

LUBBOCK COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2004



Office of the County Auditor
Jacqueline Latham, CPA
County Auditor

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JACQUELINE LATHAM, CPA
COUNTY AUDITOR

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Comprehensive Annual Financial Report
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Introductory Section

Lubbock County Auditor

916 Main, Suite 1220
P.O. Box 10536
Lubbock, Texas 79408-3536



Phone: (806) 775-1097
Fax: (806) 775-1117

January 7, 2005

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, 2004, 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, 2004, 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, 2004, are fairly presented in conformity with GAAP. The auditor's report is presented as the first component of the financial section of this report.

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

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

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

PROFILE OF THE GOVERNMENT

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy

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

Long-term financial planning

Lubbock County has issued general obligation bonds for the construction of a new jail. Preliminary estimates point to a project timetable of three years with a projected total cost to Lubbock County of \$82,000,000.

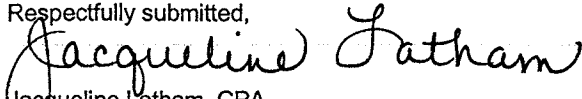
Cash management policies and practices

Cash temporarily idle during the year was invested in certificates of deposit, obligations of the U.S. Treasury, and the State Treasurer's investment pool. The maturities of the investments range from 30 days to 15 years. The average on investments was 3.0 percent. Investment income includes appreciation in the fair value of investments. Increases in fair value during the current year, however, do not necessarily represent trends that will continue; nor is it always possible to realize such amounts, especially in the case of temporary changes in the fair value of investments that the government intends to hold to maturity.

ACKNOWLEDGMENTS

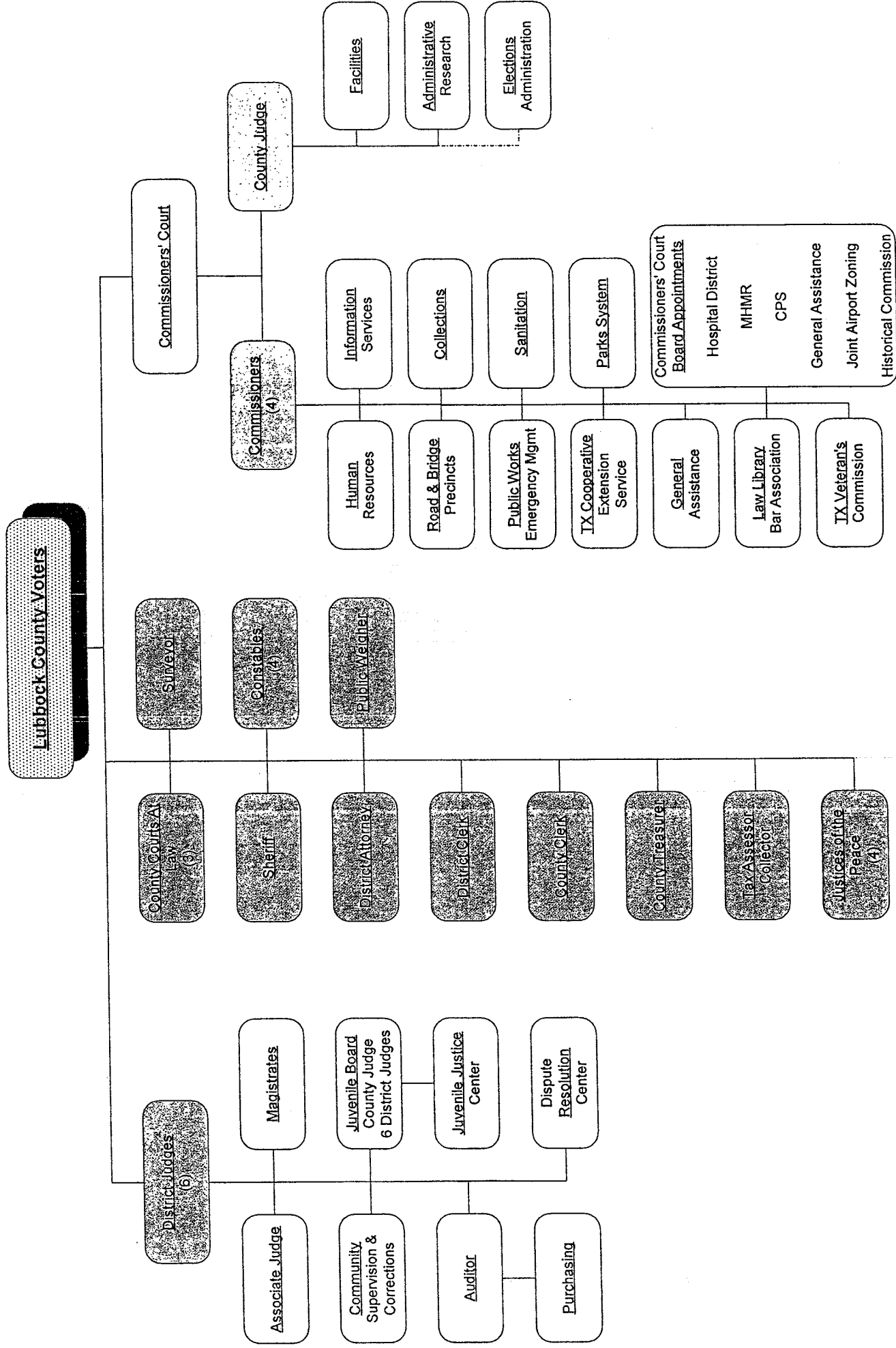
The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated services of the Auditor's Office Staff. I sincerely appreciate the loyalty and dedication of my staff for their extra efforts to produce timely and accurate records for Lubbock County. They 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

LUBBOCK COUNTY ORGANIZATION CHART



Shaded Boxes = Elected Positions
 Non-Shaded Boxes = Hired or Appointed Positions
 FY2005

LUBBOCK COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2004

Elected & Appointed Officials

<u>Name</u>	<u>Office</u>
<u>District Courts</u>	
Blair Cherry, Jr	Judge, 72nd Judicial District
Mackey Hancock	Judge, 99th Judicial District
Cecil Puryear	Judge, 137th Judicial District
Jim Bob Darnell	Judge, 140th Judicial District
Sam Medina	Judge, 237th Judicial District
Brad Underwood	Judge, 364th Judicial District
Barbara Sucsy	District Clerk
William C. Sowder	Criminal District Attorney
<u>Commissioners' Court</u>	
Tom Head	County Judge
Kenny Maines	Commissioner, Precinct No. 1
James F. Kitten	Commissioner, Precinct No. 2
Gilbert Flores	Commissioner, Precinct No. 3
Patti Jones	Commissioner, Precinct No. 4
<u>County and Precinct Officials</u>	
Larry Ladd	Judge, County Court at Law #1
Drue Farmer	Judge, County Court at Law #2
Paula Lanehart	Judge, County Court at Law #3
Doris Ruff	County Clerk
David Gutierrez	Sheriff
Barbara Brooks	Tax Assessor-Collector
Sharon Gossett	Treasurer
Jacqueline Latham	County Auditor
Steve Chandler	Director of Purchasing
Mandy Mantooth	Director of Human Resources
Les Brown	Juvenile Justice Center
Steve Henderson	Adult Probation Office
Dorothy Kennedy	Elections Administrator
James D. Hansen	Justice of the Peace, Precinct 1
Jim Dulin	Justice of the Peace, Precinct 2
Aurora Chaides Hernandez	Justice of the Peace, Precinct 3
Bobby J. Blackburn	Justice of the Peace, Precinct 4
Vacant	Constable, Precinct 1
Emery Waters	Constable, Precinct 2
Marina Garcia	Constable, Precinct 3
Vacant	Constable, Precinct 4

Financial Section

Kenneth C. Robison
Regina K. Johnston, P.C.
William P. Patton, P.C.

