,042	20,737,220	18,745,144	1,992,076
Inmate Travel/Boarding	174,700	114,700	82,274	32,426
Public Safety	688,300	700,900	693,297	7,603
Total Public Safety	30,642,391	30,771,525	28,186,327	2,585,198
Correctional				
Adult Probation	90,677	92,077	51,161	40,916
Total Correctional	90,677	92,077	51,161	40,916
Facilities				
Facilities (Maint)	5,649,343	4,940,552	4,478,444	462,108
Total Facilities	5,649,343	4,940,552	4,478,444	462,108
Health				
Sanitation	233,468	233,469	207,453	26,016
Total Health	233,468	233,469	207,453	26,016
Welfare				
General Assistance	513,351	513,351	427,016	86,335
Veterans Affairs	47,945	47,946	30,861	17,085
Total Welfare	561,296	561,297	457,877	103,420
Conservation				
Agriculture Extention	255,980	255,990	223,534	32,456
Total Conservation	255,980	255,990	223,534	32,456
Elections				
Elections	1,777,652	1,682,562	1,355,135	327,427
Total Elections	1,777,652	1,682,562	1,355,135	327,427
Culture/Recreation				
Museum	10,900	10,900	7,964	2,936
Library Services	163,035	163,035	161,740	1,295
Total Culture/Recreation	173,935	173,935	169,704	4,231
Transportation				
Transportation Services	189,501	189,501	105,937	83,564
Total Transportation	189,501	189,501	105,937	83,564
Capital Outlay	170,111	898,964	844,564	54,400
Total expenditures	64,870,529	64,870,529	59,291,469	5,579,060
Excess (deficiency) of revenues (under) expenditures	(771,434)	(771,434)	3,893,424	4,664,858
Other financing sources (uses):				
Transfers out	(3,262,419)	(3,262,419)	(3,229,856)	32,563
Total other financing sources (uses)	(3,262,419)	(3,262,419)	(3,229,856)	32,563
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(4,033,853)	(4,033,853)	663,568	4,697,421
Fund balances/equity, October 1	27,349,530	27,349,530	27,349,530	
Fund balances/equity, September 30	\$ 23,315,677	\$ 23,315,677	\$ 28,013,098	\$ 4,697,421

**LUBBOCK COUNTY, TEXAS**

## REQUIRED SUPPLEMENTARY INFORMATION

## SCHEDULE OF FUNDING PROGRESS

## TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

YEAR ENDED SEPTEMBER 30, 2010

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)
12/31/07	\$ 73,981,196	\$ 82,481,882	\$ 8,500,686	89.69%	\$ 30,981,510	27.44%
12/31/08	75,068,128	90,271,497	15,203,369	83.16%	35,927,173	42.32%
12/31/09	84,023,859	99,425,027	15,401,168	84.51%	41,322,958	37.27%

**LUBBOCK COUNTY, TEXAS****REQUIRED SUPPLEMENTARY INFORMATION****SCHEDULE OF FUNDING PROGRESS OF  
OTHER POSTEMPLOYMENT BENEFIT PLAN****YEAR ENDED SEPTEMBER 30, 2010****(AS REQUIRED BY GASB STATEMENT NO. 45)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Fiscal Year Ended	Employer Annual Required Contribution	Employer Amount Contributed (est.)	Interest on NOO (9) x 4.5%	ARC Adjustment (9) / (6)	Amortization Factor	OPEB Cost (2)+(4)-(5)	Change in NOO (7)-(3)	NOO Balance NOO + (8)
09/30/08	\$ 0	\$		0		\$	\$	
09/30/09	1,289,892	397,376			23.9854	1,289,892	892,516	892,516
09/30/10	1,328,589	398,089	40,163	37,211	23.9854	1,331,541	933,452	1,825,968

# **LUBBOCK COUNTY, TEXAS**

## **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2010**

### 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, 2009 through September 30, 2010.
- 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, 2010**

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund New Jail Construction 2006 Issue	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$ 5,557,997	\$ 551,392	\$ 1,228,775	\$ 7,338,164
Investments	12,430,436	1,654,174	3,713,162	17,797,772
Receivables ( net of allowances for uncollectibles):				
Taxes	37,438	59,215		96,653
Other	1,585,532	5,530	59,145	1,650,207
Other Current Assets	53,675			53,675
<b>Total Assets</b>	<b>\$ 19,665,078</b>	<b>\$ 2,270,311</b>	<b>\$ 5,001,082</b>	<b>\$ 26,936,471</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Payroll Taxes and Related Items	\$ 71,876	\$	\$	\$ 71,876
Accounts Payable	1,891,780		90,769	1,982,549
Accrued Wages	39,839			39,839
Deferred Revenue:				
Other	417,676	37,243		454,919
<b>Total Liabilities</b>	<b>2,421,171</b>	<b>37,243</b>	<b>90,769</b>	<b>2,549,183</b>
Fund Balances				
Reserved For:				
Debt Service		2,233,068		2,233,068
Unreserved, reported in:				
Special Revenue Funds	17,243,907			17,243,907
Capital Project Fund			4,910,313	4,910,313
<b>Total Fund Balances</b>	<b>17,243,907</b>	<b>2,233,068</b>	<b>4,910,313</b>	<b>24,387,288</b>
<b>Total Liabilities &amp; fund balances</b>	<b>\$ 19,665,078</b>	<b>\$ 2,270,311</b>	<b>\$ 5,001,082</b>	<b>\$ 26,936,471</b>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Fund New Jail Construction 2006 Issue	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
Property Tax	\$ 4,893,002	\$ 7,746,912	\$	\$ 12,639,914
Intergovernmental	5,468,473			5,468,473
Fees of Office	1,638,573			1,638,573
Charges for Services	2,954,708			2,954,708
Fines and Forfeitures	130,144			130,144
Investment Earnings	581,836	108,045	330,310	1,020,191
Other	1,972,352			1,972,352
Total revenues	<u>17,639,088</u>	<u>7,854,957</u>	<u>330,310</u>	<u>25,824,355</u>
Expenditures:				
Current:				
General Administration	90,583			90,583
Judicial	1,723,532			1,723,532
Legal	2,578,015			2,578,015
Public Safety	512,251			512,251
Correctional	6,955,818			6,955,818
Permanent Improvements	463,638			463,638
Elections	85,471			85,471
Culture/Recreation	300,411			300,411
Transportation	3,670,748			3,670,748
Capital Outlay	3,985,106		2,185,209	6,170,315
Debt Service:				
Principal Retirement		4,065,000		4,065,000
Interest and Fiscal Charges		3,220,783		3,220,783
Total expenditures	<u>20,365,573</u>	<u>7,285,783</u>	<u>2,185,209</u>	<u>29,836,565</u>
Excess (deficiency) of revenues (under) expenditures	(2,726,485)	569,174	(1,854,899)	(4,012,210)
Other financing sources (uses):				
Transfers in	6,852,090			6,852,090
Transfers out	(3,622,234)			(3,622,234)
Total other financing sources (uses)	<u>3,229,856</u>			<u>3,229,856</u>
Net change in fund balances	503,371	569,174	(1,854,899)	(782,354)
Fund balances/equity, October 1	16,740,536	1,663,894	6,765,212	25,169,642
Fund balances/equity, September 30	<u>\$ 17,243,907</u>	<u>\$ 2,233,068</u>	<u>\$ 4,910,313</u>	<u>\$ 24,387,288</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2010**

	020 Consolidated Road & Bridge	031 Precinct No. 1 Park	032 Slaton/Roosevelt Parks	033 Idalou/New Deal Parks
<b>ASSETS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$ 916,117	\$ 233,512	\$ 128,753	\$ 84,164
Investments	2,748,351	700,534	386,258	252,491
Receivables ( net of allowances for uncollectibles):				
Taxes		734	734	734
Other	57,427	766	721	516
Other Current Assets	192			
<b>Total Assets</b>	<b>\$ 3,722,087</b>	<b>\$ 935,546</b>	<b>\$ 516,466</b>	<b>\$ 337,905</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Payroll Taxes and Related Items	\$ 12,781	\$ 338	\$ 626	\$ 369
Accounts Payable	388,188	6,216	1,919	1,967
Accrued Wages	6,643	187	397	217
Deferred Revenue:				
Other	83,287	462	462	462
<b>Total Liabilities</b>	<b>490,899</b>	<b>7,203</b>	<b>3,404</b>	<b>3,015</b>
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds	3,231,188	928,343	513,062	334,890
<b>Total Fund Balances</b>	<b>3,231,188</b>	<b>928,343</b>	<b>513,062</b>	<b>334,890</b>
<b>Total Liabilities &amp; fund balances</b>	<b>\$ 3,722,087</b>	<b>\$ 935,546</b>	<b>\$ 516,466</b>	<b>\$ 337,905</b>



034 Shallowater Park	041 Permanent Improvement Fund	042 New Road Fund	050 Star Program	051 Juvenile Probation Fund
\$ 161,150	\$ 709,759	\$ 558,741	\$ 17,633	\$ 16,055
483,450	2,129,277	1,676,222	52,900	42,166
734	5,313			29,189
464	3,205	9,772		3,446
				2,940
<u>\$ 645,798</u>	<u>\$ 2,847,554</u>	<u>\$ 2,244,735</u>	<u>\$ 70,533</u>	<u>\$ 93,796</u>
\$ 511	\$	\$	\$ 2,956	\$ 11,213
5,152	447,698	6,951	65,953	57,655
734			1,624	5,837
462	3,342			18,358
<u>6,859</u>	<u>451,040</u>	<u>6,951</u>	<u>70,533</u>	<u>93,063</u>
638,939	2,396,514	2,237,784		733
<u>638,939</u>	<u>2,396,514</u>	<u>2,237,784</u>		<u>733</u>
<u>\$ 645,798</u>	<u>\$ 2,847,554</u>	<u>\$ 2,244,735</u>	<u>\$ 70,533</u>	<u>\$ 93,796</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2010**

	054 Juvenile Prob. Commission Grant	055 Juvenile Detention Fund	057 Juvenile Food Service Fund	058 Juvenile Substance Abus Treatment
<b>ASSETS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$ 1,163	\$	\$	\$ 4,991
Investments				
Receivables ( net of allowances for uncollectibles):				
Taxes				
Other	129,186	146,730	18,374	
Other Current Assets				
Total Assets	\$ 130,349	\$ 146,730	\$ 18,374	\$ 4,991
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Payroll Taxes and Related Items	\$ 4,173	\$ 19,005	\$ 709	\$
Accounts Payable	37,351	91,476	17,224	4,991
Accrued Wages	2,048	10,411	441	
Deferred Revenue:				
Other	86,777	25,838		
Total Liabilities	130,349	146,730	18,374	4,991
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds				
Total Fund Balances				
Total Liabilities & fund balances	\$ 130,349	\$ 146,730	\$ 18,374	\$ 4,991

e	060 Community Corrections Assistance	062 Regional ICBP Grant	064 Title IV-E	067 CJD DWI Court	068 CJD-Family Recovery Court
	\$ 8,414	\$ 4,597	\$	\$ 817	\$ 1,158
	4,417	23,353	28,660	20,625	20,407
	<u>\$ 12,831</u>	<u>\$ 27,950</u>	<u>\$ 28,660</u>	<u>\$ 21,442</u>	<u>\$ 21,565</u>
	\$ 425	\$	\$ 405	\$ 165	\$ 721
	6,388	4,627	28,036	21,181	20,441
	226		219	96	403
	5,792	23,323			
	<u>12,831</u>	<u>27,950</u>	<u>28,660</u>	<u>21,442</u>	<u>21,565</u>
	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
	<u>\$ 12,831</u>	<u>\$ 27,950</u>	<u>\$ 28,660</u>	<u>\$ 21,442</u>	<u>\$ 21,565</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2010**

	069 CJD-District Court JAG	070 On Line Access	071 MH- Private Defender	072 CJD Drug Court
<b>ASSETS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$	\$ 6,103	\$	\$ 536
Investments		18,311		
Receivables ( net of allowances for uncollectibles):				
Taxes				
Other	4,192	4,954	107,891	23,497
Other Current Assets				
Total Assets	\$ 4,192	\$ 29,368	\$ 107,891	\$ 24,033
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Payroll Taxes and Related Items	\$ 100	\$	\$	\$ 165
Accounts Payable	4,041	6,989	107,891	23,772
Accrued Wages	51			96
Deferred Revenue:				
Other				
Total Liabilities	4,192	6,989	107,891	24,033
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds		22,379		
Total Fund Balances		22,379		
Total Liabilities & fund balances	\$ 4,192	\$ 29,368	\$ 107,891	\$ 24,033

074 CO- Drug Court Fee	075 Dispute Resolution Fund	076 USDA AG Mediation	077 Domestic Relations Office	079 Truancy Mediation Program
\$ 11,357 34,071	\$ 13,431 40,287	\$	\$	\$
11,207	12,039 2,517	161,243 1,115	24,316	3,126
<u>\$ 56,635</u>	<u>\$ 68,274</u>	<u>\$ 162,358</u>	<u>\$ 24,316</u>	<u>\$ 3,126</u>
\$ 18,245	\$ 723 27,085 743	\$ 1,413 158,374 901	\$ 883 7,605 515	\$ 71 2,728 327
<u>18,245</u>	<u>21,855 50,406</u>	<u>1,670 162,358</u>	<u>150 9,153</u>	<u>3,126</u>
<u>38,390 38,390</u>	<u>17,868 17,868</u>		<u>15,163 15,163</u>	
<u>\$ 56,635</u>	<u>\$ 68,274</u>	<u>\$ 162,358</u>	<u>\$ 24,316</u>	<u>\$ 3,126</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2010**

	081 Law Library	083 Election Services Fund	084 HAVA Help America Vote	085 Election Admin Fee Fund
<b>ASSETS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$ 11,091	\$	\$	\$ 39,988
Investments	33,274			119,963
Receivables ( net of allowances for uncollectibles):				
Taxes				
Other	6,348	232,031	62,900	72
Other Current Assets				
Total Assets	\$ 50,713	\$ 232,031	\$ 62,900	\$ 160,023
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Payroll Taxes and Related Items	\$ 387	\$ 79	\$	\$
Accounts Payable	15,542	182,364	62,900	
Accrued Wages	239	258		
Deferred Revenue:				
Other				
Total Liabilities	16,168	182,701	62,900	
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds	34,545	49,330		160,023
Total Fund Balances	34,545	49,330		160,023
Total Liabilities & fund balances	\$ 50,713	\$ 232,031	\$ 62,900	\$ 160,023

086 Election Equipment Fund	088 Hazard Material EMG LEPC	089 Historic Survey Grant	090 Records Preservation Dist. Clerk	091 Co. Clerk Records Preservation
\$ 44,343 133,031	\$ 869	\$	\$ 9,658 28,974	\$ 652,272 1,956,817
84		4,020	750	8,275 46,516
<u>\$ 177,458</u>	<u>\$ 869</u>	<u>\$ 4,020</u>	<u>\$ 39,382</u>	<u>\$ 2,663,880</u>
\$	\$	\$ 4,020	\$ 1 1 11	\$ 196 2,188 135
	869 <u>869</u>	<u>4,020</u>	<u>13</u>	<u>2,519</u>
177,458 <u>177,458</u>			39,369 <u>39,369</u>	2,661,361 <u>2,661,361</u>
<u>\$ 177,458</u>	<u>\$ 869</u>	<u>\$ 4,020</u>	<u>\$ 39,382</u>	<u>\$ 2,663,880</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2010**

	092 Comm. Court Records Preservation	093 Court House Security	094 Court Record Preservation	096 Heritage Tourism Fund
<b>ASSETS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 160,862	\$ 280	\$ 6,785	\$ 2,136
<i>Investments</i>	482,587	839	20,356	6,409
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	3,467	2,492	1,430	5
<i>Other Current Assets</i>		395		
<b>Total Assets</b>	<b>\$ 646,916</b>	<b>\$ 4,006</b>	<b>\$ 28,571</b>	<b>\$ 8,550</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$ 1,088	\$	\$
<i>Accounts Payable</i>		1,790		
<i>Accrued Wages</i>		538		
Deferred Revenue:				
<i>Other</i>				
<b>Total Liabilities</b>		<b>3,416</b>		
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>	646,916	590	28,571	8,550
<b>Total Fund Balances</b>	<b>646,916</b>	<b>590</b>	<b>28,571</b>	<b>8,550</b>
<b>Total Liabilities &amp; fund balances</b>	<b>\$ 646,916</b>	<b>\$ 4,006</b>	<b>\$ 28,571</b>	<b>\$ 8,550</b>



097 Child Abuse Prevention	098 Judicial Technology Fund	099 Co & Dist CT Technology	102 Dist Court Record Technology	103 County Clerk Archive
\$ 283	\$ 42,391 127,176	\$ 323 969	\$ 2,866 8,601	\$ 189,943 569,830
	96	128	655	7,340
<u>\$ 283</u>	<u>\$ 169,663</u>	<u>\$ 1,420</u>	<u>\$ 12,122</u>	<u>\$ 767,113</u>
\$	\$ 4,068	\$	\$	\$
	4,068			
283	165,595	1,420	12,122	767,113
283	165,595	1,420	12,122	767,113
<u>\$ 283</u>	<u>\$ 169,663</u>	<u>\$ 1,420</u>	<u>\$ 12,122</u>	<u>\$ 767,113</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2010**

	113 Regional Public Defender- Capital	122 Sheriff Contraband Fund	124 Inmate Supply Fund
<b>ASSETS</b>			
Assets:			
Pooled Cash & Cash Equivalents	\$ 125,765	\$ 85,574	\$ 922,642
Investments	377,292		
Receivables ( net of allowances for uncollectibles):			
Taxes			
Other	196,363		155,274
Other Current Assets			
Total Assets	<u>\$ 699,420</u>	<u>\$ 85,574</u>	<u>\$ 1,077,916</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Payroll Taxes and Related Items	\$ 7,523	\$	\$
Accounts Payable	24,502		
Accrued Wages	4,033		
Deferred Revenue:			
Other			
Total Liabilities	<u>36,058</u>		
Fund Balances			
Unreserved, reported in:			
Special Revenue Funds	663,362	85,574	1,077,916
Total Fund Balances	<u>663,362</u>	<u>85,574</u>	<u>1,077,916</u>
Total Liabilities & fund balances	<u>\$ 699,420</u>	<u>\$ 85,574</u>	<u>\$ 1,077,916</u>

161 CDA Business Crimes	163 CDA Contraband Fund	164 South Plains Auto Task Force	165 CDA VAWA Recovery	166 JAG Justice Assistance
\$ 84,543	\$ 203,454	\$ 2,655	\$	\$ 90,823
2,073		65,844	4,082	
<u>\$ 86,616</u>	<u>\$ 203,454</u>	<u>\$ 68,499</u>	<u>\$ 4,082</u>	<u>\$ 90,823</u>
\$ 549	\$	\$ 3,082	\$ 378	\$
733		8,576	3,498	1,580
232		1,517	206	
		55,324		89,243
<u>1,514</u>		<u>68,499</u>	<u>4,082</u>	<u>90,823</u>
85,102	203,454			
<u>85,102</u>	<u>203,454</u>			
<u>\$ 86,616</u>	<u>\$ 203,454</u>	<u>\$ 68,499</u>	<u>\$ 4,082</u>	<u>\$ 90,823</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2010**