Members of
American Institute of Certified Public
Accountants,
Division of CPA Firms,
Private Companies Practice Section,
Texas Society of Certified Public
Accountants

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, 2004, which collectively comprise the Lubbock County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Lubbock County, Texas's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, (an enterprise fund), University Medical Center, Lubbock, Texas. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements insofar as it relates to the amounts included for the University Medical Center, is based on the report of the other auditors.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Lubbock County, Texas as of September 30, 2004, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 7, 2005, on our consideration of Lubbock County, Texas's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis, budgetary information, and the schedule of funding progress identified as Required Supplementary Information in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in

the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements which collectively comprise the Lubbock County, Texas's basic financial statements. The accompanying schedule of expenditures of federal awards required by U. S. Office of Management and Budget Circular A-133, *Audits Of States, Local Governments And Non-Profit Organizations* and the combining and individual fund financial statements and supporting schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and the statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Robison Johnston & Patten LLP

January 7, 2005

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, 2004. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

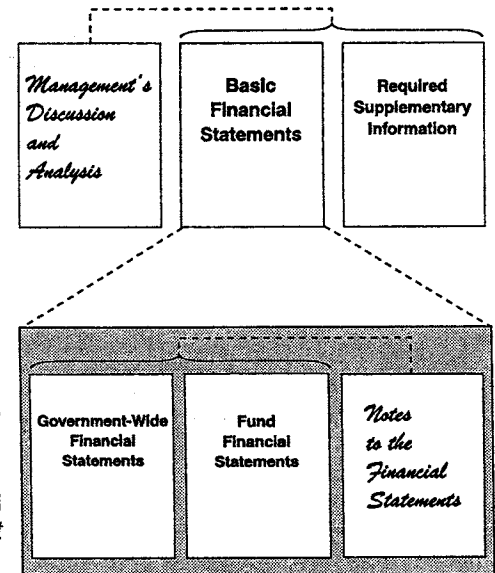
- The County's total combined net assets were \$79,394,501 at September 30, 2004.
- During the year, the County's expenses were \$5,252,491 less than the \$59,308,910 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$16,189,023.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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



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

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

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

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.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net assets. The County's combined net assets were \$79,394,501 at September 30, 2004. (See Table A-1).

	Governmental Activities		Total Percentage Change
	2004	2003	2004-2003
Current assets:			
Pooled cash & investments	109,559,616	111,314,812	1.57%
Receivables			
Taxes	590,797	267,078	121.2%
Other	4,598,726	3,486,843	31.89%
Fines, Fees, & Court			
Costs	5,862,241	5,740,754	2.12%
Due from fiduciary	65,240	65,240	0%
Deposits	82,733	67,261	23%
Other current assets	470,054	370,645	26.82%
Total current assets:	<u>121,229,407</u>	<u>121,312,633</u>	
Noncurrent assets:			
Land	3,436,186	3,923,860	12.43%
Buildings & improvements	61,137,277	58,505,182	4.5%
Construction in Progress	4,039,207	1,022,216	295.14%
Furniture and equipment	13,751,853	12,375,204	11.12%
Less accumulated depreciation	<u>(33,701,669)</u>	<u>(30,972,937)</u>	8.81%
Total noncurrent assets	<u>48,662,854</u>	<u>44,853,525</u>	
Total Assets	<u>169,892,261</u>	<u>166,166,158</u>	
Current liabilities:			
Payroll taxes	324,002	308,600	4.99%
Accounts payable	4,025,769	2,510,984	60.33%
Due to other govts	540,151	800,565	32.53%
Accrued wages	787,178	734,613	7.16%
Accrued personal leave	971,989	992,023	2%
Other liabilities	12,465	40,963	69.57%
Deferred revenue	914,930	478,412	91.24%
Accrued interest payable	239,671	2,542,262	90.57%
Total current liabilities	<u>7,816,155</u>	<u>8,408,422</u>	
Non-current liabilities:			
Due within one year	3,300,284	917,978	259.52%
Due in more than one year	79,381,321	82,697,752	4.01%
Total Liabilities	<u>90,497,760</u>	<u>92,024,152</u>	
Net Assets:			
Invested in capital assets	43,345,160	38,875,139	11.50%
Restricted For:			
Debt Service	519,240	0	100%
Unrestricted	<u>35,530,101</u>	<u>35,266,867</u>	.75%
Total Net Assets	<u>79,394,501</u>	<u>74,142,006</u>	

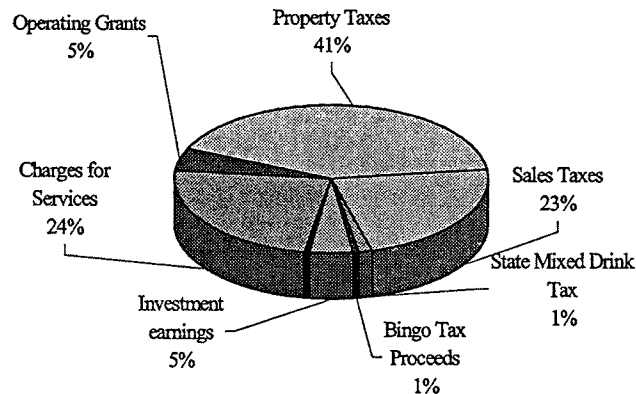
The \$35,530,101 of unrestricted net asset represents resources available to fund the programs of the County next year.

Changes in net assets. The County's total revenues were 59,308,910. A significant portion, 41 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 24 percent comes from charges for services, 23 percent comes from sales taxes, 5 percent comes from operating grants, 5 percent comes from investment earnings, 1 percent comes from state mixed drink tax, and 1 percent comes from bingo proceeds.

The total cost of all programs and services was \$54,056,419; 31 percent of these costs are for public safety.