	171 VCLG Victim Coordinator	175 Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
<b>ASSETS</b>			
Assets:			
Pooled Cash & Cash Equivalents	\$	\$	\$ 5,557,997
Investments			12,430,436
Receivables ( net of allowances for uncollectibles):			
Taxes			37,438
Other	1,409	9,860	1,585,532
Other Current Assets			53,675
Total Assets	\$ 1,409	\$ 9,860	\$ 19,665,078
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Payroll Taxes and Related Items	\$ 84	\$ 757	\$ 71,876
Accounts Payable	1,181	8,693	1,891,780
Accrued Wages	144	410	39,839
Deferred Revenue:			
Other			417,676
Total Liabilities	1,409	9,860	2,421,171
Fund Balances			
Unreserved, reported in:			
Special Revenue Funds			17,243,907
Total Fund Balances			17,243,907
Total Liabilities & fund balances	\$ 1,409	\$ 9,860	\$ 19,665,078

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	020 Consolidated Road & Bridge	031 Precinct No. 1 Park	032 Slaton/Roosevelt Parks	033 Idalou/New Deal Parks
Revenue:				
Taxes				
Property Tax	\$	\$ 94,340	\$ 94,339	\$ 94,339
Intergovernmental	412,695			
Fees of Office				
Charges for Services	1,789,340			
Fines and Forfeitures				
Investment Earnings	102,742	30,452	17,163	11,032
Other	412,328	8,865	8,900	6,750
Total revenues	<u>2,717,105</u>	<u>133,657</u>	<u>120,402</u>	<u>112,121</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation		63,990	92,763	62,699
Transportation	3,308,751			
Capital Outlay	991,889	4,750		
Debt Service:				
Total expenditures	<u>4,300,640</u>	<u>68,740</u>	<u>92,763</u>	<u>62,699</u>
Excess (deficiency) of revenues (under) expenditures	(1,583,535)	64,917	27,639	49,422
Other financing sources (uses):				
Transfers in	1,895,269			
Transfers out				
Total other financing sources (uses)	<u>1,895,269</u>			
Net change in fund balances	311,734	64,917	27,639	49,422
Fund balances/equity, October 1	2,919,454	863,426	485,423	285,468
Fund balances/equity, September 30	<u>\$ 3,231,188</u>	<u>\$ 928,343</u>	<u>\$ 513,062</u>	<u>\$ 334,890</u>

034 Shallowater Park	041 Permanent Improvement Fund	042 New Road Fund	046 Safe School Program/ JJAEP	050 Star Program
\$ 94,339	\$ 705,079	\$	\$ 76,630	\$ 281,002
		452,393		
21,118	110,158	74,953		
5,008	538,961	3,074		
<u>120,465</u>	<u>1,354,198</u>	<u>530,420</u>	<u>76,630</u>	<u>281,002</u>
			76,630	393,364
	463,638			
66,612		361,997		
4,750	2,258,069	166,153		22,876
<u>71,362</u>	<u>2,721,707</u>	<u>528,150</u>	<u>76,630</u>	<u>416,240</u>
49,103	(1,367,509)	2,270		(135,238)
				135,238
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>135,238</u>
49,103	(1,367,509)	2,270		
589,836	3,764,023	2,235,514		
<u>\$ 638,939</u>	<u>\$ 2,396,514</u>	<u>\$ 2,237,784</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, 2010

	051 Juvenile Probation Fund	054 Juvenile Prob. Commission Grant	055 Juvenile Detention Fund	057 Juvenile Food Service Fund
Revenue:				
Taxes				
Property Tax	\$ 3,810,566	\$	\$	\$
Intergovernmental	69,767	485,065	747,643	128,506
Fees of Office				
Charges for Services	12,677		366,790	
Fines and Forfeitures				
Investment Earnings	43,534			
Other	1,500			
Total revenues	<u>3,938,044</u>	<u>485,065</u>	<u>1,114,433</u>	<u>128,506</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional	1,856,066	664,140	2,726,423	234,249
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation			37,131	
Capital Outlay				
Debt Service:				
Total expenditures	<u>1,856,066</u>	<u>664,140</u>	<u>2,763,554</u>	<u>234,249</u>
Excess (deficiency) of revenues (under) expenditures	2,081,978	(179,075)	(1,649,121)	(105,743)
Other financing sources (uses):				
Transfers in	1,007,609	230,609	1,649,121	105,743
Transfers out	(3,524,695)	(51,534)		
Total other financing sources (uses)	<u>(2,517,086)</u>	<u>179,075</u>	<u>1,649,121</u>	<u>105,743</u>
Net change in fund balances	(435,108)			
Fund balances/equity, October 1	435,841			
Fund balances/equity, September 30	<u>\$ 733</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

058 Juvenile Substance Abuse Treatment	060 Community Corrections Assistance	062 Regional ICBP Grant	064 Title IV-E	067 CJD DWI Court
\$ 15,620	\$ 50,050	\$ 80,453	\$ 92,802	\$ 35,876
			2,154	
<u>15,620</u>	<u>50,050</u>	<u>80,453</u>	<u>94,956</u>	<u>35,876</u>
				35,876
562,791	52,444	80,453	279,150	
<u>562,791</u>	<u>52,444</u>	<u>80,453</u>	<u>279,150</u>	<u>35,876</u>
(547,171)	(2,394)		(184,194)	
547,171			908,346	
<u>547,171</u>			<u>(42,771)</u>	
			865,575	
	(2,394)		681,381	
	2,394		(681,381)	
<u>\$</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, 2010

	068 CJD-Family Recovery Court	069 CJD-District Court JAG	070 On Line Access	071 MH- Private Defender
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	58,279	57,979	30,120	269,372
Fees of Office				
Charges for Services				
Fines and Forfeitures			612	
Investment Earnings				
Other				
Total revenues	<u>58,279</u>	<u>57,979</u>	<u>30,732</u>	<u>269,372</u>
Expenditures:				
Current:				
General Administration				
Judicial	58,279	13,979	23,969	448,954
Legal				
Public Safety				
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay		44,000		
Debt Service:				
Total expenditures	<u>58,279</u>	<u>57,979</u>	<u>23,969</u>	<u>448,954</u>
Excess (deficiency) of revenues (under) expenditures			6,763	(179,582)
Other financing sources (uses):				
Transfers in				179,582
Transfers out				
Total other financing sources (uses)				<u>179,582</u>
Net change in fund balances			6,763	
Fund balances/equity, October 1			15,616	
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 22,379</u>	<u>\$</u>

072 CJD Drug Court	074 CO- Drug Court Fee	075 Dispute Resolution Fund	076 USDA AG Mediation	077 Domestic Relations Office
\$	\$	\$	\$	\$
120,639	39,528	323,277	361,509 5,022	182,538
	1,092	49		332
<u>120,639</u>	<u>40,620</u>	<u>323,326</u>	<u>150,596</u> <u>517,127</u>	<u>182,870</u>
120,639	21,060	309,607	519,400	168,052
<u>120,639</u>	<u>21,060</u>	<u>309,607</u>	<u>519,400</u>	<u>168,052</u>
	19,560	13,719	(2,273)	14,818
		(3,049)	202	
		<u>(3,049)</u>	<u>202</u>	
	19,560	10,670	(2,071)	14,818
	18,830	7,198	2,071	345
<u>\$</u>	<u>\$ 38,390</u>	<u>\$ 17,868</u>	<u>\$</u>	<u>\$ 15,163</u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	078 Truancy Mediation Program	079 Truancy Mediation Program	081 Law Library	083 Election Services Fund
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental		24,807		
Fees of Office				
Charges for Services			191,707	50,080
Fines and Forfeitures				
Investment Earnings			1,168	
Other			1,272	
Total revenues	<u>                    </u>	<u>24,807</u>	<u>194,147</u>	<u>50,080</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal		27,839	67,069	
Public Safety				
Correctional				
Permanent Improvements				
Elections				750
Culture/Recreation				
Transportation				
Capital Outlay			114,304	
Debt Service:				
Total expenditures	<u>                    </u>	<u>27,839</u>	<u>181,373</u>	<u>750</u>
Excess (deficiency) of revenues (under) expenditures		(3,032)	12,774	49,330
Other financing sources (uses):				
Transfers in		3,032		
Transfers out	(185)			
Total other financing sources (uses)	<u>(185)</u>	<u>3,032</u>		
Net change in fund balances	(185)		12,774	49,330
Fund balances/equity, October 1	185		21,771	
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 34,545</u>	<u>\$ 49,330</u>

084 HAVA Help America Vote	085 Election Admin Fee Fund	086 Election Equipment Fund	089 Historic Survey Grant	090 Records Preservation Dist. Clerk
\$	\$	\$	\$	\$
84,721			4,018	18,035
	46,037	43,530		
	3,841	4,561		1,118
			10,329	
<u>84,721</u>	<u>49,878</u>	<u>48,091</u>	<u>14,347</u>	<u>19,153</u>
				5,282
84,721			14,347	
<u>84,721</u>			<u>14,347</u>	<u>5,282</u>
	49,878	48,091		13,871
	49,878	48,091		13,871
	110,145	129,367		25,498
<u>\$</u>	<u>\$ 160,023</u>	<u>\$ 177,458</u>	<u>\$</u>	<u>\$ 39,369</u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	091 Co. Clerk Records Preservation	092 Comm. Court Records Preservation	093 Court House Security	094 Court Record Preservation
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Fees of Office	232,078	99,257	118,613	28,209
Charges for Services				
Fines and Forfeitures				
Investment Earnings	84,020	19,503	355	362
Other				
Total revenues	<u>316,098</u>	<u>118,760</u>	<u>118,968</u>	<u>28,571</u>
Expenditures:				
Current:				
General Administration	90,583			
Judicial				
Legal				
Public Safety			137,658	
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Total expenditures	<u>90,583</u>	<u></u>	<u>137,658</u>	<u></u>
Excess (deficiency) of revenues (under) expenditures	225,515	118,760	(18,690)	28,571
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	225,515	118,760	(18,690)	28,571
Fund balances/equity, October 1	2,435,846	528,156	19,280	
Fund balances/equity, September 30	<u>\$ 2,661,361</u>	<u>\$ 646,916</u>	<u>\$ 590</u>	<u>\$ 28,571</u>

096 Heritage Tourism Fund	097 Child Abuse Prevention	098 Judicial Technology Fund	099 Co & Dist CT Technology	102 Dist Court Record Technology
\$	\$	\$	\$	\$
	202	36,500	1,408	16,803
1,079	6	5,374	12	244
<u>1,079</u>	<u>208</u>	<u>41,874</u>	<u>1,420</u>	<u>17,047</u>
		19,704		4,925
		3,937		
		<u>23,641</u>		<u>4,925</u>
1,079	208	18,233	1,420	12,122
<u>1,079</u>	<u>208</u>	<u>18,233</u>	<u>1,420</u>	<u>12,122</u>
7,471	75	147,362		
<u>\$ 8,550</u>	<u>\$ 283</u>	<u>\$ 165,595</u>	<u>\$ 1,420</u>	<u>\$ 12,122</u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	103 County Clerk Archive	113 Regional Public Defender- Capital	122 Sheriff Contraband Fund	124 Inmate Supply Fund
Revenue:				
Taxes	\$	\$	\$	\$
Property Tax				
Intergovernmental		1,099,232		
Fees of Office	238,820			
Charges for Services			130,144	
Fines and Forfeitures		11,852	1,704	5,320
Investment Earnings	21,283		32,289	270,010
Other				
Total revenues	<u>260,103</u>	<u>1,111,084</u>	<u>164,137</u>	<u>275,330</u>
Expenditures:				
Current:				
General Administration				
Judicial		970,865		
Legal				
Public Safety			117,040	237,390
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation			101,973	
Capital Outlay				
Debt Service:				
Total expenditures	<u></u>	<u>970,865</u>	<u>219,013</u>	<u>237,390</u>
Excess (deficiency) of revenues (under) expenditures	260,103	140,219	(54,876)	37,940
Other financing sources (uses):				
Transfers in		60,701		
Transfers out				
Total other financing sources (uses)	<u></u>	<u>60,701</u>	<u></u>	<u></u>
Net change in fund balances	260,103	200,920	(54,876)	37,940
Fund balances/equity, October 1	507,010	462,442	140,450	1,039,976
Fund balances/equity, September 30	<u>\$ 767,113</u>	<u>\$ 663,362</u>	<u>\$ 85,574</u>	<u>\$ 1,077,916</u>

126 VINE	146 LECD Grant Emergency Comm.	161 CDA Business Crimes	163 CDA Contraband Fund	164 South Plains Auto Task Force
\$ 30,108	\$ 18,147	\$ 268,163	\$	\$ 427,341
		1,321	5,476	
		28,672	419,665	74,133
<u>30,108</u>	<u>18,147</u>	<u>298,156</u>	<u>425,141</u>	<u>501,474</u>
30,108	20,163	268,315	365,831	550,525
				65,092
<u>30,108</u>	<u>20,163</u>	<u>268,315</u>	<u>365,831</u>	<u>615,617</u>
	(2,016)	29,841	59,310	(114,143)
	2,016			93,992
<u></u>	<u>2,016</u>	<u></u>	<u></u>	<u>93,992</u>
		29,841	59,310	(20,151)
		55,261	144,144	20,151
<u>\$</u>	<u>\$</u>	<u>\$ 85,102</u>	<u>\$ 203,454</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, 2010

	165 CDA VAWA Recovery	166 JAG Justice Assistance
Revenue:		
Taxes		
Property Tax	\$	\$
Intergovernmental	9,602	346,321
Fees of Office		
Charges for Services		
Fines and Forfeitures		
Investment Earnings		
Other		
Total revenues	<u>9,602</u>	<u>346,321</u>
Expenditures:		
Current:		
General Administration		
Judicial		
Legal	9,602	176,139
Public Safety		
Correctional		
Permanent Improvements		
Elections		
Culture/Recreation		
Transportation		170,182
Capital Outlay		
Debt Service:		
Total expenditures	<u>9,602</u>	<u>346,321</u>
Excess (deficiency) of revenues (under) expenditures		
Other financing sources (uses):		
Transfers in		
Transfers out		
Total other financing sources (uses)		
Net change in fund balances		
Fund balances/equity, October 1		
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>

171 VCLG Victim Coordinator	175 Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$	\$	\$
19,622	60,667	4,893,002
		5,468,473
		1,638,573
		2,954,708
		130,144
		581,836
		1,972,352
<u>19,622</u>	<u>60,667</u>	<u>17,639,088</u>
		90,583
		1,723,532
20,075	95,561	2,578,015
		512,251
		6,955,818
		463,638
		85,471
		300,411
		3,670,748
		3,985,106
<u>20,075</u>	<u>95,561</u>	<u>20,365,573</u>
(453)	(34,894)	(2,726,485)
	33,459	6,852,090
	<u>33,459</u>	<u>(3,622,234)</u>
(453)	(1,435)	3,229,856
453	1,435	503,371
<u>\$ 453</u>	<u>\$ 1,435</u>	<u>\$ 16,740,536</u>
		<u>\$ 17,243,907</u>

**LUBBOCK COUNTY, TEXAS**  
**CONSOLIDATED ROAD & BRIDGE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**EXHIBIT C-5**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 431,402	\$ 431,402	\$ 412,695	\$ (18,707)
Charges for Services	1,700,000	1,700,000	1,789,340	89,340
Investment Earnings	35,000	35,000	102,742	67,742
Other	200,500	402,572	412,328	9,756
Total revenues	<u>2,366,902</u>	<u>2,568,974</u>	<u>2,717,105</u>	<u>148,131</u>
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	1,895,269	1,916,269	1,793,829	122,440
Supplies	458,300	1,409,215	940,079	469,136
Maintenance	690,000	690,000	460,018	229,982
Utilities	57,000	57,000	41,777	15,223
Training/Dues	4,000	4,000	1,777	2,223
Professional/Contract Services	144,000	89,722	35,228	54,494
Rental/Leases	40,000	65,000	36,043	28,957
Total Transportation	<u>3,288,569</u>	<u>4,231,206</u>	<u>3,308,751</u>	<u>922,455</u>
Capital Outlay	<u>913,877</u>	<u>1,170,227</u>	<u>991,889</u>	<u>178,338</u>
Total expenditures	<u>4,202,446</u>	<u>5,401,433</u>	<u>4,300,640</u>	<u>1,100,793</u>
Excess (deficiency) of revenues (under) expenditures	<u>(1,835,544)</u>	<u>(2,832,459)</u>	<u>(1,583,535)</u>	<u>1,248,924</u>
Other financing sources (uses):				
Transfers in	1,895,269	1,895,269	1,895,269	
Total other financing sources (uses)	<u>1,895,269</u>	<u>1,895,269</u>	<u>1,895,269</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	59,725	(937,190)	311,734	1,248,924
Fund balances/equity, October 1	2,919,454	2,919,454	2,919,454	
Fund balances/equity, September 30	<u>\$ 2,979,179</u>	<u>\$ 1,982,264</u>	<u>\$ 3,231,188</u>	<u>\$ 1,248,924</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-6

PRECINCT 1 PARK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 94,938	\$ 94,938	\$ 94,340	\$ 598
Investment Earnings	25,000	25,000	30,452	5,452
Other	6,200	6,200	8,865	2,665
Total revenues	126,138	126,138	133,657	7,519
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	58,036	58,036	54,559	3,477
Supplies	23,000	23,000	665	22,335
Maintenance	28,000	23,000	1,974	21,026
Utilities	8,000	8,000	6,792	1,208
Professional Contract Services	5,000	5,000		5,000
Total Culture/Recreation	122,036	117,036	63,990	53,046
Capital Outlay		5,000	4,750	250
Total expenditures	122,036	122,036	68,740	53,296
Excess (deficiency) of revenues (under) expenditures	4,102	4,102	64,917	60,815
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	4,102	4,102	64,917	60,815
Fund balances/equity, October 1	863,426	863,426	863,426	
Fund balances/equity, September 30	\$ 867,528	\$ 867,528	\$ 928,343	\$ 60,815

**LUBBOCK COUNTY, TEXAS**  
**SLATON/ROOSEVELT PARKS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**EXHIBIT C-7**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 94,938	\$ 94,938	\$ 94,339	\$ 599
Investment Earnings	18,000	18,000	17,163	(837)
Other	2,650	2,650	8,900	6,250
Total revenues	115,588	115,588	120,402	4,814
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	92,542	92,542	79,277	13,265
Supplies	3,700	3,700	1,460	2,240
Maintenance	26,000	26,000	5,493	20,507
Utilities	10,000	10,000	6,088	3,912
Training/Dues	1,000	1,000	445	555
Professional Contract Services	1,200	1,200		1,200
Total Culture/Recreation	134,442	134,442	92,763	41,679
Capital Outlay	35,000	35,000		35,000
Total expenditures	169,442	169,442	92,763	76,679
Excess (deficiency) of revenues (under) expenditures	(53,854)	(53,854)	27,639	81,493
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(53,854)	(53,854)	27,639	81,493
Fund balances/equity, October 1	485,423	485,423	485,423	
Fund balances/equity, September 30	\$ 431,569	\$ 431,569	\$ 513,062	\$ 81,493

**LUBBOCK COUNTY, TEXAS**  
**IDALOU/NEW DEAL PARKS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**EXHIBIT C-8**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 95,013	\$ 95,013	\$ 94,339	\$ 674
Investment Earnings	6,800	6,800	11,032	4,232
Other	10,100	10,100	6,750	(3,350)
Total revenues	<u>111,913</u>	<u>111,913</u>	<u>112,121</u>	<u>208</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	58,609	58,609	48,289	10,320
Supplies	10,000	7,000	129	6,871
Maintenance	16,000	17,500	8,247	9,253
Utilities	5,000	6,500	6,034	466
Total Culture/Recreation	<u>89,609</u>	<u>89,609</u>	<u>62,699</u>	<u>26,910</u>
Capital Outlay	<u>30,000</u>	<u>30,000</u>		<u>30,000</u>
Total expenditures	<u>119,609</u>	<u>119,609</u>	<u>62,699</u>	<u>56,910</u>
Excess (deficiency) of revenues (under) expenditures	<u>(7,696)</u>	<u>(7,696)</u>	<u>49,422</u>	<u>57,118</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(7,696)</u>	<u>(7,696)</u>	<u>49,422</u>	<u>57,118</u>
Fund balances/equity, October 1	285,468	285,468	285,468	
Fund balances/equity, September 30	<u>\$ 277,772</u>	<u>\$ 277,772</u>	<u>\$ 334,890</u>	<u>\$ 57,118</u>

**LUBBOCK COUNTY, TEXAS**

SHALLOWATER PARK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 94,938	\$ 94,938	\$ 94,339	\$ 599
Investment Earnings	20,000	20,000	21,118	1,118
Other	2,000	2,000	5,008	3,008
Total revenues	116,938	116,938	120,465	3,527
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	52,136	54,061	54,211	(150)
Supplies	20,720	20,720	2,427	18,293
Maintenance	10,500	8,575	4,471	4,104
Utilities	9,000	9,000	5,503	3,497
Professional Contract Services	2,500	2,500		2,500
Total Culture/Recreation	94,856	94,856	66,612	28,244
Capital Outlay	28,000	28,000	4,750	23,250
Total expenditures	122,856	122,856	71,362	51,494
Excess (deficiency) of revenues (under) expenditures	(5,918)	(5,918)	49,103	55,021
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(5,918)	(5,918)	49,103	55,021
Fund balances/equity, October 1	589,836	589,836	589,836	
Fund balances/equity, September 30	\$ 583,918	\$ 583,918	\$ 638,939	\$ 55,021

**LUBBOCK COUNTY, TEXAS**  
**PERMANENT IMPROVEMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**EXHIBIT C-10**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 708,664	\$ 708,664	\$ 705,079	\$ 3,585
Investment Earnings	80,000	80,000	110,158	30,158
Other	483,732	483,732	538,961	55,229
Total revenues	<u>1,272,396</u>	<u>1,272,396</u>	<u>1,354,198</u>	<u>81,802</u>
Expenditures:				
Capital Outlay	<u>2,320,000</u>	<u>2,595,000</u>	<u>2,258,069</u>	<u>336,931</u>
Permanent Improvements				
Professional/Contract Services	242,000	317,000	288,076	28,924
Rental/Leases	200,000	200,000	175,562	24,438
Total Permanent Improvements	<u>442,000</u>	<u>517,000</u>	<u>463,638</u>	<u>53,362</u>
Total expenditures	<u>2,762,000</u>	<u>3,112,000</u>	<u>2,721,707</u>	<u>390,293</u>
Excess (deficiency) of revenues (under) expenditures	<u>(1,489,604)</u>	<u>(1,839,604)</u>	<u>(1,367,509)</u>	<u>472,095</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,489,604)</u>	<u>(1,839,604)</u>	<u>(1,367,509)</u>	<u>472,095</u>
Fund balances/equity, October 1	3,764,023	3,764,023	3,764,023	
Fund balances/equity, September 30	<u>\$ 2,274,419</u>	<u>\$ 1,924,419</u>	<u>\$ 2,396,514</u>	<u>\$ 472,095</u>



**LUBBOCK COUNTY, TEXAS**  
**NEW ROAD FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**EXHIBIT C-11**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 420,000	\$ 420,000	\$ 452,393	\$ 32,393
Investment Earnings	90,000	90,000	74,953	(15,047)
Other			3,074	3,074
Total revenues	<u>510,000</u>	<u>510,000</u>	<u>530,420</u>	<u>20,420</u>
Expenditures:				
Current:				
Transportation				
Supplies	496,500	585,346	361,997	223,349
Professional/Contract Services	100,000			
Total Transportation	<u>596,500</u>	<u>585,346</u>	<u>361,997</u>	<u>223,349</u>
Capital Outlay	155,000	166,154	166,153	1
Total expenditures	<u>751,500</u>	<u>751,500</u>	<u>528,150</u>	<u>223,350</u>
Excess (deficiency) of revenues (under) expenditures	<u>(241,500)</u>	<u>(241,500)</u>	<u>2,270</u>	<u>243,770</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(241,500)	(241,500)	2,270	243,770
Fund balances/equity, October 1	2,235,514	2,235,514	2,235,514	
Fund balances/equity, September 30	<u>\$ 1,994,014</u>	<u>\$ 1,994,014</u>	<u>\$ 2,237,784</u>	<u>\$ 243,770</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-12

SAFE SCHOOL PROGRAM/ JJAEP

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 76,630	\$ 76,630	\$ 76,630	\$
Total revenues	76,630	76,630	76,630	
Expenditures:				
Current:				
Correctional				
Professional Contract Services	76,630	76,630	76,630	
Total Correctional	76,630	76,630	76,630	
Total expenditures	76,630	76,630	76,630	
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-13

STAR PROGRAM- JUVENILE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 342,818	\$ 342,818	\$ 281,002	\$ (61,816)
Total revenues	<u>342,818</u>	<u>342,818</u>	<u>281,002</u>	<u>(61,816)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	485,847	462,847	374,457	88,390
Supplies	7,700	7,700	4,153	3,547
Maintenance	13,000	13,000	9,292	3,708
Training/Dues	5,500	5,500	5,462	38
Total Correctional	<u>512,047</u>	<u>489,047</u>	<u>393,364</u>	<u>95,683</u>
Capital Outlay				
Total expenditures	<u>512,047</u>	<u>512,047</u>	<u>416,240</u>	<u>95,807</u>
Excess (deficiency) of revenues (under) expenditures	<u>(169,229)</u>	<u>(169,229)</u>	<u>(135,238)</u>	<u>33,991</u>
Transfers in	169,229	169,229	135,238	(33,991)
Total other financing sources (uses)	<u>169,229</u>	<u>169,229</u>	<u>135,238</u>	<u>(33,991)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-14

JUVENILE PROBATION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 3,827,403	\$ 3,827,403	\$ 3,810,566	\$ 16,837
Intergovernmental	54,150	71,250	69,767	(1,483)
Charges for Services	13,000	13,000	12,677	(323)
Investment Earnings	62,500	62,500	43,534	(18,966)
Other	3,800	3,800	1,500	(2,300)
Total revenues	<u>3,960,853</u>	<u>3,977,953</u>	<u>3,938,044</u>	<u>(39,909)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,489,792	1,491,141	1,370,415	120,726
Supplies	55,550	56,550	38,289	18,261
Maintenance	44,500	44,500	35,435	9,065
Utilities	188,000	188,000	131,139	56,861
Training/Dues	100,325	100,325	74,264	26,061
Professional Contract Services	222,175	238,275	171,143	67,132
Rental/Leases	36,350	36,350	35,280	1,070
Insurance/Bonds	250	250	101	149
Total Correctional	<u>2,136,942</u>	<u>2,155,391</u>	<u>1,856,066</u>	<u>299,325</u>
Capital Outlay	<u>8,000</u>	<u>8,000</u>		<u>8,000</u>
Total expenditures	<u>2,144,942</u>	<u>2,163,391</u>	<u>1,856,066</u>	<u>307,325</u>
Excess (deficiency) of revenues (under) expenditures	<u>1,815,911</u>	<u>1,814,562</u>	<u>2,081,978</u>	<u>267,416</u>
Other financing sources (uses):				
Transfers in	964,838	964,838	1,007,609	42,771
Transfers out	(4,143,402)	(4,143,402)	(3,524,695)	618,707
Total other financing sources (uses)	<u>(3,178,564)</u>	<u>(3,178,564)</u>	<u>(2,517,086)</u>	<u>661,478</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,362,653)</u>	<u>(1,364,002)</u>	<u>(435,108)</u>	<u>928,894</u>
Fund balances/equity, October 1	435,841	435,841	435,841	
Fund balances/equity, September 30	<u>\$ (926,812)</u>	<u>\$ (928,161)</u>	<u>\$ 733</u>	<u>\$ 928,894</u>

**LUBBOCK COUNTY, TEXAS**
**EXHIBIT C-15**

JUVENILE PROBATION COMMISSION GRANT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 500,892	\$ 500,892	\$ 485,065	\$ (15,827)
Total revenues	500,892	500,892	485,065	(15,827)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	600,950	616,058	515,430	100,628
Utilities	163,885	163,885	148,710	15,175
Total Correctional	764,835	779,943	664,140	115,803
Total expenditures	764,835	779,943	664,140	115,803
Excess (deficiency) of revenues (under) expenditures	(263,943)	(279,051)	(179,075)	99,976
Transfers in	315,477	330,585	230,609	(99,976)
Transfers out	(51,534)	(51,534)	(51,534)	
Total other financing sources (uses)	263,943	279,051	179,075	(99,976)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-16

JUVENILE DETENTION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 727,986	\$ 754,287	\$ 747,643	\$ (6,644)
Charges for Services	360,000	360,000	366,790	6,790
Total revenues	1,087,986	1,114,287	1,114,433	146
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	2,688,732	2,858,013	2,403,729	454,284
Supplies	70,722	70,722	56,902	13,820
Maintenance	4,000	4,000	2,351	1,649
Training/Dues	15,000	15,000	7,493	7,507
Professional Contract Services	343,600	343,600	164,678	178,922
Insurance/Bonds	75,000	100,000	91,270	8,730
Total Correctional	3,197,054	3,391,335	2,726,423	664,912
Capital Outlay	45,850	20,000	37,131	(17,131)
Total expenditures	3,242,904	3,411,335	2,763,554	647,781
Excess (deficiency) of revenues (under) expenditures	(2,154,918)	(2,297,048)	(1,649,121)	647,927
Transfers in	2,154,918	2,297,048	1,649,121	(647,927)
Total other financing sources (uses)	2,154,918	2,297,048	1,649,121	(647,927)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-17

JUVENILE FOOD SERVICE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 143,000	\$ 143,136	\$ 128,506	\$ (14,630)
Total revenues	143,000	143,136	128,506	(14,630)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	119,647	122,656	100,824	21,832
Supplies	146,500	136,500	125,465	11,035
Maintenance	250	250		250
Professional Contract Services	7,500	7,900	5,628	2,272
Rental/Leases	2,100	2,236	2,332	(96)
Total Correctional	275,997	269,542	234,249	35,293
Total expenditures	275,997	269,542	234,249	35,293
Excess (deficiency) of revenues (under) expenditures	(132,997)	(126,406)	(105,743)	20,663
Transfers in	132,997	126,406	105,743	(20,663)
Total other financing sources (uses)	132,997	126,406	105,743	20,663
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-18

JUVENILE SUBSTANCE ABUSE TREATMENT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 17,100	\$ 17,100	\$ 15,620	\$ (1,480)
Total revenues	17,100	17,100	15,620	(1,480)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	520,004	520,429	476,422	44,007
Supplies	27,250	27,250	15,568	11,682
Maintenance	1,000	1,000	935	65
Training/Dues	1,000	350	349	1
Professional Contract Services	80,000	80,650	69,517	11,133
Total Correctional	629,254	629,679	562,791	66,888
Total expenditures	629,254	629,679	562,791	66,888
Excess (deficiency) of revenues (under) expenditures	(612,154)	(612,579)	(547,171)	65,408
Other financing sources (uses):				
Transfers in	612,154	612,154	547,171	(64,983)
Total other financing sources (uses)	612,154	612,154	547,171	(64,983)
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(425)		425
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ (425)	\$	\$ 425



**LUBBOCK COUNTY, TEXAS****EXHIBIT C-19**

COMM. CORR. ASST. PROGRAM

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 55,915	\$ 57,464	\$ 50,050	\$ (7,414)
Total revenues	55,915	57,464	50,050	(7,414)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	55,915	57,464	52,444	5,020
Total Correctional	55,915	57,464	52,444	5,020
Total expenditures	55,915	57,464	52,444	5,020
Excess (deficiency) of revenues (under) expenditures			(2,394)	(2,394)
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(2,394)	(2,394)
Fund balances/equity, October 1	2,394	2,394	2,394	
Fund balances/equity, September 30	\$ 2,394	\$ 2,394	\$	\$ (2,394)

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-20

REGIONAL ICBP GRANT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 93,412	\$ 93,412	\$ 80,453	\$ (12,959)
Total revenues	93,412	93,412	80,453	(12,959)
Expenditures:				
Current:				
Correctional				
Utilities	2,550	2,550	2,550	
Training/Dues	10,728	10,728	9,816	912
Professional Contract Services	80,134	80,134	68,087	12,047
Total Correctional	93,412	93,412	80,453	12,959
Total expenditures	93,412	93,412	80,453	12,959
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**
**EXHIBIT C-21**

TITLE IV-E

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 120,304	\$ 120,304	\$ 92,802	\$ (27,502)
Charges for Services	22,000	22,000	2,154	(19,846)
Total revenues	<u>142,304</u>	<u>142,304</u>	<u>94,956</u>	<u>(47,348)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	67,905	67,905	53,529	14,376
Utilities	260,756	260,756	220,384	40,372
Professional Contract Services	15,000	15,000	5,237	9,763
Total Correctional	<u>343,661</u>	<u>343,661</u>	<u>279,150</u>	<u>64,511</u>
Total expenditures	<u>343,661</u>	<u>343,661</u>	<u>279,150</u>	<u>64,511</u>
Excess (deficiency) of revenues (under) expenditures	<u>(201,357)</u>	<u>(201,357)</u>	<u>(184,194)</u>	<u>17,163</u>
Other financing sources (uses):				
Transfers in	810,161	810,161	908,346	(98,185)
Transfers out			(42,771)	42,771
Total other financing sources (uses)	<u>810,161</u>	<u>810,161</u>	<u>865,575</u>	<u>(55,414)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>608,804</u>	<u>608,804</u>	<u>681,381</u>	<u>(72,577)</u>
Fund balances/equity, October 1	(681,381)	(681,381)	(681,381)	
Fund balances/equity, September 30	<u>\$ (72,577)</u>	<u>\$ (72,577)</u>	<u>\$ (72,577)</u>	<u>\$ (72,577)</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-22

CJD- DWI COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 62,824	\$ 62,824	\$ 35,876	\$ (26,948)
Total revenues	62,824	62,824	35,876	(26,948)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	26,594	26,594	18,102	8,492
Supplies	17,500	17,500	16,127	1,373
Training/Dues	2,500	2,500	879	1,621
Professional/Contract Services	16,230	16,230	768	15,462
Total Judicial	62,824	62,824	35,876	26,948
Total expenditures	62,824	62,824	35,876	26,948
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**CJD- FAMILY RECOVERY COURT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**EXHIBIT C-23**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 98,528	\$ 98,528	\$ 58,279	\$ (40,249)
Total revenues	98,528	98,528	58,279	(40,249)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	61,594	61,594	50,660	10,934
Supplies	17,500	17,500	4,989	12,511
Training/Dues	2,500	2,500	1,442	1,058
Professional/Contract Services	16,934	16,934	1,188	15,746
Total Judicial	98,528	98,528	58,279	40,249
Total expenditures	98,528	98,528	58,279	40,249
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-24

CJD-DISTRICT COURT JAG

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 101,925	\$ 101,925	\$ 57,979	\$ (43,946)
Total revenues	101,925	101,925	57,979	(43,946)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	18,201	18,201	9,001	9,200
Supplies	37,686	37,686	3,831	33,855
Professional/Contract Services	2,038	2,038	1,147	891
Total Judicial	57,925	57,925	13,979	43,946
Capital Outlay	44,000	44,000	44,000	
Total expenditures	101,925	101,925	57,979	43,946
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**ON LINE ACCESS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**EXHIBIT C-25**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 20,000	\$ 20,000	\$ 30,120	\$ 10,120
<i>Investment Earnings</i>	150	150	612	462
Total revenues	<u>20,150</u>	<u>20,150</u>	<u>30,732</u>	<u>10,582</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	20,150	20,823	19,962	861
<i>Training/Dues</i>		4,007	4,007	
Total Judicial	<u>20,150</u>	<u>24,830</u>	<u>23,969</u>	<u>861</u>
Total expenditures	<u>20,150</u>	<u>24,830</u>	<u>23,969</u>	<u>861</u>
Excess (deficiency) of revenues (under) expenditures		<u>(4,680)</u>	<u>6,763</u>	<u>11,443</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		<u>(4,680)</u>	<u>6,763</u>	<u>11,443</u>
Fund balances/equity, October 1	15,616	15,616	15,616	
Fund balances/equity, September 30	<u>\$ 15,616</u>	<u>\$ 10,936</u>	<u>\$ 22,379</u>	<u>\$ 11,443</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-26

MH-PRIVATE DEFENDER  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 314,520	\$ 314,520	\$ 269,372	\$ (45,148)
Total revenues	<u>314,520</u>	<u>314,520</u>	<u>269,372</u>	<u>(45,148)</u>
Expenditures:				
Current:				
Judicial				
Professional/Contract Services	524,200	524,200	448,954	75,246
Total Judicial	<u>524,200</u>	<u>524,200</u>	<u>448,954</u>	<u>75,246</u>
Total expenditures	<u>524,200</u>	<u>524,200</u>	<u>448,954</u>	<u>75,246</u>
Excess (deficiency) of revenues (under) expenditures	<u>(209,680)</u>	<u>(209,680)</u>	<u>(179,582)</u>	<u>30,098</u>
Transfers in	209,680	209,680	179,582	(30,098)
Total other financing sources (uses)	<u>209,680</u>	<u>209,680</u>	<u>179,582</u>	<u>(30,098)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>



# LUBBOCK COUNTY, TEXAS

EXHIBIT C-27

CJD- DRUG COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 184,790	\$ 184,790	\$ 120,639	\$ (64,151)
Total revenues	184,790	184,790	120,639	(64,151)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	70,099	70,099	53,257	16,842
Supplies	27,500	27,500	19,864	7,636
Training/Dues	77,358	77,358	42,356	35,002
Professional/Contract Services	11,723	11,723	5,162	6,561
Total Judicial	186,679	186,679	120,639	66,040
Total expenditures	186,679	186,679	120,639	66,040
Excess (deficiency) of revenues (under) expenditures	(1,889)	(1,889)		1,889
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,889)	(1,889)		1,889
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ (1,889)	\$ (1,889)	\$	\$ 1,889