Governmental Activities

**Figure A-3 District
Sources of Revenue for Fiscal Year 2004**



	Governmental Activities		Total Percentage Change
	2004	2003	2004-2003
Program Revenues:			
Charges for services	14,199,494	16,108,229	11.85%
Operating grants & contrib.	3,006,449	3,572,352	15.84%
Property taxes- general	18,149,413	16,827,477	7.86%
Property taxes- debt service	6,351,235	0	100%
Sales taxes	13,493,758	13,858,261	2.63%
Boat & motor taxes	816	2,674	69.48%
State mixed drink tax	748,502	656,602	14%
Bingo tax proceeds	313,739	238,563	31.51%
Investment earnings	2,755,541	766,496	259.5%
Miscellaneous	289,963	464,049	37.51%
Total Revenues	59,308,910	52,494,703	
Expenses:			
General administration	5,606,151	5,450,435	2.86%
Financial administration	2,150,764	2,202,469	2.35%
Judicial	6,502,795	6,348,386	2.43%

Legal	5,005,901	4,861,345	2.97%
Public safety	16,866,308	16,890,730	.14%
Correctional	5,888,268	5,889,092	.01%
Permanent improvements	213,281	0	100%
Facilities	3,795,589	3,780,738	.39%
Health	202,298	205,951	1.77%
Welfare	383,249	384,778	.4%
Conservation	211,776	221,527	4.4%
Elections	613,874	195,052	214.72%
Culture/Recreation	311,274	311,971	.22%
Transportation	2,635,244	2,480,443	6.24%
Capital outlay	328,545	1,344,425	75.56%
Interest & fiscal charges	3,230,344	2,653,625	21.73%
Bond issuance costs	110,758	0	100%
Total expenses	<u>54,056,419</u>	<u>53,220,967</u>	
Increase (Decrease) in net Assets before transfers	5,252,491	(726,265)	
Transfers			
Increase/(Decrease) in Net assets	<u>5,252,491</u>	<u>(726,265)</u>	

Table A-3 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 \$54,056,419.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$24,500,648.
- Some of the cost was paid by those who directly benefited from the programs \$14,199,494, or
- By grants and contributions \$3,006,449.

Table A-3
Net Cost of Selected County Functions

	Total Cost of Services		%	Net Cost of Services		% Change
	2004	2003		2004	2003	
Public Safety	16,866,308	16,890,730	.14%	14,985,786	14,914,27	.48%
Judicial	6,502,795	6,348,386	2.43%	3,336,351	1,492,879	123.48%
Correctional	5,888,268	5,889,092	.01%	3,671,643	3,243,269	13.21%
General Administration	5,606,151	5,450,435	2.86%	1,270,021	965,603	31.53%
Debt Service – Interest & Related Costs	3,230,344	2,653,625	21.73	3,230,344	2,653,625	21.73%

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

General Fund Budgetary Highlights

Over the course of the year, the County revised its budget several times. Even with these adjustments, actual expenditures were 2,525,050 below final budget amounts. The most significant positive variance resulted from the jail and facilities (maintenance).

On the other hand, resources available were 447,620 above the final budgeted amount.

- Sales tax collections were more than expected.
- Property tax collections were more than expected.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2004, the County had invested \$48,662,854 in a broad range of capital assets, including land, equipment, buildings, and vehicles. (See Table A-4.)

	Governmental Activities		Total Percentage Change 2004-2003
	<u>2004</u>	<u>2003</u>	
Land	3,436,186	3,923,860	12.43%
Buildings and improvements	61,137,277	58,505,182	4.5%
Furniture & equipment	13,751,853	12,375,204	11.12%
Construction in Progress	4,039,207	1,022,216	295.14%
Totals at historical cost	82,364,523	75,826,462	
Total accumulated depreciation	(33,701,669)	(30,972,937)	8.81%
Net capital assets	<u>48,662,854</u>	<u>44,853,525</u>	

The County's fiscal year 2005 capital budget projects spending another \$28,110,000 for capital projects, principally for the construction of a new jail. We will use bond proceeds from the bonds issued this year for this construction. More detailed information about the County's capital assets is presented in the notes to the financial statements.

Long Term Debt

At year-end the County had \$82,681,605 in bonds and notes outstanding as shown in Table A-5. More detailed information about the County's debt is presented in 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 "Aa2" and Standard & Poors "AA".

	Governmental Activities		Total Percentage Change 2004-2003
	<u>2004</u>	<u>2003</u>	
Bond payable	79,440,000	79,935,000	.62%
Plus (Less) Deferred amts			
Bond Premium	2,725,617	3,059,518	10.91%
Issuance Costs	(757,988)	(868,746)	12.75%
Loans payable	1,273,976	1,489,958	14.50%
Total bonds & loans payable	<u>82,681,605</u>	<u>83,615,730</u>	

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised value used for the 2005 budget preparation is up \$1,260,474,401 or 14.06% from 2004.

These indicators were taken into account when adopting the general fund budget for 2005. Amounts available for appropriation in the general fund budget are \$38,984,992 an increase of 6.04 percent over the final 2004 budget of \$36,764,181. Property taxes will increase due to the increasing values even with a rate decrease. The County will use these increases in revenues to finance programs we currently offer.

Expenditures are budgeted to rise nearly .6 percent to \$41,152,241. The largest increments are increased capital outlay.

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, 2004

	Primary Government Governmental Activities	Component Unit
ASSETS:		
<i>Pooled Cash, Cash Equivalents & Investments</i>	\$ 109,559,616	27,126,000
<i>Receivables (net of allowances for uncollectibles):</i>		
<i>Taxes</i>	590,797	7,587,000
<i>Other</i>	4,598,726	32,807,000
<i>Fines, Fees, & Court Costs</i>	5,862,241	
<i>Due from Fiduciary</i>	65,240	5,352,000
<i>Prepaid items</i>		1,895,000
<i>Deposits</i>	82,733	
<i>Other Current Assets</i>	470,054	1,337,000
<i>Assets whose use is limited or restricted</i>		135,897,000
<i>Other assets</i>		317,000
<i>Land</i>	3,436,186	8,227,000
<i>Buildings</i>	61,137,277	87,330,000
<i>Equipment</i>	13,751,853	119,062,000
<i>Construction In Progress</i>	4,039,207	17,631,000
<i>Accumulated Depreciation</i>	(33,701,669)	(139,006,000)
Total Assets	169,892,261	305,562,000
LIABILITIES:		
<i>Payroll Taxes and Related Items</i>	324,002	7,406,000
<i>Accounts Payable</i>	4,025,769	8,290,000
<i>Due to Other Governments</i>	540,151	
<i>Accrued Wages</i>	787,178	
<i>Accrued Personal Leave</i>	971,989	
<i>Other Liabilities</i>	12,465	9,873,000
<i>Deferred Revenue</i>	914,930	
<i>Estimated Health and Insurance Program Settlement</i>		6,809,000
<i>Accrued Interest Payable</i>	239,671	
<i>Noncurrent Liabilities:</i>		
<i>Due within one year</i>	3,300,284	
<i>Due in more than one year</i>	79,381,321	31,601,000
Total Liabilities	90,497,760	63,979,000
NET ASSETS		
<i>Invested in Capital Assets, Net of Related Debt</i>	43,345,160	
<i>Restricted For:</i>		
<i>Debt Service</i>	519,240	
<i>Unrestricted</i>	35,530,101	241,583,000
Total Net Assets	\$ 79,394,501	241,583,000