**LUBBOCK COUNTY, TEXAS****EXHIBIT C-28**

CO- DRUG COURT FEE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 58,000	\$ 58,000	\$ 39,528	\$ (18,472)
<i>Investment Earnings</i>	1,500	1,500	1,092	(408)
Total revenues	<u>59,500</u>	<u>59,500</u>	<u>40,620</u>	<u>(18,880)</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	48,917	36,917	3,303	33,614
<i>Utilities</i>	1,400	4,900	3,177	1,723
<i>Training/Dues</i>	5,000	15,500	14,580	920
Total Judicial	<u>55,317</u>	<u>57,317</u>	<u>21,060</u>	<u>36,257</u>
Total expenditures	<u>55,317</u>	<u>57,317</u>	<u>21,060</u>	<u>36,257</u>
Excess (deficiency) of revenues (under) expenditures	<u>4,183</u>	<u>2,183</u>	<u>19,560</u>	<u>17,377</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	4,183	2,183	19,560	17,377
Fund balances/equity, October 1	18,830	18,830	18,830	
Fund balances/equity, September 30	<u>\$ 23,013</u>	<u>\$ 21,013</u>	<u>\$ 38,390</u>	<u>\$ 17,377</u>

# LUBBOCK COUNTY, TEXAS

DISPUTE RESOLUTION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 349,275	\$ 349,275	\$ 323,277	\$ (25,998)
<i>Investment Earnings</i>			49	49
Total revenues	<u>349,275</u>	<u>349,275</u>	<u>323,326</u>	<u>(25,949)</u>
Expenditures:				
Current:				
Legal				
<i>Salaries &amp; Benefits</i>	230,773	205,173	176,000	29,173
<i>Supplies</i>	22,275	35,330	42,001	(6,671)
<i>Utilities</i>	766	1,016	980	36
<i>Training/Dues</i>	17,172	28,067	24,132	3,935
<i>Professional Contract Services</i>	67,447	69,847	66,423	3,424
<i>Insurance/Bonds</i>	142	142	71	71
Total Legal	<u>338,575</u>	<u>339,575</u>	<u>309,607</u>	<u>29,968</u>
Total expenditures	<u>338,575</u>	<u>339,575</u>	<u>309,607</u>	<u>29,968</u>
Excess (deficiency) of revenues (under) expenditures	<u>10,700</u>	<u>9,700</u>	<u>13,719</u>	<u>4,019</u>
Other financing sources (uses):				
<i>Transfers out</i>	(3,272)	(3,272)	(3,049)	223
Total other financing sources (uses)	<u>(3,272)</u>	<u>(3,272)</u>	<u>(3,049)</u>	<u>223</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>7,428</u>	<u>6,428</u>	<u>10,670</u>	<u>4,242</u>
Fund balances/equity, October 1	7,198	7,198	7,198	
Fund balances/equity, September 30	<u>\$ 14,626</u>	<u>\$ 13,626</u>	<u>\$ 17,868</u>	<u>\$ 4,242</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-30

USDA-AG-MEDIATION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 376,621	\$ 376,621	\$ 361,509	\$ (15,112)
Fees of Office	85,450	85,450	5,022	(80,428)
Other	83,897	83,897	150,596	66,699
Total revenues	<u>545,968</u>	<u>545,968</u>	<u>517,127</u>	<u>(28,841)</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	261,563	261,563	220,770	40,793
Supplies	90,782	78,629	53,365	25,264
Utilities	2,000	2,000	821	1,179
Training/Dues	50,350	70,350	61,201	9,149
Professional Contract Services	75,735	49,751	32,647	17,104
Insurance/Bonds	900			
Other	83,897	85,817	150,596	(64,779)
Total Legal	<u>565,227</u>	<u>548,110</u>	<u>519,400</u>	<u>28,710</u>
Total expenditures	<u>565,227</u>	<u>548,110</u>	<u>519,400</u>	<u>28,710</u>
Excess (deficiency) of revenues (under) expenditures	<u>(19,259)</u>	<u>(2,142)</u>	<u>(2,273)</u>	<u>(131)</u>
Other financing sources (uses):				
Transfers in		222	202	(20)
Total other financing sources (uses)		<u>222</u>	<u>202</u>	<u>(20)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(19,259)</u>	<u>(1,920)</u>	<u>(2,071)</u>	<u>(151)</u>
Fund balances/equity, October 1	2,071	2,071	2,071	
Fund balances/equity, September 30	<u>\$ (17,188)</u>	<u>\$ 151</u>	<u>\$</u>	<u>\$ (151)</u>

**LUBBOCK COUNTY, TEXAS**  
DOMESTIC RELATIONS OFFICE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-31

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 126,345	\$ 196,345	\$ 182,538	\$ (13,807)
<i>Investment Earnings</i>			332	332
Total revenues	<u>126,345</u>	<u>196,345</u>	<u>182,870</u>	<u>(13,475)</u>
Expenditures:				
Current:				
Legal				
<i>Salaries &amp; Benefits</i>	54,340	128,745	121,523	7,222
<i>Supplies</i>	36,771	20,545	3,611	16,934
<i>Utilities</i>	331	332	256	76
<i>Training/Dues</i>	1,907	3,207	2,732	475
<i>Professional Contract Services</i>	32,925	42,445	39,859	2,586
<i>Insurance/Bonds</i>	71	71	71	
Total Legal	<u>126,345</u>	<u>195,345</u>	<u>168,052</u>	<u>27,293</u>
Total expenditures	<u>126,345</u>	<u>195,345</u>	<u>168,052</u>	<u>27,293</u>
Excess (deficiency) of revenues (under) expenditures		<u>1,000</u>	<u>14,818</u>	<u>13,818</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		1,000	14,818	13,818
Fund balances/equity, October 1	345	345	345	
Fund balances/equity, September 30	<u>\$ 345</u>	<u>\$ 1,345</u>	<u>\$ 15,163</u>	<u>\$ 13,818</u>

# LUBBOCK COUNTY, TEXAS

TRUANCY MEDIATION PROGRAM

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-32

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 66,159	\$ 66,159	\$ 24,807	\$ (41,352)
Total revenues	66,159	66,159	24,807	(41,352)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	50,192	50,192	21,097	29,095
Supplies	3,050	3,050	680	2,370
Training/Dues	960	960	136	824
Professional Contract Services	19,340	19,340	5,926	13,414
Total Legal	73,542	73,542	27,839	45,703
Total expenditures	73,542	73,542	27,839	45,703
Excess (deficiency) of revenues (under) expenditures	(7,383)	(7,383)	(3,032)	4,351
Transfers in	7,383	7,383	3,032	(4,351)
Total other financing sources (uses)	7,383	7,383	3,032	(4,351)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-33

LAW LIBRARY FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 176,500	\$ 176,500	\$ 191,707	\$ 15,207
Investment Earnings	800	800	1,168	368
Other	700	700	1,272	572
Total revenues	178,000	178,000	194,147	16,147
Expenditures:				
Current:				
Legal				
Salaries & Benefits	52,732	53,232	52,624	608
Supplies	900	900	249	651
Maintenance	100	100	90	10
Utilities	1,220	1,220	227	993
Professional Contract Services	13,296	20,207	13,879	6,328
Total Legal	68,248	75,659	67,069	8,590
Capital Outlay	109,752	109,041	114,304	(5,263)
Total expenditures	178,000	184,700	181,373	3,327
Excess (deficiency) of revenues (under) expenditures		(6,700)	12,774	19,474
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(6,700)	12,774	19,474
Fund balances/equity, October 1	21,771	21,771	21,771	
Fund balances/equity, September 30	\$ 21,771	\$ 15,071	\$ 34,545	\$ 19,474

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-34

ELECTION SERVICES FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 582,997	\$ 582,997	\$ 50,080	\$ (532,917)
Total revenues	582,997	582,997	50,080	(532,917)
Expenditures:				
Current:				
Elections				
Salaries & Benefits	73,267	101,967		101,967
Supplies	30,000	30,000		30,000
Maintenance	1,000	1,000	750	250
Utilities	3,000	3,000		3,000
Training/Dues	4,000	4,000		4,000
Professional/Contract Services	445,000	416,300		416,300
Rental/Leases	8,000	8,000		8,000
Total Elections	564,267	564,267	750	563,517
Total expenditures	564,267	564,267	750	563,517
Excess (deficiency) of revenues (under) expenditures	18,730	18,730	49,330	30,600
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	18,730	18,730	49,330	30,600
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ 18,730	\$ 18,730	\$ 49,330	\$ 30,600



# LUBBOCK COUNTY, TEXAS

EXHIBIT C-35

HAVA- HELP AMERICA VOTE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 5,945	\$ 86,067	\$ 84,721	\$ (1,346)
Total revenues	5,945	86,067	84,721	(1,346)
Expenditures:				
Current:				
Elections				
Supplies	5,945	84,692	83,346	1,346
Professional/Contract Services		1,375	1,375	
Total Elections	5,945	86,067	84,721	1,346
Total expenditures	5,945	86,067	84,721	1,346
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-36

ELECTION ADMIN. FEE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 10,000	\$ 10,000	\$ 46,037	\$ 36,037
Investment Earnings	2,000	2,000	3,841	1,841
Total revenues	12,000	12,000	49,878	37,878
Expenditures:				
Current:				
Elections				
Supplies	29,167	29,167		29,167
Total Elections	29,167	29,167		29,167
Total expenditures	29,167	29,167		29,167
Excess (deficiency) of revenues (under) expenditures	(17,167)	(17,167)	49,878	67,045
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(17,167)	(17,167)	49,878	67,045
Fund balances/equity, October 1	110,145	110,145	110,145	
Fund balances/equity, September 30	\$ 92,978	\$ 92,978	\$ 160,023	\$ 67,045

# LUBBOCK COUNTY, TEXAS

ELECTION EQUIPMENT FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 30,000	\$ 30,000	\$ 43,530	\$ 13,530
<i>Investment Earnings</i>	2,000	2,000	4,561	2,561
Total revenues	32,000	32,000	48,091	16,091
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>	32,000	32,000		32,000
Total Elections	32,000	32,000		32,000
Total expenditures	32,000	32,000		32,000
Excess (deficiency) of revenues (under) expenditures			48,091	48,091
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			48,091	48,091
Fund balances/equity, October 1	129,367	129,367	129,367	
Fund balances/equity, September 30	\$ 129,367	\$ 129,367	\$ 177,458	\$ 48,091

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-38

HISTORIC SURVEY GRANT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 16,924	\$ 18,022	\$ 4,018	\$ (14,004)
Other	16,924	18,022	10,329	(7,693)
Total revenues	<u>33,848</u>	<u>36,044</u>	<u>14,347</u>	<u>(21,697)</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	23,190	24,288	13,147	11,141
Supplies	4,058	4,406	1,200	3,206
Training/Dues	3,000	3,750		3,750
Rental/Leases	3,600	3,600		3,600
Total Culture/Recreation	<u>33,848</u>	<u>36,044</u>	<u>14,347</u>	<u>21,697</u>
Total expenditures	<u>33,848</u>	<u>36,044</u>	<u>14,347</u>	<u>21,697</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**LUBBOCK COUNTY, TEXAS**  
**RECORDS PRESERVATION DIST CLK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**EXHIBIT C-39**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 14,500	\$ 14,500	\$ 18,035	\$ 3,535
<i>Investment Earnings</i>	700	700	1,118	418
Total revenues	<u>15,200</u>	<u>15,200</u>	<u>19,153</u>	<u>3,953</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries &amp; Benefits</i>	6,251	6,251	303	5,948
<i>Supplies</i>	7,500	7,500	4,979	2,521
Total Judicial	<u>13,751</u>	<u>13,751</u>	<u>5,282</u>	<u>8,469</u>
Total expenditures	<u>13,751</u>	<u>13,751</u>	<u>5,282</u>	<u>8,469</u>
Excess (deficiency) of revenues (under) expenditures	<u>1,449</u>	<u>1,449</u>	<u>13,871</u>	<u>12,422</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1,449	1,449	13,871	12,422
Fund balances/equity, October 1	25,498	25,498	25,498	
Fund balances/equity, September 30	<u>\$ 26,947</u>	<u>\$ 26,947</u>	<u>\$ 39,369</u>	<u>\$ 12,422</u>

**LUBBOCK COUNTY, TEXAS**  
CO. CLERK RECORDS PRESERVATION  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-40

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 250,000	\$ 250,000	\$ 232,078	\$ (17,922)
<i>Investment Earnings</i>	75,000	75,000	84,020	9,020
Total revenues	<u>325,000</u>	<u>325,000</u>	<u>316,098</u>	<u>(8,902)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries &amp; Benefits</i>	83,545	83,545	43,914	39,631
<i>Supplies</i>	12,629	15,785	5,953	9,832
<i>Maintenance</i>	5,966	5,966	782	5,184
<i>Utilities</i>	10,900	7,744		7,744
<i>Professional/Contract Services</i>	620,828	620,828	39,934	580,894
Total General Administration	<u>733,868</u>	<u>733,868</u>	<u>90,583</u>	<u>643,285</u>
<i>Capital Outlay</i>	10,000	10,000		10,000
Total expenditures	<u>743,868</u>	<u>743,868</u>	<u>90,583</u>	<u>653,285</u>
Excess (deficiency) of revenues (under) expenditures	<u>(418,868)</u>	<u>(418,868)</u>	<u>225,515</u>	<u>644,383</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(418,868)	(418,868)	225,515	644,383
Fund balances/equity, October 1	2,435,846	2,435,846	2,435,846	
Fund balances/equity, September 30	<u>\$ 2,016,978</u>	<u>\$ 2,016,978</u>	<u>\$ 2,661,361</u>	<u>\$ 644,383</u>

**LUBBOCK COUNTY, TEXAS**
**EXHIBIT C-41**

COMM. COURT RECORDS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 82,000	\$ 82,000	\$ 99,257	\$ 17,257
<i>Investment Earnings</i>	11,000	11,000	19,503	8,503
Total revenues	93,000	93,000	118,760	25,760
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	10,000	10,000		10,000
Total General Administration	10,000	10,000		10,000
<i>Capital Outlay</i>	83,000	83,000		83,000
Total expenditures	93,000	93,000		93,000
Excess (deficiency) of revenues (under) expenditures			118,760	118,760
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			118,760	118,760
Fund balances/equity, October 1	528,156	528,156	528,156	
Fund balances/equity, September 30	\$ 528,156	\$ 528,156	\$ 646,916	\$ 118,760

**LUBBOCK COUNTY, TEXAS**  
**COURT HOUSE SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 125,000	\$ 125,000	\$ 118,613	\$ (6,387)
<i>Investment Earnings</i>	1,000	1,000	355	(645)
Total revenues	<u>126,000</u>	<u>126,000</u>	<u>118,968</u>	<u>(7,032)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries &amp; Benefits</i>	168,282	168,282	134,873	33,409
<i>Supplies</i>	5,900	7,400	655	6,745
<i>Training/Dues</i>	5,000	3,500	2,130	1,370
Total Public Safety	<u>179,182</u>	<u>179,182</u>	<u>137,658</u>	<u>41,524</u>
Total expenditures	<u>179,182</u>	<u>179,182</u>	<u>137,658</u>	<u>41,524</u>
Excess (deficiency) of revenues (under) expenditures	<u>(53,182)</u>	<u>(53,182)</u>	<u>(18,690)</u>	<u>34,492</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(53,182)	(53,182)	(18,690)	34,492
Fund balances/equity, October 1	19,280	19,280	19,280	
Fund balances/equity, September 30	<u>\$ (33,902)</u>	<u>\$ (33,902)</u>	<u>\$ 590</u>	<u>\$ 34,492</u>



**LUBBOCK COUNTY, TEXAS**  
**COURT RECORD PRESERVATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**EXHIBIT C-43**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 40,000	\$ 40,000	\$ 28,209	\$ (11,791)
<i>Investment Earnings</i>			362	362
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>28,571</u>	<u>(11,429)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	8,000	8,000		8,000
<i>Maintenance</i>	1,000	1,000		1,000
<i>Professional/Contract Services</i>	10,000	10,000		10,000
Total General Administration	<u>19,000</u>	<u>19,000</u>		<u>19,000</u>
Total expenditures	<u>19,000</u>	<u>19,000</u>		<u>19,000</u>
Excess (deficiency) of revenues (under) expenditures	<u>21,000</u>	<u>21,000</u>	<u>28,571</u>	<u>7,571</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	21,000	21,000	28,571	7,571
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$ 21,000</u>	<u>\$ 21,000</u>	<u>\$ 28,571</u>	<u>\$ 7,571</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-44

HERITAGE TOURISM FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 4,220	\$ 4,220	\$ 1,079	\$ (3,141)
Total revenues	4,220	4,220	1,079	(3,141)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	4,220	4,220		4,220
<i>Total General Administration</i>	4,220	4,220		4,220
Total expenditures	4,220	4,220		4,220
Excess (deficiency) of revenues (under) expenditures			1,079	1,079
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			1,079	1,079
Fund balances/equity, October 1	7,471	7,471	7,471	
Fund balances/equity, September 30	\$ 7,471	\$ 7,471	\$ 8,550	\$ 1,079

**LUBBOCK COUNTY, TEXAS****EXHIBIT C-45**

CHILD ABUSE PREVENTION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 100	\$ 100	\$ 202	\$ 102
<i>Investment Earnings</i>			6	6
Total revenues	100	100	208	108
Expenditures:				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures	100	100	208	108
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	100	100	208	108
Fund balances/equity, October 1	75	75	75	
Fund balances/equity, September 30	\$ 175	\$ 175	\$ 283	\$ 108

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-46

JUDICIAL TECHNOLOGY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Fees of Office	\$ 40,500	\$ 40,500	\$ 36,500	\$ (4,000)
Investment Earnings	2,000	2,000	5,374	3,374
Total revenues	<u>42,500</u>	<u>42,500</u>	<u>41,874</u>	<u>(626)</u>
Expenditures:				
Current:				
Judicial				
Supplies	28,900	28,250	6,892	21,358
Utilities	1,288	1,938	1,510	428
Training/Dues	8,000	8,000	1,302	6,698
Professional/Contract Services	10,000	10,000	10,000	
Total Judicial	<u>48,188</u>	<u>48,188</u>	<u>19,704</u>	<u>28,484</u>
Capital Outlay	<u>20,000</u>	<u>20,000</u>	<u>3,937</u>	<u>16,063</u>
Total expenditures	<u>68,188</u>	<u>68,188</u>	<u>23,641</u>	<u>44,547</u>
Excess (deficiency) of revenues (under) expenditures	<u>(25,688)</u>	<u>(25,688)</u>	<u>18,233</u>	<u>43,921</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(25,688)</u>	<u>(25,688)</u>	<u>18,233</u>	<u>43,921</u>
Fund balances/equity, October 1	147,362	147,362	147,362	
Fund balances/equity, September 30	<u>\$ 121,674</u>	<u>\$ 121,674</u>	<u>\$ 165,595</u>	<u>\$ 43,921</u>

**LUBBOCK COUNTY, TEXAS****EXHIBIT C-47**

CO &amp; DIST CT TECHNOLOGY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 4,000	\$ 4,000	\$ 1,408	\$ (2,592)
<i>Investment Earnings</i>			12	12
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>1,420</u>	<u>(2,580)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	2,000	2,000		2,000
<i>Training/Dues</i>	2,000	2,000		2,000
Total General Administration	<u>4,000</u>	<u>4,000</u>		<u>4,000</u>
Total expenditures	<u>4,000</u>	<u>4,000</u>		<u>4,000</u>
Excess (deficiency) of revenues (under) expenditures			<u>1,420</u>	<u>1,420</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			<u>1,420</u>	<u>1,420</u>
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 1,420</u>	<u>\$ 1,420</u>

**LUBBOCK COUNTY, TEXAS**  
DIST COURT RECORD TECHNOLOGY  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-48

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 13,750	\$ 13,750	\$ 16,803	\$ 3,053
<i>Investment Earnings</i>			244	244
Total revenues	13,750	13,750	17,047	3,297
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	7,600	7,600	4,925	2,675
Total Judicial	7,600	7,600	4,925	2,675
Total expenditures	7,600	7,600	4,925	2,675
Excess (deficiency) of revenues (under) expenditures	6,150	6,150	12,122	5,972
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	6,150	6,150	12,122	5,972
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ 6,150	\$ 6,150	\$ 12,122	\$ 5,972

**LUBBOCK COUNTY, TEXAS****EXHIBIT C-49**

COUNTY CLERK ARCHIVE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 200,000	\$ 200,000	\$ 238,820	\$ 38,820
<i>Investment Earnings</i>	5,000	5,000	21,283	16,283
Total revenues	<u>205,000</u>	<u>205,000</u>	<u>260,103</u>	<u>55,103</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	400,000	400,000		400,000
<i>Total General Administration</i>	<u>400,000</u>	<u>400,000</u>		<u>400,000</u>
Total expenditures	<u>400,000</u>	<u>400,000</u>		<u>400,000</u>
Excess (deficiency) of revenues (under) expenditures	<u>(195,000)</u>	<u>(195,000)</u>	<u>260,103</u>	<u>455,103</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(195,000)	(195,000)	260,103	455,103
Fund balances/equity, October 1	507,010	507,010	507,010	
Fund balances/equity, September 30	<u>\$ 312,010</u>	<u>\$ 312,010</u>	<u>\$ 767,113</u>	<u>\$ 455,103</u>

**LUBBOCK COUNTY, TEXAS**  
**REGIONAL PUBLIC DEFENDER- CAPITAL**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**EXHIBIT C-50**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 1,166,293	\$ 1,171,293	\$ 1,099,232	\$ (72,061)
Investment Earnings	1,000	1,000	11,852	10,852
Total revenues	<u>1,167,293</u>	<u>1,172,293</u>	<u>1,111,084</u>	<u>(61,209)</u>
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	892,689	925,000	903,570	21,430
Supplies	6,500	15,200	15,034	166
Training/Dues	72,557	53,815	52,261	1,554
Professional/Contract Services	6,300			
Other	249,948	238,979		238,979
Total Judicial	<u>1,227,994</u>	<u>1,232,994</u>	<u>970,865</u>	<u>262,129</u>
Legal				
Other		5,431		5,431
Total Legal		<u>5,431</u>		<u>5,431</u>
Total expenditures	<u>1,227,994</u>	<u>1,238,425</u>	<u>970,865</u>	<u>267,560</u>
Excess (deficiency) of revenues (under) expenditures	<u>(60,701)</u>	<u>(66,132)</u>	<u>140,219</u>	<u>206,351</u>
Other financing sources (uses):				
Transfers in	60,701	60,701	60,701	
Total other financing sources (uses)	<u>60,701</u>	<u>60,701</u>	<u>60,701</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses		<u>(5,431)</u>	<u>200,920</u>	<u>206,351</u>
Fund balances/equity, October 1	462,442	462,442	462,442	
Fund balances/equity, September 30	<u>\$ 462,442</u>	<u>\$ 457,011</u>	<u>\$ 663,362</u>	<u>\$ 206,351</u>



# LUBBOCK COUNTY, TEXAS

EXHIBIT C-51

SHERIFF CONTRABAND FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 125,000	\$ 175,000	\$ 130,144	\$ (44,856)
<i>Investment Earnings</i>	1,000	1,000	1,704	704
<i>Other</i>	1,000	31,000	32,289	1,289
Total revenues	<u>127,000</u>	<u>207,000</u>	<u>164,137</u>	<u>(42,863)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	40,000	51,000	60,417	(9,417)
<i>Training/Dues</i>	7,000	3,100	255	2,845
<i>Other</i>	50,000	50,900	56,368	(5,468)
Total Public Safety	<u>97,000</u>	<u>105,000</u>	<u>117,040</u>	<u>(12,040)</u>
<i>Capital Outlay</i>	30,000	102,000	101,973	27
Total expenditures	<u>127,000</u>	<u>207,000</u>	<u>219,013</u>	<u>(12,013)</u>
Excess (deficiency) of revenues (under) expenditures			<u>(54,876)</u>	<u>(54,876)</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			<u>(54,876)</u>	<u>(54,876)</u>
Fund balances/equity, October 1	140,450	140,450	140,450	
Fund balances/equity, September 30	<u>\$ 140,450</u>	<u>\$ 140,450</u>	<u>\$ 85,574</u>	<u>\$ (54,876)</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-52

INMATE SUPPLY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 10,000	\$ 10,000	\$ 5,320	\$ (4,680)
<i>Other</i>	190,000	190,000	270,010	80,010
Total revenues	200,000	200,000	275,330	75,330
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	220,000	170,000	84,349	85,651
<i>Professional Contract Services</i>	25,000	75,000	153,041	(78,041)
Total Public Safety	245,000	245,000	237,390	7,610
Total expenditures	245,000	245,000	237,390	7,610
Excess (deficiency) of revenues (under) expenditures	(45,000)	(45,000)	37,940	82,940
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(45,000)	(45,000)	37,940	82,940
Fund balances/equity, October 1	1,039,976	1,039,976	1,039,976	
Fund balances/equity, September 30	\$ 994,976	\$ 994,976	\$ 1,077,916	\$ 82,940

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-53

VINE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	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****EXHIBIT C-54**

LECD GRANT- EMERGENCY COMM.  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 19,800	\$ 19,800	\$ 18,147	\$ (1,653)
Total revenues	19,800	19,800	18,147	(1,653)
Expenditures:				
Current:				
Public Safety				
Supplies	22,000	22,000	20,163	1,837
Total Public Safety	22,000	22,000	20,163	1,837
Total expenditures	22,000	22,000	20,163	1,837
Excess (deficiency) of revenues (under) expenditures	(2,200)	(2,200)	(2,016)	184
Transfers in	2,200	2,200	2,016	(184)
Total other financing sources (uses)	2,200	2,200	2,016	(184)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS****EXHIBIT C-55**

CDA BUSINESS CRIMES FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 380,000	\$ 380,000	\$ 268,163	\$ (111,837)
<i>Investment Earnings</i>	2,000	2,000	1,321	(679)
<i>Other</i>	40,000	40,000	28,672	(11,328)
Total revenues	422,000	422,000	298,156	(123,844)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries &amp; Benefits</i>	374,471	377,471	199,586	177,885
<i>Supplies</i>	30,000	32,000	31,191	809
<i>Maintenance</i>	10,000	10,000	2,404	7,596
<i>Training/Dues</i>	77,500	75,500	32,952	42,548
<i>Professional Contract Services</i>	15,000	15,000	2,182	12,818
Total Legal	506,971	509,971	268,315	241,656
<i>Capital Outlay</i>	6,000	6,000		6,000
Total expenditures	512,971	515,971	268,315	247,656
Excess (deficiency) of revenues (under) expenditures	(90,971)	(93,971)	29,841	123,812
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(90,971)	(93,971)	29,841	123,812
Fund balances/equity, October 1	55,261	55,261	55,261	
Fund balances/equity, September 30	\$ (35,710)	\$ (38,710)	\$ 85,102	\$ 123,812

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-56

CDA CONTRABAND FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 115,000	\$	\$	\$
<i>Investment Earnings</i>	5,000	5,000	5,476	476
<i>Other</i>	5,000	300,000	419,665	119,665
Total revenues	125,000	305,000	425,141	120,141
Expenditures:				
Current:				
Legal				
<i>Supplies</i>	27,000			
<i>Training/Dues</i>	12,000			
<i>Other</i>	77,000	298,000	365,831	(67,831)
Total Legal	116,000	298,000	365,831	(67,831)
Capital Outlay	2,000			
Total expenditures	118,000	298,000	365,831	(67,831)
Excess (deficiency) of revenues (under) expenditures	7,000	7,000	59,310	52,310
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	7,000	7,000	59,310	52,310
Fund balances/equity, October 1	144,144	144,144	144,144	
Fund balances/equity, September 30	\$ 151,144	\$ 151,144	\$ 203,454	\$ 52,310

**LUBBOCK COUNTY, TEXAS**  
SPATF GRANT- CDA  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-57

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 374,364	\$ 454,082	\$ 427,341	\$ (26,741)
Other	82,544	82,544	74,133	(8,411)
Total revenues	456,908	536,626	501,474	(35,152)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	387,770	375,137	371,440	3,697
Supplies	73,900	97,419	94,330	3,089
Training/Dues	7,000	10,740	10,622	118
Professional Contract Services	77,500	77,500	74,133	3,367
Other		21,231		21,231
Total Legal	546,170	582,028	550,525	31,503
Capital Outlay		65,092	65,092	
Total expenditures	546,170	647,119	615,617	31,502
Excess (deficiency) of revenues (under) expenditures	(89,262)	(110,493)	(114,143)	(3,650)
Other financing sources (uses):				
Transfers in	89,262	89,262	93,992	4,730
Total other financing sources (uses)	89,262	89,262	93,992	4,730
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(21,231)	(20,151)	1,080
Fund balances/equity, October 1	20,151	20,151	20,151	
Fund balances/equity, September 30	\$ 20,151	\$ (1,080)	\$	\$ 1,080

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-58

CDA VAWA RECOVERY  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 53,716	\$ 9,602	\$ (44,114)
Total revenues		53,716	9,602	(44,114)
Expenditures:				
Current:				
Legal				
Salaries & Benefits		37,000	9,602	27,398
Supplies		11,716		11,716
Training/Dues		5,000		5,000
Total Legal		53,716	9,602	44,114
Total expenditures		53,716	9,602	44,114
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

JAG-JUSTICE ASSISTANCE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-59

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 296,295	\$ 432,852	\$ 346,321	\$ (86,531)
Total revenues	296,295	432,852	346,321	(86,531)
Expenditures:				
Current:				
Legal				
Other		177,082	176,139	943
Total Legal		177,082	176,139	943
Capital Outlay	296,295	255,769	170,182	85,587
Total expenditures	296,295	432,852	346,321	86,531
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

VCLG- VICTIM COORDINATOR

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-60

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 19,622	\$ (378)
Total revenues	20,000	20,000	19,622	(378)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	20,000	19,227	18,849	378
Other		1,226	1,226	
Total Legal	20,000	20,453	20,075	378
Total expenditures	20,000	20,453	20,075	378
Excess (deficiency) of revenues (under) expenditures		(453)	(453)	
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(453)	(453)	
Fund balances/equity, October 1	453	453	453	
Fund balances/equity, September 30	\$ 453	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
CDA- VIOLENCE AGAINST WOMEN  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

EXHIBIT C-61

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 75,155	\$ 75,155	\$ 60,667	\$ (14,488)
Total revenues	<u>75,155</u>	<u>75,155</u>	<u>60,667</u>	<u>(14,488)</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	108,624	108,624	93,282	15,342
Supplies	2,000	2,000	1,139	861
Training/Dues	5,000	5,000	1,140	3,860
Total Legal	<u>115,624</u>	<u>115,624</u>	<u>95,561</u>	<u>20,063</u>
Total expenditures	<u>115,624</u>	<u>115,624</u>	<u>95,561</u>	<u>20,063</u>
Excess (deficiency) of revenues (under) expenditures	<u>(40,469)</u>	<u>(40,469)</u>	<u>(34,894)</u>	<u>5,575</u>
Other financing sources (uses):				
Transfers in	40,469	40,469	33,459	(7,010)
Total other financing sources (uses)	<u>40,469</u>	<u>40,469</u>	<u>33,459</u>	<u>(7,010)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			<u>(1,435)</u>	<u>(1,435)</u>
Fund balances/equity, October 1	1,435	1,435	1,435	
Fund balances/equity, September 30	<u>\$ 1,435</u>	<u>\$ 1,435</u>	<u>\$ 1,435</u>	<u>\$ (1,435)</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**SEPTEMBER 30, 2010**

	201 Interest & Sinking Fund 2006	202 Interest & Sinking Fund 2003	203 Interest & Sinking Fund 2007	Total Nonmajor Debt Service Funds (See Exhibit C-1)
<b>ASSETS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$ 89,036	\$ 274,052	\$ 188,304	\$ 551,392
Investments	267,107	822,156	564,911	1,654,174
Receivables ( net of allowances for uncollectibles):				
Taxes	7,690	30,796	20,729	59,215
Other	797	2,789	1,944	5,530
<b>Total Assets</b>	<b>\$ 364,630</b>	<b>\$ 1,129,793</b>	<b>\$ 775,888</b>	<b>\$ 2,270,311</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Deferred Revenue:				
Other	\$ 4,837	\$ 19,369	\$ 13,037	\$ 37,243
<b>Total Liabilities</b>	<b>4,837</b>	<b>19,369</b>	<b>13,037</b>	<b>37,243</b>
Fund Balances				
Reserved For:				
Debt Service	359,793	1,110,424	762,851	2,233,068
Unreserved, reported in:				
Total Fund Balances	<u>359,793</u>	<u>1,110,424</u>	<u>762,851</u>	<u>2,233,068</u>
<b>Total Liabilities &amp; fund balances</b>	<b>\$ 364,630</b>	<b>\$ 1,129,793</b>	<b>\$ 775,888</b>	<b>\$ 2,270,311</b>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	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				
Property Tax	\$ 1,008,822	\$ 4,023,082	\$ 2,715,008	\$ 7,746,912
Investment Earnings	17,041	45,640	45,364	108,045
Total revenues	<u>1,025,863</u>	<u>4,068,722</u>	<u>2,760,372</u>	<u>7,854,957</u>
Expenditures:				
Current:				
Debt Service:				
Principal Retirement	475,000	3,310,000	280,000	4,065,000
Interest and Fiscal Charges	491,970	488,025	2,240,788	3,220,783
Total expenditures	<u>966,970</u>	<u>3,798,025</u>	<u>2,520,788</u>	<u>7,285,783</u>
Excess (deficiency) of revenues (under) expenditures	58,893	270,697	239,584	569,174
Other financing sources (uses):				
Total other financing sources (uses)				
Net change in fund balances	58,893	270,697	239,584	569,174
Fund balances/equity, October 1	300,900	839,727	523,267	1,663,894
Fund balances/equity, September 30	<u>\$ 359,793</u>	<u>\$ 1,110,424</u>	<u>\$ 762,851</u>	<u>\$ 2,233,068</u>

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-64

INTEREST/SINKING FUND 2006

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 1,033,332	\$ 1,033,332	\$ 1,008,822	\$ 24,510
Investment Earnings	10,000	10,000	17,041	7,041
Total revenues	<u>1,043,332</u>	<u>1,043,332</u>	<u>1,025,863</u>	<u>(17,469)</u>
Expenditures:				
Debt Service				
Principal Retirement	475,000	475,000	475,000	
Interest and Fiscal Charges	492,170	492,170	491,970	200
Total Debt Service	<u>967,170</u>	<u>967,170</u>	<u>966,970</u>	<u>200</u>
Total expenditures	<u>967,170</u>	<u>967,170</u>	<u>966,970</u>	<u>200</u>
Excess (deficiency) of revenues (under) expenditures	<u>76,162</u>	<u>76,162</u>	<u>58,893</u>	<u>(17,269)</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	76,162	76,162	58,893	(17,269)
Fund balances/equity, October 1	300,900	300,900	300,900	
Fund balances/equity, September 30	<u>\$ 377,062</u>	<u>\$ 377,062</u>	<u>\$ 359,793</u>	<u>\$ (17,269)</u>

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

INTEREST &amp; SINKING 2003

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 4,010,134	\$ 4,010,134	\$ 4,023,082	\$ (12,948)
Investment Earnings	30,000	30,000	45,640	15,640
Total revenues	<u>4,040,134</u>	<u>4,040,134</u>	<u>4,068,722</u>	<u>28,588</u>
Expenditures:				
Debt Service				
Principal Retirement	3,310,000	3,310,000	3,310,000	
Interest and Fiscal Charges	488,225	488,225	488,025	200
Total Debt Service	<u>3,798,225</u>	<u>3,798,225</u>	<u>3,798,025</u>	<u>200</u>
Total expenditures	<u>3,798,225</u>	<u>3,798,225</u>	<u>3,798,025</u>	<u>200</u>
Excess (deficiency) of revenues (under) expenditures	<u>241,909</u>	<u>241,909</u>	<u>270,697</u>	<u>28,788</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	241,909	241,909	270,697	28,788
Fund balances/equity, October 1	839,727	839,727	839,727	
Fund balances/equity, September 30	<u>\$ 1,081,636</u>	<u>\$ 1,081,636</u>	<u>\$ 1,110,424</u>	<u>\$ 28,788</u>

**LUBBOCK COUNTY, TEXAS****EXHIBIT C-66**

INTEREST &amp; SINKING 2007

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 2,710,779	\$ 2,710,779	\$ 2,715,008	\$ (4,229)
Investment Earnings	30,000	30,000	45,364	15,364
Total revenues	<u>2,740,779</u>	<u>2,740,779</u>	<u>2,760,372</u>	<u>19,593</u>
Expenditures:				
Debt Service				
Principal Retirement	280,000	280,000	280,000	
Interest and Fiscal Charges	2,240,788	2,240,788	2,240,788	
Total Debt Service	<u>2,520,788</u>	<u>2,520,788</u>	<u>2,520,788</u>	
Total expenditures	<u>2,520,788</u>	<u>2,520,788</u>	<u>2,520,788</u>	
Excess (deficiency) of revenues (under) expenditures	<u>219,991</u>	<u>219,991</u>	<u>239,584</u>	<u>19,593</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	219,991	219,991	239,584	19,593
Fund balances/equity, October 1	523,267	523,267	523,267	
Fund balances/equity, September 30	<u>\$ 743,258</u>	<u>\$ 743,258</u>	<u>\$ 762,851</u>	<u>\$ 19,593</u>



# LUBBOCK COUNTY, TEXAS

EXHIBIT C-67

NEW JAIL CONSTRUCTION 2006 ISSUE  
CAPITAL PROJECTS FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 100,000	\$ 100,000	\$ 330,310	\$ 230,310
Total revenues	100,000	100,000	330,310	230,310
Expenditures:				
<i>Capital Outlay</i>	4,193,201	4,193,201	2,185,209	2,007,992
Total expenditures	4,193,201	4,193,201	2,185,209	2,007,992
Excess (deficiency) of revenues (under) expenditures	(4,093,201)	(4,093,201)	(1,854,899)	2,238,302
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(4,093,201)	(4,093,201)	(1,854,899)	2,238,302
Fund balances/equity, October 1	6,765,212	6,765,212	6,765,212	
Fund balances/equity, September 30	\$ 2,672,011	\$ 2,672,011	\$ 4,910,313	\$ 2,238,302