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2004

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
PRIMARY GOVERNMENT:			
Governmental Activities:			
General Administration	\$ 5,606,151	\$ 4,336,130	\$
Financial Administration	2,150,764	91,101	
Judicial	6,502,795	2,893,286	273,158
Legal	5,005,901	926,714	658,719
Public Safety	16,866,308	1,717,615	162,907
Correctional	5,888,268	325,167	1,911,665
Permanent Improvements	213,281	523,266	
Facilities	3,795,589	446,999	
Health	202,298	66,245	
Welfare	383,249		
Conservation	211,776		
Elections	613,874	257,836	
Culture/Recreation	311,274	11,944	
Transportation	2,635,244	2,193,763	
Capital Outlay	328,545	409,428	
Interest and Related Costs	3,230,344		
Bond Issuance Costs	110,758		
Total Governmental Activities	54,056,419	14,199,494	3,006,449
Total Primary Government	\$ 54,056,419	\$ 14,199,494	\$ 3,006,449
COMPONENT UNIT:			
Enterprise	\$ 226,957,000	\$ 210,354,000	\$

General Revenues:

Property Taxes, Levied for General Purposes
Property Taxes, Levied for Debt Service
Sales Taxes
Boat and Motor 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
\$ (1,270,021)	
(2,059,663)	
(3,336,351)	
(3,420,468)	
(14,985,786)	
(3,651,436)	
309,985	
(3,348,590)	
(136,053)	
(383,249)	
(211,776)	
(356,038)	
(299,330)	
(441,481)	
80,883	
(3,230,344)	
(110,758)	
(36,850,476)	
(36,850,476)	

\$ (16,603,000)

18,149,413	10,307,000
6,351,235	
13,493,758	
816	
748,502	
313,739	
2,755,541	3,576,000
89,817	8,514,000
200,146	
42,102,967	22,397,000
5,252,491	5,794,000
74,142,010	235,789,000
\$ 79,394,501	\$ 241,583,000

LUBBOCK COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2004

	General Fund	Debt Service Fund
ASSETS AND OTHER DEBITS		
Assets:		
<i>Pooled Cash, Cash Equivalents & Investments</i>	\$ 15,752,513	\$ 471,972
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	335,278	128,204
<i>Other</i>	3,469,228	8,133
<i>Fines, Fees, & Court Costs</i>	5,862,241	
<i>Due from other funds</i>	135,240	
<i>Deposits</i>	82,733	
<i>Other Current Assets</i>	434,705	
Total Assets and Other Debits	\$ 26,071,938	\$ 608,309
LIABILITIES, EQUITY AND OTHER CREDITS		
Liabilities:		
<i>Payroll Taxes and Related Items</i>	\$ 261,193	\$
<i>Accounts Payable</i>	1,574,158	
<i>Due to Other Governments</i>	540,151	
<i>Due to Other Funds</i>		
<i>Accrued Wages</i>	632,574	
<i>Accrued Personal Leave</i>	769,699	
<i>Other Liabilities</i>	9,965	
Deferred Revenue:		
<i>Fines, Fees, & Court Costs</i>	5,862,242	
<i>Other</i>	232,933	89,069
Total Liabilities	9,882,915	89,069
Equity and other credits:		
Fund Balances		
Reserved For:		
<i>Debt Service</i>		519,240
<i>Insurance Deductible</i>	125,000	
Unreserved, reported in:		
<i>General Fund</i>	16,064,023	
<i>Special Revenue Funds</i>		
<i>Capital Project Fund</i>		
Total equity and other credits	16,189,023	519,240
Total Liabilities, Equity & Other Credits	\$ 26,071,938	\$ 608,309

The accompanying notes are an integral part of this statement.

Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 78,386,020	\$ 11,584,525	\$ 106,195,030
	127,315	590,797
383,955	704,555	4,565,871
		5,862,241
	5,000	140,240
		82,733
	4,518	439,223
<u>\$ 78,769,975</u>	<u>\$ 12,425,913</u>	<u>\$ 117,876,135</u>
\$ 278,281	\$ 62,809	\$ 324,002
	1,029,403	2,881,842
		540,151
	75,000	75,000
	154,604	787,178
	202,290	971,989
	2,500	12,465
		5,862,242
	1,003,383	1,325,385
<u>278,281</u>	<u>2,529,989</u>	<u>12,780,254</u>
		519,240
		125,000
		16,064,023
	9,895,924	9,895,924
78,491,694		78,491,694
<u>78,491,694</u>	<u>9,895,924</u>	<u>105,095,881</u>
<u>\$ 78,769,975</u>	<u>\$ 12,425,913</u>	<u>\$ 117,876,135</u>

LUBBOCK COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
SEPTEMBER 30, 2004*

Total fund balances - governmental funds balance sheet \$ 105,095,881

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.	48,662,854
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	410,455
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	2,284,345
Payables for bond principal which are not due in the current period are not reported in the funds.	(79,440,000)
Payables for bond and note interest which are not due in the current period are not reported in the funds.	(239,671)
Payables for notes which are not due in the current period are not reported in the funds.	(1,273,975)
Bond issuance costs are prepaid and premiums are deferred in the funds.	(1,967,630)
Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds.	5,862,242

Net assets of governmental activities - statement of net assets \$ 79,394,501

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, 2004**

	General Fund	Debt Service Fund
Revenue:		
<i>Taxes</i>	\$ 26,510,156	\$ 6,351,235
<i>Licenses and permits</i>	98,029	
<i>Intergovernmental</i>	1,365,392	
<i>Fees of Office</i>	2,564,506	
<i>Commissions</i>	3,065,626	
<i>Charges for Services</i>	385,851	
<i>Fines and Forfeitures</i>	1,974,707	
<i>Investment Earnings</i>	99,283	126,306
<i>Other</i>	1,148,251	
Total revenues	<u>37,211,801</u>	<u>6,477,541</u>
Expenditures:		
Current:		
<i>General Administration</i>	5,310,444	
<i>Financial Administration</i>	2,200,779	
<i>Judicial</i>	6,583,871	
<i>Legal</i>	3,570,868	
<i>Public Safety</i>	16,292,338	
<i>Correctional</i>	16,522	
<i>Permanent Improvements</i>		
<i>Facilities</i>	2,924,826	
<i>Health</i>	201,113	
<i>Welfare</i>	374,075	
<i>Conservation</i>	206,214	
<i>Elections</i>	447,838	
<i>Culture/Recreation</i>	117,790	
<i>Transportation</i>	126,027	
<i>Capital Outlay</i>	8,369	
Debt Service:		
<i>Principal Retirement</i>		495,000
<i>Interest and Fiscal Charges</i>		5,463,301
Total expenditures	<u>38,381,074</u>	<u>5,958,301</u>
Excess (deficiency) of revenues (under) expenditures	(1,169,273)	519,240
Other financing sources (uses):		
<i>Operating transfers in</i>	2,286,207	
<i>Operating transfers out</i>	(83,903)	
Total other financing sources (uses)	<u>2,202,304</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1,033,031	519,240
Fund balances/equity, October 1	15,155,992	
Fund balances/equity, September 30	<u>\$ 16,189,023</u>	<u>\$ 519,240</u>

The accompanying notes are an integral part of this statement.

Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$	\$ 4,931,645	\$ 37,793,036
		98,029
	2,957,091	4,322,483
	1,116,489	3,680,995
		3,065,626
	2,782,639	3,168,490
	54,938	2,029,645
1,329,078	742,056	2,296,723
	1,532,206	2,680,457
<u>1,329,078</u>	<u>14,117,064</u>	<u>59,135,484</u>
	281,771	5,592,215
		2,200,779
		6,583,871
	1,408,441	4,979,309
3,016,990	283,224	19,592,552
	5,631,927	5,648,449
	213,281	213,281
		2,924,826
		201,113
		374,075
		206,214
	171,225	619,063
	156,295	274,085
	2,084,437	2,210,464
	4,803,390	4,811,759
	215,982	710,982
	69,634	5,532,935
<u>3,016,990</u>	<u>15,319,607</u>	<u>62,675,972</u>
(1,687,912)	(1,202,543)	(3,540,488)
	2,136,841	4,423,048
	(4,139,200)	(4,223,103)
	<u>(2,002,359)</u>	<u>199,945</u>
(1,687,912)	(3,204,902)	(3,340,543)
80,179,606	13,100,826	108,436,424
<u>\$ 78,491,694</u>	<u>\$ 9,895,924</u>	<u>\$ 105,095,881</u>

LUBBOCK COUNTY, TEXAS

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2004*

Net change in fund balances - total governmental funds \$ (3,340,543)

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

Capital outlays are not reported as expenses in the SOA.	7,500,205
The depreciation of capital assets used in governmental activities is not reported in the funds.	(3,081,809)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(609,066)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	202,186
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	121,488
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	495,000
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	215,982
Bond issuance costs and premiums are amortized in the SOA but not in the funds	223,144
(Increase) decrease in accrued interest from beginning of period to end of period	2,302,591
The net revenue (expense) of internal service funds is reported with governmental activities.	<u>1,223,313</u>

Change in net assets of governmental activities - statement of activities \$ 5,252,491

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS**STATEMENT OF NET ASSETS****INTERNAL SERVICE FUNDS****SEPTEMBER 30, 2004**

	Internal Service Funds
ASSETS:	
<i>Pooled Cash, Cash Equivalents & Investments</i>	\$ 3,364,586
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	32,855
<i>Other Current Assets</i>	30,831
Total Assets	\$ 3,428,272
LIABILITIES:	
<i>Accounts Payable</i>	\$ 1,143,927
Total Liabilities	1,143,927
NET ASSETS:	
Unrestricted	2,284,345
Total Net Assets	\$ 2,284,345

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, 2004

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 7,908,262
Total Operating Revenues	<u>7,908,262</u>
OPERATING EXPENSES:	
<i>Administration</i>	801,898
<i>Insurance/Bonds</i>	91,489
<i>Life Insurance Premiums</i>	30,957
<i>Paid Claims</i>	5,685,575
Total Operating Expenses	<u>6,609,919</u>
Operating Income (Loss)	<u>1,298,343</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	124,916
Total Non-operating Revenues (Expenses)	<u>124,916</u>
Net Income (Loss) before Operating Transfers	<u>1,423,259</u>
OPERATING TRANSFERS	
<i>Operating Transfers Out</i>	(199,945)
Total Operating Transfers	<u>(199,945)</u>
Net Income (Loss) after Operating Transfers	<u>1,223,314</u>
Net Assets, October 1	1,061,031
Net Assets, September 30	<u>\$ 2,284,345</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, 2004**

	Internal Service Funds
Cash Flows from Operating Activities:	
Cash Received from Customers	\$
Cash Received from Grants	
Cash Receipts (Payments) for Quasi-external Operating Transactions with Other Funds	7,844,576
Cash Payments to Employees for Services	
Cash Payments to Other Suppliers for Goods and Services	(6,235,627)
Other Operating Cash Receipts (Payments)	
Net Cash Provided (Used) by Operating Activities	<u>1,608,949</u>
Cash Flows from Non-capital Financing Activities:	
Proceeds (Payments) from (for) Borrowings	
Operating Grants Received	
Operating Transfers From (To) General Fund	(199,945)
Net Cash Provided (Used) by Non-capital Financing Activities	<u>(199,945)</u>
Cash Flows from Capital and Related Financing Activities:	
Proceeds from Issuance of Long-term Debt	
Principal and Interest Paid	
Acquisition or Construction of Capital Assets	
Proceeds from Sale of Capital Assets	
Net Cash Provided (Used) for Capital & Related Financing Activities	<u></u>
Cash Flows from Investing Activities:	
Purchase of Investment Securities	
Investment Earnings Received	124,916
Net Cash Provided (Used) for Investing Activities	<u>124,916</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,533,920
Cash and Cash Equivalents at Beginning of Year	1,830,666
Cash and Cash Equivalents at End of Year	<u>\$ 3,364,586</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ 1,298,343
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities	
Depreciation	
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	(32,855)
Decrease (Increase) in Other Current Assets	(30,831)
Increase (Decrease) in Accounts Payable	374,292
Increase (Decrease) in Accrued Expenses	
Increase (Decrease) in Deferred Revenue	
Total Adjustments	<u>310,606</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,608,949</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2004

	Agency Funds
ASSETS AND OTHER DEBITS	
Assets:	
<i>Pooled Cash, Cash Equivalents & Investments</i>	\$ 12,600,995
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	74,404
Total Assets and Other Debits	\$ 12,675,399
LIABILITIES, EQUITY AND OTHER CREDITS	
Liabilities:	
<i>Accounts Payable</i>	\$ 560,671
<i>Due to Other Governments</i>	1,998,979
<i>Due to Other Funds</i>	65,240
<i>Accrued Personal Leave</i>	223,390
<i>Due to Trust Beneficiaries</i>	6,923,323
<i>Other Liabilities</i>	2,903,796
Total Liabilities	12,675,399
Equity and other credits:	
Fund Balances	
Total equity and other credits	
Total Liabilities, Equity & Other Credits	\$ 12,675,399

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

Lubbock County, Texas is a political subdivision of the State of Texas and provides only those services allowed, or implied, by the State Constitution or statute. Lubbock County, Texas, is governed by a Commissioners' Court, which consists of the County Judge and four (4) Commissioners, one from each of the four geographical areas.