## LUBBOCK COUNTY, TEXAS

## COMBINING STATEMENT OF NET ASSETS

## INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2010

	401 Employee Health	403 Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS:			
Pooled Cash & Cash Equivalents	\$ 526,166	\$ 2,270,254	\$ 2,796,420
Investments	1,578,495	6,810,760	8,389,255
Receivables ( net of allowances for uncollectibles):			
Other	6,785	5,736	12,521
Other Current Assets		30,346	30,346
Total Assets	<u>\$ 2,111,446</u>	<u>\$ 9,117,096</u>	<u>\$ 11,228,542</u>
LIABILITIES:			
Accounts Payable	\$ 655,617	\$ 937,670	\$ 1,593,287
Total Liabilities	<u>655,617</u>	<u>937,670</u>	<u>1,593,287</u>
NET ASSETS:			
Unrestricted	1,455,829	8,179,426	9,635,255
Total Net Assets	<u>\$ 1,455,829</u>	<u>\$ 8,179,426</u>	<u>\$ 9,635,255</u>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	401 Employee Health	403 Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Other operating revenue</i>	\$ 5,539,516	\$ 2,335,344	\$ 7,874,860
Total Operating Revenues	<u>5,539,516</u>	<u>2,335,344</u>	<u>7,874,860</u>
OPERATING EXPENSES:			
<i>Administration</i>	1,129,357	25	1,129,382
<i>Insurance/Bonds</i>		159,786	159,786
<i>Life Insurance Premiums</i>	32,676		32,676
<i>Paid Claims</i>	6,197,896	718,991	6,916,887
Total Operating Expenses	<u>7,359,929</u>	<u>878,802</u>	<u>8,238,731</u>
Operating Income (Loss)	<u>(1,820,413)</u>	<u>1,456,542</u>	<u>(363,871)</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Investment Earnings</i>	95,449	274,988	370,437
Total Non-operating Revenues (Expenses)	<u>95,449</u>	<u>274,988</u>	<u>370,437</u>
Net Income (Loss) before Operating Transfers	<u>(1,724,964)</u>	<u>1,731,530</u>	<u>6,566</u>
TRANSFERS			
Net Income (Loss) after Operating Transfers	<u>(1,724,964)</u>	<u>1,731,530</u>	<u>6,566</u>
Net Assets, October 1	3,180,793	6,447,896	9,628,689
Net Assets, September 30	<u>\$ 1,455,829</u>	<u>\$ 8,179,426</u>	<u>\$ 9,635,255</u>

**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF CASH FLOWS****ALL INTERNAL SERVICE FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-9)
<b>Cash Flows from Operating Activities:</b>			
Interfund Services Provided and Used	\$ 5,542,915	\$ 2,345,559	\$ 7,888,474
Cash Payments to Suppliers for Goods and Services	(7,197,979)	(776,866)	(7,974,845)
Net Cash Provided (Used) by Operating Activities	<u>(1,655,064)</u>	<u>1,568,693</u>	<u>(86,371)</u>
<b>Cash Flows from Investing Activities:</b>			
Purchase of Investment Securities		(1,165,640)	(1,165,640)
Proceeds from Sale and Maturities of Securities	1,279,640		1,279,640
Interest and Dividends on Investments	95,449	274,988	370,437
Net Cash Provided (Used) for Investing Activities	<u>1,375,089</u>	<u>(890,652)</u>	<u>484,437</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(279,975)	678,041	398,066
Cash and Cash Equivalents at Beginning of Year	806,141	1,592,213	2,398,354
Cash and Cash Equivalents at End of Year	<u>\$ 526,166</u>	<u>\$ 2,270,254</u>	<u>\$ 2,796,420</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>			
Operating Income (Loss)	\$ (1,820,413)	\$ 1,456,542	\$ (363,871)
Change in Assets and Liabilities:			
Decrease (Increase) in Receivables	3,399	10,215	13,614
Decrease (Increase) in Other Assets	3,292	10,995	14,287
Increase (Decrease) in Accounts Payable	158,658	90,941	249,599
Total Adjustments	<u>165,349</u>	<u>112,151</u>	<u>277,500</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (1,655,064)</u>	<u>\$ 1,568,693</u>	<u>\$ (86,371)</u>

**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2010**

	500	501	502	503
	County	Tax	County	District
	Treasurer	Assessor	Clerk	Clerk
		Collector		
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$ 210,759	\$ 191,837	\$ 903,595	\$ 6,287,179
Receivables ( net of allowances for uncollectibles):				
Other		8,185		
Total Assets and Other Debits	\$ 210,759	\$ 200,022	\$ 903,595	\$ 6,287,179
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments		196,244	15,384	
Due to Trust Beneficiaries			877,830	5,146,441
Other Liabilities	210,759	3,778	10,381	1,140,738
Total Liabilities	210,759	200,022	903,595	6,287,179
Total Liabilities, Equity & Other Credits	\$ 210,759	\$ 200,022	\$ 903,595	\$ 6,287,179

508 Medical Examiner Fund	511 District Attorney	512 Sheriff	513 Juvenile Probation	601 Specialized Drug Court
\$ 29,296	\$ 392,282	\$ 397,340	\$ 1,931	\$ 1,304
<u>\$ 29,296</u>	<u>\$ 392,282</u>	<u>\$ 397,340</u>	<u>\$ 1,931</u>	<u>\$ 1,304</u>
\$ 29,296	\$ 111,034	\$ 93,047	\$	\$ 1,107
	187,176	300,966		
	94,072	3,327	1,931	197
<u>29,296</u>	<u>392,282</u>	<u>397,340</u>	<u>1,931</u>	<u>1,304</u>
<u>\$ 29,296</u>	<u>\$ 392,282</u>	<u>\$ 397,340</u>	<u>\$ 1,931</u>	<u>\$ 1,304</u>

**LUBBOCK COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

SEPTEMBER 30, 2010

	602	603	604	606
	MH/ MR Caseload	Substance Abuse	Pretrial Services	Basic Supervision
ASSETS AND OTHER DEBITS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 17,865	\$ 10,588	\$ 83,059	\$ 1,999,125
Receivables ( net of allowances for uncollectibles):				
Other				11,103
Total Assets and Other Debits	\$ 17,865	\$ 10,588	\$ 83,059	\$ 2,010,228
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts Payable	\$ 2,304	\$ 1,071	\$ 7,907	\$ 97,820
Due to Other Governments				
Due to Trust Beneficiaries				568,912
Other Liabilities	15,561	9,517	75,152	1,343,496
Total Liabilities	17,865	10,588	83,059	2,010,228
Total Liabilities, Equity & Other Credits	\$ 17,865	\$ 10,588	\$ 83,059	\$ 2,010,228

607 Intensive Support	608 Day Resource	614 Caseload Reduction 019-DP	617 CRTC Aftercare 020-DP	625 SPOT- CSCD Rider 84
\$ 25,324	\$ 26,718	\$ 66,521	\$ 18,761	\$ 26,960
<u>\$ 25,324</u>	<u>\$ 26,718</u>	<u>\$ 66,521</u>	<u>\$ 18,761</u>	<u>\$ 26,960</u>
\$ 2,132	\$ 2,777	\$ 8,539	\$ 2,094	\$ 4,778
23,192	23,941	57,982	16,667	22,182
<u>25,324</u>	<u>26,718</u>	<u>66,521</u>	<u>18,761</u>	<u>26,960</u>
<u>\$ 25,324</u>	<u>\$ 26,718</u>	<u>\$ 66,521</u>	<u>\$ 18,761</u>	<u>\$ 26,960</u>



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

SEPTEMBER 30, 2010

	640 Pre-Trial Release Fund	650 Court Residential	652 TAIP	Total Agency Funds (See Exhibit A-10)
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 987	\$ 774,302	\$ 102,411	\$ 11,568,144
Receivables ( net of allowances for uncollectibles):				
<i>Other</i>				19,288
<b>Total Assets and Other Debits</b>	<b>\$ 987</b>	<b>\$ 774,302</b>	<b>\$ 102,411</b>	<b>\$ 11,587,432</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
<i>Accounts Payable</i>	\$ 987	\$ 65,882	\$ 11,059	\$ 208,457
<i>Due to Other Governments</i>				445,005
<i>Due to Trust Beneficiaries</i>				7,081,325
<i>Other Liabilities</i>		708,420	91,352	3,852,645
<b>Total Liabilities</b>	<b>987</b>	<b>774,302</b>	<b>102,411</b>	<b>11,587,432</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 987</b>	<b>\$ 774,302</b>	<b>\$ 102,411</b>	<b>\$ 11,587,432</b>

**LUBBOCK COUNTY, TEXAS****EXHIBIT C-72****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2010**

	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<b>BAIL SECURITY FUND</b>				
<b>ASSETS</b>				
Pooled Cash & Cash Equivalents	\$ 316,134	\$ 391,087	\$ 496,462	\$ 210,759
Total Assets	<u>\$ 316,134</u>	<u>\$ 391,087</u>	<u>\$ 496,462</u>	<u>\$ 210,759</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	316,134	391,087	496,462	210,759
Total Liabilities	<u>\$ 316,134</u>	<u>\$ 391,087</u>	<u>\$ 496,462</u>	<u>\$ 210,759</u>
<b>TAX ASSESSOR/COLLECTOR</b>				
<b>ASSETS</b>				
Pooled Cash & Cash Equivalents	\$ 306,175	\$ 53,642,445	\$ 53,756,783	\$ 191,837
Other Receivables	8,043	8,185	8,043	8,185
Total Assets	<u>\$ 314,218</u>	<u>\$ 53,650,630</u>	<u>\$ 53,764,826</u>	<u>\$ 200,022</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	234,595	53,372,438	53,410,789	196,244
Other Liabilities	79,623	278,192	354,037	3,778
Total Liabilities	<u>\$ 314,218</u>	<u>\$ 53,650,630</u>	<u>\$ 53,764,826</u>	<u>\$ 200,022</u>
<b>COUNTY CLERK</b>				
<b>ASSETS</b>				
Pooled Cash & Cash Equivalents	\$ 780,135	\$ 6,357,364	\$ 6,233,904	\$ 903,595
Other Receivables	3,675		3,675	
Total Assets	<u>\$ 783,810</u>	<u>\$ 6,357,364</u>	<u>\$ 6,237,579</u>	<u>\$ 903,595</u>
<b>LIABILITIES</b>				
Due to Other Governments	\$ 11,686	\$ 129,693	\$ 125,995	\$ 15,384
Due to Trust Beneficiaries	763,352	3,084,451	2,969,973	877,830
Other Liabilities	8,772	3,143,220	3,141,611	10,381
Total Liabilities	<u>\$ 783,810</u>	<u>\$ 6,357,364</u>	<u>\$ 6,237,579</u>	<u>\$ 903,595</u>
<b>DISTRICT CLERK</b>				
<b>ASSETS</b>				
Pooled Cash & Cash Equivalents	\$ 6,362,084	\$ 5,829,895	\$ 5,904,800	\$ 6,287,179
Total Assets	<u>\$ 6,362,084</u>	<u>\$ 5,829,895</u>	<u>\$ 5,904,800</u>	<u>\$ 6,287,179</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Trust Beneficiaries	5,219,112	4,222,148	4,294,819	5,146,441
Other Liabilities	1,142,972	1,607,747	1,609,981	1,140,738
Total Liabilities	<u>\$ 6,362,084</u>	<u>\$ 5,829,895</u>	<u>\$ 5,904,800</u>	<u>\$ 6,287,179</u>
<b>MEDICAL EXAMINER</b>				
<b>ASSETS</b>				
Pooled Cash & Cash Equivalents	\$	\$ 103,100	\$ 73,804	\$ 29,296
Total Assets	<u>\$</u>	<u>\$ 103,100</u>	<u>\$ 73,804</u>	<u>\$ 29,296</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments		103,100	73,804	29,296
Total Liabilities	<u>\$</u>	<u>\$ 103,100</u>	<u>\$ 73,804</u>	<u>\$ 29,296</u>

**LUBBOCK COUNTY, TEXAS**

EXHIBIT C-72

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2010

	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<b>DISTRICT ATTORNEY</b>				
<b>ASSETS</b>				
Pooled Cash & Cash Equivalents	\$ 392,200	\$ 2,676,054	\$ 2,675,972	\$ 392,282
Total Assets	<u>\$ 392,200</u>	<u>\$ 2,676,054</u>	<u>\$ 2,675,972</u>	<u>\$ 392,282</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	141,804	289,096	319,866	111,034
Due to Trust Beneficiaries	183,509	2,356,058	2,352,391	187,176
Other Liabilities	66,887	30,900	3,715	94,072
Total Liabilities	<u>\$ 392,200</u>	<u>\$ 2,676,054</u>	<u>\$ 2,675,972</u>	<u>\$ 392,282</u>
<b>SHERIFF</b>				
<b>ASSETS</b>				
Pooled Cash & Cash Equivalents	\$ 345,780	\$ 2,252,126	\$ 2,200,566	\$ 397,340
Total Assets	<u>\$ 345,780</u>	<u>\$ 2,252,126</u>	<u>\$ 2,200,566</u>	<u>\$ 397,340</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments		93,047		93,047
Due to Trust Beneficiaries	338,939	2,046,812	2,084,785	300,966
Other Liabilities	6,841	112,267	115,781	3,327
Total Liabilities	<u>\$ 345,780</u>	<u>\$ 2,252,126</u>	<u>\$ 2,200,566</u>	<u>\$ 397,340</u>
<b>JUVENILE PROBATION</b>				
<b>ASSETS</b>				
Pooled Cash & Cash Equivalents	\$ 6,838	\$ 21,218	\$ 26,125	\$ 1,931
Total Assets	<u>\$ 6,838</u>	<u>\$ 21,218</u>	<u>\$ 26,125</u>	<u>\$ 1,931</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	6,838	21,218	26,125	1,931
Total Liabilities	<u>\$ 6,838</u>	<u>\$ 21,218</u>	<u>\$ 26,125</u>	<u>\$ 1,931</u>
<b>COMMUNITY SUPERVISION &amp; CORRECTIONS DEPARTMENT</b>				
<b>ASSETS</b>				
Pooled Cash & Cash Equivalents	\$ 3,415,530	\$ 27,150,659	\$ 27,412,264	\$ 3,153,925
Other Receivables	107,370	1,837,646	1,933,913	11,103
Total Assets	<u>\$ 3,522,900</u>	<u>\$ 28,988,305</u>	<u>\$ 29,346,177</u>	<u>\$ 3,165,028</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 505,542	\$ 9,113,518	\$ 9,410,603	\$ 208,457
Due to Trust Beneficiaries	547,619	5,348,515	5,327,222	568,912
Other Liabilities	2,469,739	14,526,272	14,608,352	2,387,659
Total Liabilities	<u>\$ 3,522,900</u>	<u>\$ 28,988,305</u>	<u>\$ 29,346,177</u>	<u>\$ 3,165,028</u>

**LUBBOCK COUNTY, TEXAS**

EXHIBIT C-72

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2010

	Balance October 1, 2009	Additions	Deductions	Balance September 30, 2010
<b>TOTAL AGENCY FUNDS:</b>				
<b>ASSETS</b>				
<i>Cash &amp; Investments</i>	\$ 11,924,876	\$ 98,423,948	\$ 98,780,680	\$ 11,568,144
<i>Other Receivables</i>	119,088	1,845,831	1,945,631	19,288
<b>Total Assets</b>	<b>\$ 12,043,964</b>	<b>\$ 100,269,779</b>	<b>\$ 100,726,311</b>	<b>\$ 11,587,432</b>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$ 505,542	\$ 9,113,518	\$ 9,410,603	\$ 208,457
<i>Due to Other Governments</i>	388,085	53,987,374	53,930,454	445,005
<i>Due to Trust Beneficiaries</i>	7,052,531	17,057,984	17,029,190	7,081,325
<i>Other Liabilities</i>	4,097,806	20,110,903	20,356,064	3,852,645
<b>Total Liabilities</b>	<b>\$ 12,043,964</b>	<b>\$ 100,269,779</b>	<b>\$ 100,726,311</b>	<b>\$ 11,587,432</b>

# STATISTICAL SECTION

This part of Lubbock County, Texas's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends	155-160
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	161-168
<i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	
Debt Capacity	169-172
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	173-175
<i>These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	176-180
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the 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 EIGHT FISCAL YEARS****(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
Governmental Activities								
Invested in Capital								
Assets, Net of								
Related Debt \$	38,875,139	\$ 43,345,160	\$ 43,888,971	\$ 67,105,044	\$ 62,712,095	66,494,849	\$ 76,427,667	\$ 80,864,473
Restricted		519,240	648,250	975,184	14,083,645	16,018,958	8,438,051	7,152,326
Unrestricted	35,266,867	35,530,101	42,547,869	52,436,626	52,023,049	53,366,962	56,563,420	54,864,273
Total Governmental								
Act. Net Assets \$	<u>74,142,006</u>	<u>\$ 79,394,501</u>	<u>\$ 87,085,090</u>	<u>\$ 120,516,854</u>	<u>\$ 128,818,789</u>	<u>\$ 135,880,769</u>	<u>\$ 141,429,138</u>	<u>\$ 142,881,072</u>
Primary Government								
Invested in Capital								
Assets, Net of								
Related Debt \$	38,875,139	\$ 43,345,160	\$ 43,888,971	\$ 67,105,044	\$ 62,712,095	66,494,849	\$ 76,427,667	\$ 80,864,473
Restricted		519,240	648,250	975,184	14,083,645	16,018,958	8,438,051	7,152,326
Unrestricted	35,266,867	35,530,101	42,547,869	52,436,626	52,023,049	53,366,962	56,563,420	54,864,273
Total Primary								
Govt Net Assets \$	<u>74,142,006</u>	<u>\$ 79,394,501</u>	<u>\$ 87,085,090</u>	<u>\$ 120,516,854</u>	<u>\$ 128,818,789</u>	<u>\$ 135,880,769</u>	<u>\$ 141,429,138</u>	<u>\$ 142,881,072</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 EIGHT FISCAL YEARS****(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
<b>Expenses</b>								
<b>Governmental Activities:</b>								
General Govt \$	5,450,435	\$ 5,606,151	\$ 5,480,952	\$ 5,856,634	\$ 6,453,132	\$ 7,015,128	\$ 7,434,471	\$ 8,004,716
Financial Govt	2,202,469	2,150,764	2,083,757	2,147,259	2,347,656	2,451,136	2,769,814	2,908,700
Judicial	6,348,386	6,502,795	6,438,088	7,077,256	7,695,250	8,975,221	9,836,363	10,545,766
Legal	4,861,345	5,005,901	4,901,701	5,079,788	5,812,145	6,529,803	7,198,406	7,415,315
Public Safety	16,890,730	16,866,308	16,949,725	17,814,343	21,633,272	22,396,784	28,774,605	30,989,676
Correctional	5,889,092	5,888,268	6,214,338	6,184,457	6,651,410	7,527,666	7,846,616	7,652,884
Perm. Impr.		213,281	185,210	225,251	127,030	110,688		463,638
Facilities	3,780,738	3,795,589	3,879,450	3,959,323	4,150,959	4,473,611	4,889,932	5,460,926
Health	205,951	202,298	199,472	202,269	267,289	234,663	237,884	212,737
Welfare	384,778	383,249	371,751	375,043	388,241	446,317	478,288	472,167
Conservation	221,527	211,776	175,572	184,487	185,123	227,126	249,447	241,255
Elections	195,052	613,874	702,220	3,467,902	1,121,082	1,925,008	1,759,796	1,510,930
Culture/Recreation	311,971	311,274	300,180	403,482	375,531	463,595	523,337	530,992
Transportation	2,480,443	2,635,244	2,620,960	4,817,898	4,897,165	5,397,017	6,164,716	6,616,841
Capital Outlay	1,344,425	328,545						
Interest								
and related cost	2,582,718	3,230,344	3,656,845	3,769,436	4,610,709	3,409,349	3,588,608	3,435,497
Bond Iss. Costs	70,907	110,758	98,234					
Total Governmental								
Activities Exp. \$	<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>	<u>\$ 71,583,112</u>	<u>\$ 81,752,283</u>	<u>\$ 86,462,040</u>
<b>Total Primary Government</b>								
Expense \$	<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>	<u>\$ 71,583,112</u>	<u>\$ 81,752,283</u>	<u>\$ 86,462,040</u>
<b>Program Revenues</b>								
<b>Governmental Activities:</b>								
<b>Charges for Services:</b>								
General Admin. \$	4,484,832	\$ 4,336,130	\$ 3,070,902	\$ 3,191,608	\$ 3,328,985	\$ 3,421,786	\$ 3,128,090	\$ 2,912,679
Judicial	4,608,990	2,893,286	3,767,729	5,207,590	5,491,287	2,857,839	4,742,889	3,206,922
Legal	733,583	926,714	1,097,419	1,121,039	1,204,688	1,404,003	1,514,949	1,674,542
Public Safety	1,938,507	1,717,615	1,676,123	1,741,015	1,727,613	1,606,384	1,844,252	2,206,391
Transportation	2,003,655	2,193,763	2,502,049	2,527,226	2,225,294	2,240,227	2,573,996	2,657,502
Other Activities	2,338,662	2,131,986	1,547,782	1,793,105	1,544,761	2,187,830	2,547,951	2,415,929
Operating Grants	3,572,352	3,006,449	3,703,629	4,859,794	4,003,264	4,598,188	4,601,226	5,388,953
Total Governmental								
Activities Program								
Revenues \$	<u>19,680,581</u>	<u>\$ 17,205,943</u>	<u>\$ 17,365,633</u>	<u>\$ 20,441,377</u>	<u>\$ 19,525,892</u>	<u>\$ 18,316,257</u>	<u>\$ 20,953,353</u>	<u>\$ 20,462,918</u>
<b>Total Primary Government</b>								
Program Rev. \$	<u>19,680,581</u>	<u>\$ 17,205,943</u>	<u>\$ 17,365,633</u>	<u>\$ 20,441,377</u>	<u>\$ 19,525,892</u>	<u>\$ 18,316,257</u>	<u>\$ 20,953,353</u>	<u>\$ 20,462,918</u>