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

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

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

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

Included in the reporting entity:

Lubbock County Hospital District. Lubbock County Hospital District was established to furnish medical aid and hospital care to citizens of Lubbock County. Commissioners' Court of the County approves the Hospital District's budget, appoints the Board of Managers and sets the District's tax rate. The Hospital District's boundaries are the County and the governing authority for the Hospital District is the Board of Hospital Managers. They oversee the operations and promulgate the rules and regulations for the District. The Hospital District fits the criteria of a component unit of Lubbock County, Texas. The financial statements of University Medical Center are included as a discretely presented component unit in these 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, TX 79413

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

Excluded from the reporting entity:

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

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

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

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

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

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

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

Lubbock County reports the following major governmental funds:

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

Capital Projects Fund. This fund is used to account for the accumulated resources for, and the payment of the building of the new jail facility.

Debt Service Fund. This fund is used to account for the accumulated resources for, and the repayment of general obligation bonds.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

In addition, Lubbock County reports the following fund types:

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

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.

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

b. Measurement Focus, Basis of Accounting

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

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Lubbock County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State 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.

Revenues from local sources consist primarily of property taxes. Property tax revenues, intergovernmental, fees, commissions, charges for services, fines and forfeitures, and interest are recognized under the susceptible-to-accrual concept. Licenses and permits not susceptible to accrual because generally they are not measurable until actually received in cash.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible accrual criteria are met. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

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

3. Financial Statement Amounts

a. Cash and Cash Equivalents

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

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

b. Property Taxes

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

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

c. Inventories and Prepaid Items

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

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

d. Capital Assets

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

General infrastructure assets acquired prior to October 1, 2003 consisting of road network assets that were acquired or that received substantial improvements subsequent to July 1, 1980 have not yet been reported.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

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>
Buildings & Improvements	30
Vehicles	4-7
Equipment	7-10

e. Receivable and Payable Balances

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

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

f. Compensated Absences

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

g. Interfund Activity

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

h. Use of Estimates

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

i. Deferred Revenue

The 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 the 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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

effective interest method. Bonds payable are reported net of applicable bond premium. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

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 area:	The County will review its procedures for amending the budget.
Juvenile Probation/Detention Fund	
Capital Outlay	\$ 20,152

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

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

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
Dispute Resolution	\$ 67,185	The fund received revenue after year end to eliminate the deficit.

C. Deposits and Investments

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

Cash Deposits:

At September 30, 2004, the carrying amount of Lubbock County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$12,478,894 and the bank balance was \$14,182,639. Lubbock County's cash deposits at September 30, 2004 and during the year ended September 30, 2004, were entirely covered by FDIC insurance or by pledged collateral held by Lubbock County's agent bank in Lubbock County's name.

Investments:

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

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

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

Lubbock County's investments are categorized to give an indication of the level of risk assumed by the Lubbock County at year-end. These custodial risk categories are as follows:

- Category 1 - Investments that are insured, registered or held by the Lubbock County or by its agent in Lubbock County's name.
- Category 2 - Investments that are uninsured and unregistered held by the counterparty's trust department or agent in Lubbock County's name.
- Category 3 - Uninsured and unregistered investments held by the counterparty, its trust department or its agent, but not in Lubbock County's name.

Lubbock County's investment at September 30, 2004 are shown below. Those investments which are evidenced by securities that exist in physical or book entry form are categorized by the custodial risk categories described above.

Investment	Category			Reported Amount	Fair Value
	1	2	3		
Federal Home Loan Bank Notes	\$ 101,764,145	\$	\$	\$ 101,764,145	\$ 101,764,145
	\$ 101,764,145			101,764,145	101,764,145
Texpool				7,917,572	7,917,572
Total Investments				\$ 109,681,717	\$ 109,681,717

Investment Accounting Policy

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

Public Funds Investment Pools

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

Lubbock County's investments in Pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

D. Receivables

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

	Governmental			
	General	Debt Service Fund	Capital Improvements Fund	Other Governmental Funds
Receivables				
Taxes	\$ 1,080,237	\$ 413,060	\$	410,202
Fines, Fees, & Court Costs	6,850,312			
Other	3,469,228	8,133	383,955	704,555
Total Gross Receivables	11,399,777	421,193	383,955	1,114,757
Less: Allowance for				
Uncollectible Accounts	(1,733,030)	(284,856)		(282,887)
Net Total Receivables	\$ 9,666,747	\$ 136,337	\$ 383,955	\$ 831,870
	Proprietary	Fiduciary		
	Internal	Agency	Total	
	Service			
Receivables				
Taxes	\$		\$ 1,903,499	
Fines, Fees & Court Costs			6,850,312	
Other	32,855	74,404	4,673,130	
Total Gross Receivables	32,855	74,404	13,426,941	
Less: Allowance for				
Uncollectible Accounts			(2,300,773)	
Net Total Receivables	\$ 32,855	\$ 74,404	\$ 11,126,168	

E. Capital Assets

Capital asset activity for the period ended September 30, 2004, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,923,860	\$	\$ 487,674	\$ 3,436,186
Construction in progress	1,022,216	3,016,991		4,039,207
Total capital assets not being depreciated	4,946,076	3,016,991	487,674	7,475,393
<i>Capital assets being depreciated:</i>				
Buildings and improvements	58,505,182	2,632,095		61,137,277
Furniture and equipment	12,375,204	1,874,773	498,124	13,751,853
Total capital assets being depreciated	70,880,386	4,506,868	498,124	74,889,130
Less accumulated depreciation for:				
Road Network				
Buildings and improvements	(24,485,552)	(1,832,959)		(26,318,511)
Furniture and Equipment	(6,487,385)	(1,254,076)	358,303	(7,383,158)
Total accumulated depreciation	(30,972,937)	(3,087,035)	358,303	(33,701,669)
Total capital assets being depreciated, net	39,907,449	1,419,833	139,821	41,187,461
Governmental activities capital assets, net	\$ 44,853,525	\$ 4,436,824	\$ 627,495	\$ 48,662,854

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

Depreciation was charged to functions as follows:

General Administration	\$	112,339
Financial Administration		6,550
Judicial		8,995
Legal		122,726
Public Safety		883,839
Correctional		359,896
Facilities		973,155
Health		2,381
Welfare		14,363
Conservation		7,765
Culture and Recreation		45,655
Transportation		544,146
	\$	<u>3,081,810</u>

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2004, consisted of the following:

<u>Due To Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Other Governmental Funds	\$ 75,000	Short-term loans
General Fund	Agency Funds	60,240	Short-term loans
Other Governmental Funds	Agency Funds	5,000	Short-term loans
	Total	<u>\$ 140,240</u>	

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

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2004, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General fund	Other Governmental Funds	\$ 83,903	Supplement other funds sources
Other Governmental Funds	General Fund	2,086,262	To close fund
Internal Service Fund	General Fund	199,945	To close fund
Other Governmental Funds	Other Governmental Funds	2,052,938	Supplement other funds sources
	Total	<u>\$ 4,423,048</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 obligation 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.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

General obligation bonds currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal (PAR VALUE)</u>
Governmental Activities	3.00%	11,845,000
Governmental Activities	3.50%	6,510,000
Governmental Activities	4.00%	10,745,000
Governmental Activities	5.00%	23,345,000
Governmental Activities	5.375%	10,000,000
Governmental Activities	5.50%	16,995,000
		<u>79,440,000</u>

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

<u>Year Ending September 30.</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 2,830,000	\$ 3,610,025	\$ 6,440,025
2006	2,915,000	3,523,850	6,438,850
2007	3,005,000	3,435,050	6,440,050
2008	3,095,000	3,343,550	6,438,550
2009	3,200,000	3,241,125	6,441,125
2010-2014	17,960,000	14,233,813	32,193,813
2015-2019	23,090,000	9,099,831	32,189,831
2020-2024	23,345,000	2,407,375	25,752,375
Totals	<u>\$ 79,440,000</u>	<u>\$ 42,894,619</u>	<u>\$ 122,334,619</u>

Loans

Lubbock County is obligated for loans used to upgrade facilities.

Loans currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal</u>
Governmental Activities	4.25%	1,273,976

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

<u>Year Ending September 30.</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 262,540	\$ 49,997	\$ 312,537
2006	273,877	38,660	312,537
2007	285,704	26,833	312,537
2008	298,042	14,495	312,537
2009	153,813	2,456	156,269
2010-2014			
Totals	<u>\$ 1,273,976</u>	<u>\$ 132,441</u>	<u>\$ 1,406,417</u>

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

Changes in Long-Term Liabilities

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the period ended September 30, 2004, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental activities:</u>					
Bonds Payable					
General obligation bonds	\$ 79,935,000	\$	\$ 495,000	\$ 79,440,000	2,830,000
Plus (Less) Deferred amts					
Bond Premiums	3,059,518		333,901	2,725,617	305,978
Issuance Costs	(868,746)		(110,758)	(757,988)	(98,234)
Total Bonds Payable	82,125,772		718,143	81,407,629	3,037,744
Loans Payable	1,489,958		215,982	1,273,976	262,540
Total governmental activities	\$ 83,615,730	\$	\$ 934,125	\$ 82,681,605	\$ 3,300,284

Continuing Disclosure

The 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 the Lubbock County.

H. Commitments Under Noncapitalized Leases

Commitments under operating (noncapitalized) lease agreements for facilities and equipment provide for minimum future rental payments as of September 30, 2004, as follows:

<u>Year Ending September 30,</u>	
2005	\$ 21,690
2006	21,690
2007	21,690
2008	21,690
2009	21,690
Total Minimum Rentals	\$ 108,450
 Rental Expenditures in 2004	 \$ 295,918

I. Risk Management

Lubbock County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, general liability, auto liability, law enforcement liability, public official liability, unemployment, and natural disasters. During fiscal year 2004, Lubbock County obtained liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Self Insurance Funds ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance.

The County continues to carry commercial insurance for other risks of loss. 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.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

J. Workers' Compensation

Effective January 1, 2004, the County began self insuring its workers' compensation coverage. Coverage is provided on an occurrence basis with the County retaining the first \$350,000 per claim. Premiums are charged to the departments and agencies of the County for the pro rata share of workers' compensation insurance coverage. The revenue 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:

<u>Fund Year</u>	<u>Selected Ultimate Losses & ALAE</u>	<u>Retained Paid Losses & ALAE @ 09/30/04</u>	<u>Retained Case Loss & ALAE Reserves @ 09/30/04</u>	<u>Indicated IBNR Loss & ALAE Reserves @ 09/30/04</u>	<u>Indicated Total Loss & Loss Reserves @ 09/30/04</u>
2,004	601,269	90,602	138,148	372,519	510,667

K. Pension Plan

1. Plan Description

Lubbock County, Texas provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 553 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

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

2. Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 8.82% for the months of the accounting year in 2003, and 9.03% for the months of the accounting year in 2004.

The contribution rate payable by the employee members for calendar year 2004 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.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

3. Annual Pension Cost

For the employer's accounting year ending September 30, 2004, the annual pension cost for the TCDRS plan for its employees was \$2,312,051, and the actual contributions were \$2,312,051.

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, 2001 and December 31, 2002, the basis for determining the contribution rates for calendar years 2003 and 2004. The December 31, 2003 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/01	12/31/02	12/31/03
Actuarial cost method	Entry Age	Entry Age	Entry Age
Amortization method	Level Percent of payroll, open	Level Percent of payroll, open	Level Percent of payroll, open
Amortization period in years	20	20	20
Asset valuation method	Long-term appreciation with adjustment	Long-term appreciation with adjustment	Long-term appreciation with adjustment

Assumptions:

Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.50%	5.50%	5.50%
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, 2002	\$ 2,239,509	100%	\$
September 30, 2003	2,293,270	100%	
September 30, 2004	2,312,051	100%	

L. Health Care Coverage

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The fund services all claims for risk of loss of group health to which the County is exposed. All departments of the County 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 \$468 per month 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, 2004, for actual claims incurred and estimated claims incurred but not reported were \$500,000. 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, 2004

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, 2005, and terms of coverage and contribution costs are included in the contractual provisions.

In accordance with state statute, the Lubbock County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross/Blue Shield of Texas, a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$80,000 and for aggregate loss of \$5,232,618. 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, 2003, through Blue Cross/Blue Shield of Texas.

M. Commitments and Contingencies

1. Contingencies

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

2. Litigation

The 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, 2004.

N. Related Party Transactions

The County (Primary Government) contracts with the Hospital District (Discretely Presented Component Unit) for medical services at the jail. The amounts paid by the County for these services for the year ended September 30, 2004 were \$15,228 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.

Management believes that the County places its deposits in well capitalized financial institutions in amounts that are covered by Federal Deposit Insurance Corporation limitations or are collateralized by pledged securities. No credit losses from individual receivables occurred during the year.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

P. Capital Equipment Fund

The County established the Capital Equipment Fund in 1998 to purchase vehicles and computers for various departments of the General Fund. The cost of the equipment is charged to capital outlay in the Capital Equipment Fund in the year of purchase. The various departments of the General Fund repay the Capital Equipment Fund for the purchase over a four year period beginning the year the equipment is purchased. This allows the County to spread the cost over the useful life of the equipment purchased.

The repayments from the various General Fund departments are budgeted as capital expenditures and the payments are recorded as revenue in the Capital Equipment Fund. This practice results in purchases in the Capital Equipment Fund being recorded twice as capital expenditures in the County books. The cost of the equipment is recorded in the General Fixed Assets of the County at the time of purchase in the Capital Equipment Fund.