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

Prop Taxes, Gen. \$	16,827,477 \$	18,149,413 \$	19,518,608 \$	21,773,741 \$	26,150,607 \$	30,775,243 \$	35,904,030 \$	37,943,040
Prop Taxes, Debt		6,351,235	6,510,395	6,693,643	7,020,944	7,765,640	7,659,441	7,746,912
Sales Tax	13,858,261	13,493,758	14,109,684	15,001,083	15,657,683	16,550,411	16,789,335	16,740,827
Boat and Mtr Tax	2,674	816	1,228	116				
State Mixed Drink T	656,602	748,502	729,512	807,916	839,903	846,892	987,278	959,558
Bingo Tax	238,563	313,739	198,567	303,014	249,758	283,280	291,069	288,995
Invest. Earnings	766,496	2,755,541	3,374,540	3,728,012	5,381,424	3,476,288	4,335,410	3,459,240
Contributions			13,104					
Miscellaneous	464,049	89,817	127,772	210,361	191,718	203,125	360,282	25,664
Disposal of Property		200,146		229,733		427,956	20,454	286,820
Total Govt Activities \$	<u>32,814,122 \$</u>	<u>42,102,967 \$</u>	<u>44,583,410 \$</u>	<u>48,747,619 \$</u>	<u>55,492,037 \$</u>	<u>60,328,835 \$</u>	<u>66,347,299 \$</u>	<u>67,451,056</u>
Total Primary Govt \$	<u>32,814,122 \$</u>	<u>42,102,967 \$</u>	<u>44,583,410 \$</u>	<u>48,747,619 \$</u>	<u>55,492,037 \$</u>	<u>60,328,835 \$</u>	<u>66,347,299 \$</u>	<u>67,451,056</u>

**Change in Net Assets**

Governmental Activ\$	(726,264)\$	5,252,491 \$	7,690,588 \$	7,624,168 \$	8,301,935 \$	7,061,980 \$	5,548,369 \$	1,451,934
Total Primary Govt \$	<u>(726,264)\$</u>	<u>5,252,491 \$</u>	<u>7,690,588 \$</u>	<u>7,624,168 \$</u>	<u>8,301,935 \$</u>	<u>7,061,980 \$</u>	<u>5,548,369 \$</u>	<u>1,451,934</u>

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



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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>General Fund</b>										
Reserved	\$ 14,286,398	\$ 15,237,721	\$ 15,155,992	\$ 125,000	\$ 250,000	\$ 375,000	\$ 500,000	\$ 625,000	\$ 750,000	\$ 875,000
Unreserved				16,064,023	16,048,993	18,145,155	21,983,362	23,574,538	26,599,530	27,138,098
<b>Total General Fund</b>	<b>\$ 14,286,398</b>	<b>\$ 15,237,721</b>	<b>\$ 15,155,992</b>	<b>\$ 16,189,023</b>	<b>\$ 16,298,993</b>	<b>\$ 18,520,155</b>	<b>\$ 22,483,362</b>	<b>\$ 24,199,538</b>	<b>\$ 27,349,530</b>	<b>\$ 28,013,098</b>
<b>All Other Governmental Funds</b>										
Reserved	\$ 639,765	\$	\$	\$ 519,240	\$ 648,250	\$ 975,184	\$ 711,547	\$ 1,192,356	\$ 1,663,894	\$ 2,233,068
Unreserved, Reported In:										
Special Revenue Funds	13,461,428	13,702,338	13,100,821	9,895,924	10,134,684	10,975,196	11,793,031	14,509,868	16,740,536	17,243,907
Capital Projects Funds			80,179,606	78,491,694	78,387,405	56,147,341	31,183,689	14,826,602	6,774,157	4,919,258
<b>Total All Other Governmental Funds</b>	<b>\$ 14,101,193</b>	<b>\$ 13,702,338</b>	<b>\$ 93,280,427</b>	<b>\$ 88,906,858</b>	<b>\$ 89,170,339</b>	<b>\$ 68,097,721</b>	<b>\$ 43,688,267</b>	<b>\$ 30,528,826</b>	<b>\$ 25,178,587</b>	<b>\$ 24,396,233</b>

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Revenues</b>										
Taxes	\$ 27,106,779	\$ 28,289,254	\$ 30,622,485	\$ 37,793,036	\$ 40,305,434	\$ 43,529,027	\$ 48,808,070	\$ 55,086,219	\$ 60,335,452	\$ 62,439,012
Licenses, Fees and Permits	82,915	106,018	97,802	98,029	87,711	102,657	104,287	100,766	147,788	148,015
Intergovernmental	3,617,705	4,489,662	4,445,917	4,322,483	4,662,003	6,060,667	4,685,978	5,300,845	7,085,807	7,482,055
Fees of Office	2,960,950	3,329,682	3,467,615	3,680,995	3,777,110	4,374,045	4,398,158	4,484,277	4,538,669	4,795,149
Commissions	3,045,010	3,099,111	3,087,723	3,065,626	2,970,272	3,077,586	3,577,502	3,655,340	3,123,909	2,777,813
Charges for Services	3,569,282	3,265,484	3,276,924	3,168,490	3,238,880	3,547,730	3,852,893	4,329,201	3,107,400	3,594,042
Fines and Forfeitures	2,220,209	2,257,282	2,044,164	2,029,645	2,312,879	2,215,442	2,042,731	1,850,786	1,709,480	1,693,861
Investment Earnings	2,046,493	1,924,482	520,770	2,296,723	2,918,315	3,154,771	4,655,027	2,777,588	3,791,292	2,919,969
Other	2,959,663	1,686,102	2,702,553	2,680,457	1,904,534	2,682,760	2,347,173	2,843,070	2,740,840	3,159,332
Total Revenues	47,609,006	48,447,077	50,265,953	59,135,484	62,177,138	68,744,685	74,451,819	80,428,092	86,580,637	89,009,248
<b>Expenditures</b>										
General Administration	5,381,334	5,261,997	5,342,267	5,592,215	5,357,000	5,835,669	6,255,903	6,804,020	7,156,514	7,715,399
Financial Administration	1,960,182	2,145,545	2,215,388	2,200,779	2,172,429	2,225,517	2,389,757	2,409,072	2,653,794	2,718,786
Judicial	5,348,113	6,001,053	6,377,768	6,583,870	6,567,871	7,175,603	7,737,860	8,897,030	9,611,270	10,236,066
Legal	4,116,997	4,519,741	5,345,000	4,979,309	4,894,193	5,040,470	5,681,372	6,268,598	6,818,985	6,933,212
Public Safety	12,872,168	14,629,316	17,058,752	19,592,552	17,851,493	19,294,987	20,586,646	22,508,790	27,335,818	28,698,578
Correctional	5,341,692	5,393,737	5,647,053	5,648,449	6,019,448	6,005,292	6,406,715	7,159,673	7,227,402	7,006,979
Permanent Improvements	9,537			213,281	185,210	225,251	127,030	110,688		463,638
Facilities	2,596,133	2,237,888	2,929,682	2,924,826	2,934,559	3,037,870	3,186,167	3,734,762	3,966,085	4,478,444
Health	191,733	200,636	204,195	201,113	199,326	202,102	266,405	233,857	225,100	207,453
Welfare	331,683	327,819	372,291	374,075	365,963	376,925	393,085	444,432	469,309	457,877
Conservation	175,367	195,048	214,700	206,214	171,639	179,995	176,460	214,217	235,422	223,534
Elections	68,147	82,654	195,052	619,063	709,082	3,444,478	1,087,390	1,879,652	1,704,866	1,440,606
Culture/Recreation	273,573	254,144	276,878	274,085	288,001	375,689	337,590	438,125	476,821	470,115
Transportation	2,058,490	2,212,567	1,981,229	2,210,464	2,141,277	2,192,246	2,180,524	2,872,754	3,436,493	3,776,685
Capital Outlay	4,813,693	4,477,074	4,563,978	4,811,759	5,192,622	38,058,417	30,371,479	20,598,315	11,058,221	7,014,879
Principal on Long-Term Debt	500,812	607,374	191,562	710,982	3,092,539	3,188,877	3,600,704	4,088,042	4,059,258	4,065,000
Interest & Fiscal Charges	39,795	51,774	49,400	5,532,935	3,661,035	3,562,510	4,117,739	3,509,329	3,366,554	3,220,783
Bond Issuance Costs			939,653							
Total Expenditures	46,079,449	48,598,367	53,904,848	62,675,971	61,803,687	100,421,898	94,902,826	92,171,356	89,801,912	89,128,034

Excess of Revenues Over (Under) Expenditures	1,529,557	(151,290)	(3,638,895)	(3,540,487)	373,451	(31,677,213)	(20,451,007)	(11,743,264)	(3,221,275)	(118,786)
<b>Other Financing Sources (Uses)</b>										
Proceeds from Bonds			79,935,000			12,765,000	52,915,000			
Proceeds from Loans	657,726	938,758								
Transfers In	678,897	2,627,398	2,951,169	4,423,048	2,313,848	2,728,676	16,620,847	5,537,469	4,727,905	6,852,090
Premium or Discount on Issuance of Bonds			3,269,653			60,756	353,777			
Payment to Refunded Bond Escrow							(53,264,017)			
Transfers Out	(678,897)	(2,862,398)	(3,020,566)	(4,223,103)	(2,313,848)	(2,728,676)	(16,620,847)	(5,537,469)	(4,727,905)	(6,852,090)
Total Other Financing Sources (Uses)	657,726	703,758	83,135,256	199,945		12,825,756	4,760			
Net Change in Fund Balances	\$ 2,187,283	\$ 552,468	\$ 79,496,361	\$ (3,340,542)	\$ 373,451	\$ (18,851,457)	\$ (20,446,247)	\$ (11,743,264)	\$ (3,221,275)	\$ (118,786)
Debt Service As A Percentage Of Noncapital Expenditures	1.3%	1.5%	0.5%	10.8%	11.9%	10.8%	12.0%	10.6%	9.4%	8.9%

**LUBBOCK COUNTY, TEXAS**

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Property Tax	Sales Tax	Boat and Motor Tax	Total
2001	\$ 15,011,498	\$ 12,094,215	\$ 1,066	\$ 27,106,779
2002	15,753,894	12,534,143	1,217	28,289,254
2003	16,761,549	12,578,105	2,674	29,342,328
2004	24,298,462	13,493,758	816	37,793,036
2005	26,194,522	14,109,684	1,228	40,305,434
2006	28,527,828	15,001,083	116	43,529,027
2007	33,150,387	15,657,683		48,808,070
2008	38,535,808	16,550,411		55,086,219
2009	43,546,117	16,789,335		60,335,452
2010	45,698,185	16,740,827		62,439,012

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
2001	\$ 7,071,452,872	\$ 1,271,618,250	\$ 583,233,866	\$ 7,759,837,256	0.19170
2002	7,564,133,899	1,216,464,471	628,388,914	8,152,209,456	0.19170
2003	7,936,503,266	1,146,500,633	659,732,000	8,423,271,899	0.19110
2004	8,076,653,049	1,262,431,969	373,417,508	8,965,667,510	0.25954
2005	9,214,233,179	1,403,624,337	724,135,636	9,893,721,880	0.25587
2006	10,374,845,321	1,405,264,560	735,609,658	11,044,500,223	0.261623
2007	10,880,263,318	1,746,120,753	705,420,210	11,920,963,861	0.285763
2008	11,912,136,911	1,847,807,029	702,439,568	13,057,504,372	0.306148
2009	12,691,774,242	2,009,130,131	688,625,425	14,012,278,948	0.326200
2010	13,204,650,438	2,014,381,046	788,497,363	14,430,534,121	0.329458

Source: Lubbock Central Appraisal District

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

County	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
\$	0.19170 \$	0.19170 \$	0.19110 \$	0.25954 \$	0.25587 \$	0.26162 \$	0.28576 \$	0.306148 \$	0.32620 \$	0.329458
High Plains Water District	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00794	0.00794
Lubbock County Hospital District	0.09798	0.10435	0.10435	0.10896	0.10742	0.11034	0.11420	0.11661	0.12067	0.12084
Total Levy: All Units per \$100 Val.	\$ 0.29808 \$	0.30445 \$	0.30385 \$	0.37690 \$	0.37169 \$	0.38036 \$	0.40836 \$	0.43116 \$	0.45481 \$	0.45824
Operational Rate Shown in Cents per \$100 Valuation	18.47400	18.57000	19.11000	19.04600	19.24100	20.11830	22.53230	24.53800	26.89300	27.36400
Bonded Indebtedness Rate Shown in cents per \$100 Valuation	0.69600	0.60000		6.90800	6.34600	6.04400	6.04400	6.07680	5.72700	5.58180
Total County Rate Shown in Cents	19.17000	19.17000	19.11000	25.95400	25.58700	26.16230	28.57630	30.61480	32.62000	32.94580

Source: Lubbock Central Appraisal District

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

Taxpayer	2010			2001		
	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value
Macerich Lubbock LTD	\$ 123,830,275	1	0.86%	\$ 111,202,074	2	1.40%
Southwestern Public Service	78,657,897	2	0.55%	112,346,022	1	1.50%
Southwestern Bell Telephone	61,897,468	3	0.43%	84,905,294	3	1.10%
Wal Mart Stores Inc #861	58,858,544	4	0.41%		8	0.30%
United Supermarket LLC	54,021,742	5	0.37%			
Pyco Industries Inc.	47,514,695	6	0.33%			
Atmos Energy (Energas)	40,092,510	7	0.28%	23,195,048	6	0.30%
Lubbock Property LLC	38,609,000	8	0.27%			
Tyco Fire Products	38,275,621	9	0.27%			
BNSF Railway Co.	31,933,410	10	0.22%			
Plain Co-op Oil Mills, Inc				24,949,410	5	0.30%
Burlington Northern				19,817,330	9	0.30%
X-Fab Texas, Inc.				28,597,483	4	0.40%
Fleming Company				22,775,855	7	0.30%
Methodist Hospital				22,408,685	8	0.30%
South Plains Electric Co-op				19,622,934	10	0.30%
Total	\$ 573,691,162		3.98%	\$ 469,820,135		6.50%

Source: Lubbock Central Appraisal District

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2001	\$ 14,875,608	\$ 14,522,065	97.62%	\$ 311,486	\$ 14,833,551	99.72%
2002	15,632,949	15,214,790	97.33%	371,108	15,585,898	99.70%
2003	16,774,158	16,257,293	96.92%	462,879	16,720,172	99.68%
2004	24,250,925	23,639,150	97.48%	512,827	24,151,977	99.59%
2005	26,128,954	25,328,631	96.94%	671,294	25,999,925	99.51%
2006	28,894,952	28,130,220	97.35%	619,543	28,749,763	99.50%
2007	33,721,116	32,881,632	97.51%	639,590	33,521,222	99.41%
2008	39,098,828	38,337,593	98.05%	492,478	38,830,071	99.31%
2009	44,471,509	43,576,154	97.99%	387,383	43,963,537	98.86%
2010	46,564,850	45,596,925	97.92%		45,596,925	97.92%



## TABLE D-10

	Calendar Year				
	2005	2006	2007	2008	2009
Agriculture, Forestry, Fishing	\$ 17,594,558	\$ 510,424	\$ 481,553	\$ 1,266,519	\$ 1,271,682
Mining	71,196,202	3,387,836	4,662,305	7,224,771	5,924,316
Construction	66,324,462	89,194,049	74,915,283	88,743,727	76,400,210
Manufacturing	67,381,536	81,100,118	80,679,339	86,920,449	75,207,338
Transportation, Communications, Utilities	210,865,524	45,694,849	48,491,220	60,601,677	54,943,064
Wholesale Trade	260,059,191	241,175,686	226,341,015	266,589,575	252,244,768
Retail Trade	1,770,589,598	1,583,426,253	1,697,007,873	1,770,421,544	1,750,512,732
Finance, Insurance, Real Estate	1,371,002	46,141,250	57,757,219	62,480,185	56,951,005
Services	233,043,085	733,632,363	743,085,334	807,016,424	812,263,161
Public Administration		5,369,206	3,165,678	3,572,138	3,920,104
All Other Outlets	4,720,275	20,820,279	21,431,727	20,482	
Total	\$ 2,703,145,433	\$ 2,850,452,313	\$ 2,958,018,546	\$ 3,154,857,491	\$ 3,089,638,380
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%

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**LUBBOCK COUNTY, TEXAS**

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Lubbock Rate</u>	<u>State of Texas Rate</u>
2000	0.50%	1.25%	6.25%
2001	0.50%	1.25%	6.25%
2002	0.50%	1.25%	6.25%
2003	0.50%	1.25%	6.25%
2004	0.50%	1.50%	6.25%
2005	0.50%	1.50%	6.25%
2006	0.50%	1.50%	6.25%
2007	0.50%	1.50%	6.25%
2008	0.50%	1.50%	6.25%
2009	0.50%	1.50%	6.25%

Source: State Comptroller

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

TABLE D-13

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

Fiscal Year	Governmental Activities				Percentage of Personal Income	Per Capita
	General Obligation Bonds	Certificates of Obligation	Loans Payable	Total Primary Government		
2001	\$	\$	830,137	1,350,137	0.03%	6
2002		520,000	1,681,520	1,681,520	0.04%	7
2003	79,935,000		1,489,958	81,424,958	1.81%	326
2004	79,440,000		1,273,976	80,713,976	1.74%	320
2005	76,610,000		1,011,436	77,621,436	1.61%	303
2006	73,695,000	12,765,000	737,559	87,197,559	1.81%	342
2007	73,265,000	12,455,000	451,854	86,171,854	1.67%	330
2008	69,910,000	12,020,000	153,813	82,083,813	1.67%	314
2009	66,440,000	11,565,000		78,005,000	1.32%	292
2010	62,850,000	11,090,000		73,940,000	1.33%	277

**LUBBOCK COUNTY, TEXAS**

RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Assessed Value (2)	Gross Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value
2001	\$ 245,054	\$ 7,759,837,256	\$ 520,000	\$ 121,215	\$ 398,785	0.01%
2002	245,463	8,152,209,456				
2003	249,800	8,423,271,899	79,935,000		79,935,000	0.95%
2004	252,048	8,965,667,510	79,440,000	519,240	78,920,760	0.88%
2005	256,081	9,893,721,880	76,610,000	648,250	75,961,750	0.77%
2006	255,027	11,044,500,223	86,160,000	975,184	85,184,816	0.77%
2007	261,227	11,920,963,861	85,720,000	711,547	85,008,453	0.71%
2008	261,610	13,057,504,372	81,930,000	1,192,356	80,737,644	0.62%
2009	267,269	14,012,278,948	78,005,000	1,663,894	76,341,106	0.54%
2010	267,269	14,430,534,121	73,940,000	2,233,068	71,706,932	0.50%

(1) Annual government census

(2) From Table D-6

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

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Direct:			
Lubbock County, Texas	\$ 78,005,000	100.00%	\$ 78,005,000
Special Districts:			
Lubbock County Hospital District	0		0
Lubbock County WC and ID No. 1	0		0
Cities:			
Idalou	2,427,000	100.00%	2,427,000
Lake Ransom Canyon	980,000	100.00%	980,000
Lubbock	996,805,740	100.00%	996,805,740
Shallowater	0		0
Slaton	5,165,000	100.00%	5,165,000
Wolfforth	27,450	100.00%	27,450
New Deal	15,000	100.00%	15,000
County-line Cities:			
Abernathy	0		0
School Districts:			
Idalou ISD	15,305,000	100.00%	15,305,000
Lubbock ISD	111,542,495	100.00%	111,542,495
Lubbock-Cooper ISD	7,442,718	100.00%	7,442,718
New Deal ISD	0		0
Roosevelt ISD	11,716,261	100.00%	11,716,261
Shallowater ISD	14,199,222	100.00%	14,199,222
County-line School Districts:			
Abernathy ISD	9,775,815	16.78%	1,640,382
Frenship ISD	295,323,542	99.61%	294,171,780
Lorenzo ISD	0		0
Slaton ISD	4,522,451	98.99%	4,476,774
Southland ISD	0		0
Total Direct and Overlapping Debt	\$ 1,553,252,694		\$ 1,543,919,822

Sources: Debt outstanding data provided by each governmental unit.

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt Limit	\$ 834,307,112	\$ 878,059,837	\$ 776,353,990	\$ 933,908,502	\$ 1,061,785,752	\$ 1,656,675,033	\$ 1,788,144,579	\$ 1,958,625,656	\$ 2,101,841,842	\$ 2,164,580,118
Total Net Debt Applicable to Limit	520,000		79,935,000	78,920,760	75,961,780	85,484,816	85,008,453	80,737,644	76,341,106	71,706,932
Legal Debt Margin	833,787,112	878,059,837	696,418,990	854,987,742	985,823,972	1,571,190,217	1,703,136,126	1,877,888,012	2,025,500,736	2,092,873,186
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	0.06%		10.30%	8.45%	7.15%	5.16%	4.75%	4.12%	3.63%	3.31%

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

Assessed Value	\$ 14,430,534,121
Debt Limit (15% of Assessed Value)	2,164,580,118
Debt Applicable to Limit:	
General Obligation Bonds	73,940,000
Less: Amount Set Aside for Repayment of	
General Obligation Debt	2,233,068
Total Net Debt Applicable to Limit	71,706,932
Legal Debt Margin	\$ 2,092,873,186

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Population (1)	245,054	245,463	249,800	252,048	256,081	255,027	261,227	261,610	267,269	267,269
Personal Income (3)	\$ 4,243,845,172	\$ 4,334,385,654	\$ 4,499,147,800	\$ 4,630,373,808	\$ 4,807,920,775	\$ 4,808,024,031	\$ 5,158,449,569	\$ 5,917,618,200	\$ 5,914,662,970	\$ 5,563,738,773
Per Cap Income (3)	\$ 17,318	\$ 17,658	\$ 18,011	\$ 18,371	\$ 18,775	\$ 18,853	\$ 19,747	\$ 22,620	\$ 22,130	\$ 20,817
Median Age (3)	31	32	32	32	31.4	31.1	30.6	32	30.6	31.6
Education Level in (3) Years of Schooling	12.6	12.8	12.8	12.8	12.4	12.4	Not Available	Not Available	Not Available	Not Available
School Enrollment (3)	28,497	28,698	28,879	28,355	28,847	28,492	28,191	28,639	28,976	28,685
Unemployment (2)	2.5%	2.5%	2.6%	2.9%	4.3%	4.05%	4.0%	3.8%	4.1%	6.1%

Data Sources:

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



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

Employer	2010			2000 *		
	Employees	Rank	% of Total Employees	Employees	Rank	% of Total Employees
Texas Tech University	9,740	1	24.90%	8,535	1	21.49%
Covenant Health System	4,870	2	12.45%	5,900	2	14.85%
Lubbock Independent School District	3,566	3	9.12%	3,442	3	8.67%
University Medical Center	2,828	4	7.23%	1,979	6	4.98%
United Supermarkets	2,570	5	6.57%	1,345	9	3.39%
City of Lubbock	2,289	7	5.85%	2,164	5	5.45%
AT&T Communications/ SBC	2,370	6	6.06%	522	17	1.31%
Texas Tech Health Sciences	2,257	8	5.77%	2,259	4	5.69%
Convergys Corporation	1,000	9	2.56%	1,500	8	3.78%
U.S. Postal Service	500-999	16		561	16	1.41%
Lubbock County	1,022	10	2.61%	897	10	2.26%
Lubbock State School	810	11	2.07%	876	11	2.21%
Frenship Independent School Dist.	766	12	1.96%	575	14	1.45%
Excell Services	500-999	13				
Tyco Fire Protection	639	14	1.63%	400	28	1.01%
Suddenlink Communications	613	15	1.57%	Not Listed		
G. Boren Services	516	17	1.32%	Not Listed		
TDCJ- John T. Montford Unit	510	18	1.30%	870	12	2.19%
Sonic Drive-In	504	19	1.29%	Not Listed		
Gene Messer Ford, Inc.	493	20	1.26%	Not Listed		
Texas Department of Transportation				487	23	1.23%
Walmart Supercenter #3				Not Listed		
Wells Fargo Phone Bank				320	33	0.81%
Lubbock-Cooper ISD				330	30	0.83%
Lubbock Regional MHMR Center				450	24	1.13%
American State Bank				559	18	1.41%
X-Fab Texas, Inc.				Not Listed		
McLane High Plains				416	26	1.05%
Operator Service Company				409	27	1.03%
Caprock Home Health Services				1650	7	4.15%
Dillards				400	27	1.01%
Town & Country Food Stores				Not Listed		
Industrial Molding Corp.				505	22	1.27%
ARAMARK				391	31	0.98%
Sodexo School Services				322	32	0.81%
Lubbock Avalance Journal				341	30	0.86%
Covenant Home Health Care				472	25	1.19%
Highland Medical Center				Not Listed		
Texas Department of Human Services				585	13	1.47%
TNM&O Coaches, Inc.				259	34	0.65%

Source: Lubbock Economic Development Alliance, Inc.

\* Information only compiled every two years.

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Administration				46	46	47	47	48	50	50
Financial Administration				54	53	53	53	53	53	54
Judicial				89	87	89	88	89	92	92
Legal				84	88	88	88	97	110	110
Public Safety				279	279	286	318	363	477	488
Correctional				105	107	110	111	116	117	118
Facilities				38	38	38	40	59	59	59
Health				1	1	1	1	1	1	1
Welfare				5	5	5	5	5	5	5
Conservation				7	7	7	7	8	8	8
Elections				5	5	8	8	8	8	8
Culture/Recreation				4	4	6	6	6	7	7
Transportation				34	34	33	33	33	35	36
<b>Total</b>				<b>751</b>	<b>754</b>	<b>771</b>	<b>805</b>	<b>886</b>	<b>1,022</b>	<b>1,036</b>

Source: County Payroll Department

The County does not have sufficient data available to provide information for years 2001-2003

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

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>General Government</b>										
County Clerk										
Number of Criminal Cases Filed	4,617			4,964	5,133	5,326	5,746	5,374	4,814	5,272
Number of Civil Cases Filed	1,604			1,974	2,119	2,141	2,329	1,425	1,212	1,252
Marriage Licenses- Formal	2,138			2,199	2,255	2,052	2,209	2,068	1,684	1,725
Marriage Licenses- Informal	25			36	28	44	75	82	122	199
Marriage Licenses- Hostile Fire Zone	Not Available			Not Available	Not Available	Not Available	Not Available	Not Available	6	10
Probate Cases	742			751	787	739	728	835	905	865
<b>Commissioners' Court</b>										
Number of Courts Held	24			24	24	24	24	24	24	24
Number of Additional Meetings Held	9			13	24	22	43	36	25	30
<b>Commissioner Precinct #1</b>										
Responded to Emails	Not Available			Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	1,242
Phone Calls Received	Not Available			Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	651
Number of Meetings Attended	Not Available			Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	370
<b>Information Services/ County Technology</b>										
Work Orders	6,233			7,382	7,383	5,467	6,143	7,319	7,429	7,761
<b>Elections Administration</b>										
Confirmation Notices Mailed	Not Available			Not Available	Not Available	Not Available	Not Available	29,899	29,624	10,812
Total Number of Applications Received	Not Available			Not Available	Not Available	Not Available	Not Available	Not Available	2,380	2,017
Number of Duplicate Applications Received	Not Available			Not Available	Not Available	Not Available	Not Available	Not Available	396	246
Number of Voter Registration Responses Completed and Returned	Not Available			Not Available	Not Available	Not Available	Not Available	Not Available	171	3,931
<b>Collection</b>										
Order thru Collections	Not Available			866,434	430,287	2,184,975	2,368,802	2,405,515	2,340,966	2,976,406
Actual Monies Received	Not Available			769,530	986,393	1,585,531	1,908,450	1,834,034	1,606,155	1,976,881
Exemptions	Not Available			242,396	189,448	334,039	344,352	392,601	348,621	435,824
Total Collections	Not Available			1,011,926	1,175,842	1,919,570	2,252,802	2,226,635	1,954,776	2,412,705
% Collections	Not Available			86%	90%	88%	95%	93%	84%	66%
<b>Maintenance</b>										
Number of Work Orders Processed	Not Available			Not Available	Not Available	Not Available	Not Available	8,490	11,172	11,527
Oversaw Permanent Improvements	Not Available			Not Available	Not Available	Not Available	Not Available	\$12,900,000	7,667,875	7,485,000
<b>Conservation</b>										
Texas Cooperative Extension	684			813	665	1,000	770	718	798	890
Number of Educ. Group Meetings 4-H Enrollment	4,808			6,144	3,518	5,684	5,968	4,482	4,657	4,967
<b>Judicial</b>										
County Courts										
Juvenile Cases Disposed	516			522	574	587	960	895	719	611
Criminal Cases Disposed	4,668			4,768	4,784	5,442	4,833	5,600	4,397	5,281





Constable #1	Not Available	Not Available	689	950	935	995	643	912
Civil Processed	Not Available	Not Available						
Constable #2	Not Available	Not Available	Not Available	Not Available	Not Available	252	1,084	1,275
Civil Processed								
Constable #3	745	887	960	942	962	956	892	1,178
Civil Processed								
Constable #4	Not Available	Not Available	486	572	731	1,053	1,048	1,076
Civil Processed								
Medical Examiner	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	273	422
Cases	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	1,300	1,136
Investigations	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	43	52
Life Gift Cases	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	261	269
Autopsy Report Requests	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	89	203
Allied Health Student Education	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available		
<b>Welfare</b>								
General Assistance								
Number of Residents Assisted	1,625	1,591	1,606	1,855	1,728	2,090	2,162	1,709
Number of Pauper Funerals	59	62	43	52	77	70	91	81
<b>Transportation</b>								
Road and Bridges								
Work Orders Completed	Not Available	Not Available	Not Available	187	353	362	425	763
Miles of Roads Overlayed	38	36	30	29	0	13	12	41
County Road Maintained- Miles	1,167	1,167	1,167	1,167	1,167	1,177	1,187	1,189

Sources: Various County Departments

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

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

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Government										
Electronic Voting Machines	0	0	0	0	0	0	800	800	940	940
Courtroom Video Projection Systems	0	0	0	0	0	0	0	3	9	9
Public Safety										
Sheriff Stations	1	1	1	1	1	1	1	1	1	1
Sheriff Patrol Vehicles	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	120	120	120	120
Constable Vehicles	4	4	4	4	4	4	4	4	4	4
Culture and Recreation										
County Parks	4	4	4	4	4	4	4	4	4	4
Public Works										
Bridges	1	1	1	1	1	1	1	1	1	1
Roads (miles)	Not Available	Not Available	1,167	1,167	1,167	1,167	1,167	1,177	1,187	1,189

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

Sources: Various County Departments

### *Other Supplementary Information*

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



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

**Independent Auditor's Report**

Report on Internal Control over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial Statements Performed in  
Accordance with Government Auditing Standards

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

Members of the Commissioners' Court:

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas as of and for the year ended September 30, 2010, which collectively comprise the Lubbock County, Texas's basic financial statements and have issued our report thereon dated February 21, 2011. 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 preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2010-1 to be a material weakness.

A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2010-1 to be a significant deficiency.

#### Compliance and Other Matters

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

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

Robison Johnston + Paffin UP

February 21, 2011

**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 on Internal Control over Compliance  
In Accordance With OMB Circular A-133

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

Members of the Commissioners' Court:

Compliance

We have audited the compliance of Lubbock County, Texas with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2010. Lubbock County, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Lubbock County, Texas's management. Our responsibility is to express an opinion on Lubbock County, Texas's compliance based on our audit.

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

In our opinion, Lubbock County, Texas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2010.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular

A-133, 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 *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the audit committee, management, others within the entity, the Commissioners' Court, 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 & Patton LLP

February 21, 2011

**LUBBOCK COUNTY, TEXAS****SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010****A. Summary of Auditor's Results****1. Financial Statements**

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

One or more material weaknesses identified?

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

Internal control over major programs:

One or more material weaknesses identified?

       Yes  X   NoOne or more significant deficiencies identified that  
are not considered to be material weaknesses?       Yes  X   None ReportedType of auditor's report issued on compliance for  
major programs:UnqualifiedAny audit findings disclosed that are required  
to be reported in accordance with section 510(a)  
of Circular A-133?  X   Yes       No

Identification of major programs:

CFDA Number(s)

10.435

16.738

16.738

16.804

Name of Federal Program or Cluster

USDA Agricultural Mediation Program

2009 Justice Assistance Grant

Edward Byrne Memorial Justice Assistance Grant

ARRA- JAG Joint Enforcement Initiative

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

Auditee qualified as low-risk auditee?

  X   Yes       No

# **LUBBOCK COUNTY, TEXAS**

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2010**

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

2010-1

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

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

NONE

**LUBBOCK COUNTY, TEXAS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
2009-1	Not Implemented	The County is currently investigating contractual agreements with the bank.
2009-2	Implemented	

**LUBBOCK COUNTY, TEXAS**  
*CORRECTIVE ACTION PLAN*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2010*

2010-1

The County has implemented additional procedures that have provided for collateralization of all held funds subsequent to year-end.



**LUBBOCK COUNTY, TEXAS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010

**EXHIBIT E-1**

Page 1 of 2

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>			
Passed Through Texas Secretary of State:			
General HAVA Compliance	90.401	78627	\$ 84,721
Total U.S. Election Assistance Commission			84,721
<b>U. S. DEPARTMENT OF THE INTERIOR</b>			
Passed Through Texas Historical Commission:			
Historic Resources Survey- Phase I	15.912	TX-09-022	4,018
Total U. S. Department of the Interior			4,018
<b>U. S. DEPARTMENT OF JUSTICE</b>			
Passed Through Office of the Governor:			
Multi-Jurisdictional Truancy alternative Dispute Resolution Prg	16.523	2010302	22,287
Multi-Jurisdictional Truancy Alternative Dispute Resolution	16.523	2302601	2,520
State Drug Court Training	16.585	2249001	40,405
Expansion of Drug Court	16.585	1836104	80,769
Family Recovery Court	16.585	2196601	53,004
DWI Court	16.585	2196501	34,195
Family Recovery Court	16.585	2196602	6,433
DWI Court	16.585	2196502	2,497
Domestic Violence Prosecution Unit	16.588	WF-06-V30-17236-06	60,665
ARRA- Violence Against Women	16.588	2304601	9,210
Juvenile and DA Equipment and Drug Court Operations Project	16.738	2230501	57,979
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2008-DJ-BX-0476	4,032
2009 Justice Assistance Grant Program	16.738	2009-DJ-BX-1341	97,413
ARRA- JAG Joint Enforcement Initiative	16.804	2009-SB-B9-1571	244,875
Total Passed Through Office of the Governor			716,286
Total U. S. Department of Justice			716,286
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed Through Texas Juvenile Probation Commission:			
Title IV-E Administrative Reimb. Program	93.658	TJPC E-08-152	2,154
Title IV-E Federal Foster Care Reimb. Program	93.658	TJPC E-10-152	80,956
Total Passed Through Texas Juvenile Probation Commission			83,110
Passed Through Texas Department of Family and Protective Services:			
Title IV-E, Legal Services	93.658	23379118	40,506
Total U. S. Department of Health and Human Services			123,616
<b>U. S. DEPARTMENT OF AGRICULTURE</b>			
Passed Through Texas Rural Mediation Services:			
USDA Agricultural Mediation Program	10.435	49-044-0756001056	361,510
Passed Through Texas Department of Agriculture:			
School Breakfast Program *	10.553	TX-1522007	38,478
Food Distribution *	10.555	152119A	14,568
National School Lunch Program *	10.555	TX-1522007	75,460
Total Passed Through State Department of Human Services			128,506
Total U. S. Department of Agriculture			\$ 490,016

**LUBBOCK COUNTY, TEXAS**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**EXHIBIT E-1**

Page 2 of 2

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
 <u>DEPARTMENT OF HOMELAND SECURITY</u>			
Passed Through Office of the Governor:			
<i>Emergency Management Performance Grant</i>	97.042	10TX-EMPG-0944	26,034
Total Department of Homeland Security			<u>26,034</u>
 <u>STATE PROGRAM</u>			
Passed Through Texas Department of Transportation:			
<i>Passed through South Plains Auto Theft Task Force</i>	N/A	SA-T01-10058-10	\$ 427,341
Total Texas Department of Transportation			<u>427,341</u>
<u>TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS</u>			<u>\$ 1,872,033</u>

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

The accompanying notes are an integral part of this schedule.

## **LUBBOCK COUNTY, TEXAS**

### **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2010**

#### 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.