No amounts were paid from the General Fund to the Capital Equipment Fund during 2004. Expenditures in the amount of \$245,168 were charged to capital outlay in the Capital Equipment Fund during 2004. At the end of the year, the Capital Equipment Fund was closed and \$2,086,260 was transferred to the General Fund.

Q. Subsequent Events

The County has been mandated by Federal and State legislation to install electronic voting machines. The County has budgeted \$810,000 in the 2005 fiscal year for the purchase and installation of the machines and for training costs.

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, 2004

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 25,567,759	\$ 25,567,759	\$ 26,510,156	\$ 942,397
Licenses and permits	84,600	84,600	98,029	13,429
Intergovernmental	1,075,500	1,075,500	1,365,392	289,892
Fees of Office	2,200,122	2,200,122	2,564,506	364,384
Commissions	3,046,100	3,046,100	3,065,626	19,526
Charges for Services	511,000	511,000	385,851	(125,149)
Fines and Forfeitures	2,061,000	2,061,000	1,974,707	(86,293)
Investment Earnings	1,000,000	1,000,000	99,283	(900,717)
Other	1,218,100	1,218,100	1,148,251	(69,849)
Total revenues	36,764,181	36,764,181	37,241,801	447,620
Expenditures:				
Current:				
General Administration				
Commissioners Court	321,051	320,064	321,049	(985)
County Judge	177,916	177,916	169,972	7,944
County Clerk	901,656	895,869	783,608	112,261
Information Systems	2,186,988	2,146,040	2,104,563	41,477
Emergency Management	175,000	175,000	866	174,134
Non-Departmental	1,748,110	1,959,281	1,820,539	138,742
Admin, Research	110,021	111,862	109,847	2,015
Total General Administration	5,620,742	5,786,031	5,310,444	475,587
Financial				
Treasurer	170,450	169,848	168,173	1,675
Tax Office	1,118,997	1,114,842	1,082,712	32,130
Purchasing	188,145	179,970	181,956	(1,986)
Auditor	636,789	584,621	510,003	74,618
Human Resources	274,076	274,076	257,935	16,141
Total Financial	2,388,457	2,323,356	2,200,779	122,577
Judicial				
District Court	814,877	814,527	784,555	29,972
District Court Admin	483,958	483,718	460,478	23,240
District Clerk	1,005,492	1,002,492	930,397	72,095
County Court @ Law 1	200,458	200,458	198,345	2,113
County Court @ Law 2	200,458	200,508	194,599	5,909
County Court @ Law 3	200,408	201,515	196,830	4,685
County Court at Law Admin	276,224	274,441	264,277	10,164
Collections	253,919	253,019	197,864	55,155
Justice of the Peace, Precinct 1	174,218	176,110	175,580	530
Justice of the Peace, Precinct 2	181,226	179,831	176,466	3,365
Justice of the Peace, Precinct 3	182,520	181,570	167,251	14,319
Justice of the Peace, Precinct 4	169,429	168,892	168,067	825
Central Jury	226,620	226,208	184,912	41,296
Judicial	2,363,400	2,452,053	2,484,250	(32,197)
Total Judicial	6,733,207	6,815,341	6,583,871	231,470
Legal				
Criminal District Attorney	3,584,802	3,581,558	3,570,868	10,690
Total Legal	3,584,802	3,581,558	3,570,868	10,690
Public Safety				
Constable 1	54,694	54,517	143	54,374
Constable 2	58,599	58,421	55,437	2,984
Constable 3	54,694	54,516	53,409	1,107

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Constable 4	54,694	54,517	54,463	54,463
Medical Examiner	346,043	346,043	345,193	850
Sheriff	4,809,266	4,874,207	4,743,614	130,593
Jail	11,444,027	11,465,390	10,495,732	969,658
Inmate Travel/Boarding	112,875	112,875	107,619	5,256
Public Safety	526,400	526,400	491,137	35,263
Total Public Safety	17,461,292	17,546,886	16,292,338	1,254,548
Correctional				
Adult Probation	20,800	20,800	16,522	4,278
Total Correctional	20,800	20,800	16,522	4,278
Facilities				
Facilities (Maint)	3,116,083	3,115,333	2,872,234	243,099
Parking	72,350	72,350	52,592	19,758
Total Facilities	3,188,433	3,187,683	2,924,826	262,857
Health				
Sanitation	208,054	208,354	201,113	7,241
Total Health	208,054	208,354	201,113	7,241
Welfare				
General Assistance	416,835	416,535	336,667	79,868
Veterans Affairs	36,254	36,789	37,408	(619)
Total Welfare	453,089	453,324	374,075	79,249
Conservation				
Agriculture Extension	226,392	221,993	206,214	15,779
Total Conservation	226,392	221,993	206,214	15,779
Elections				
Elections	341,131	454,137	447,838	6,299
Total Elections	341,131	454,137	447,838	6,299
Culture/Recreation				
Museum	9,300	9,300	8,500	800
Library Services	117,500	117,500	109,290	8,210
Total Culture/Recreation	126,800	126,800	117,790	9,010
Transportation				
Transportation Services	153,715	153,715	126,027	27,688
Total Transportation	153,715	153,715	126,027	27,688
Capital Outlay	71,447	26,147	8,369	17,778
Total expenditures	40,578,361	40,906,124	38,381,074	2,525,050
Excess (deficiency) of revenues (under) expenditures	(3,814,180)	(4,141,943)	(1,169,273)	2,972,670
Other financing sources (uses):				
Operating transfers in			2,286,207	2,286,207
Operating transfers out	(73,095)	(90,535)	(83,903)	(6,632)
Total other financing sources (uses)	(73,095)	(90,535)	2,202,304	(2,292,839)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,887,275)	(4,232,478)	1,033,031	5,265,509
Fund balances/equity, October 1	15,155,992	15,155,992	15,155,992	
Fund balances/equity, September 30	\$ 11,268,717	\$ 10,923,514	\$ 16,189,023	\$ 5,265,509

LUBBOCK COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
YEAR ENDED SEPTEMBER 30, 2004

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)
12/31/01	\$ 42,949,900	\$ 52,561,234	\$ 9,611,334	81.71%	\$ 24,386,599	39.41%
12/31/02	47,383,259	58,001,558	10,618,299	81.69%	25,827,656	41.11%
12/31/03	51,844,938	61,854,249	10,009,311	83.82%	27,022,500	37.04%

LUBBOCK COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2004

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, and debt service 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, a public hearing 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, 2003 through September 30, 2004.
- f. Budgets for the General Fund 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.

Excess of Expenditures over Appropriations

The following summarizes the excess of expenditures over appropriations at the legal level of control:

<u>Fund</u>	<u>Department</u>	<u>Amount</u>
General	Commissioners' Court	\$ 985
General	Purchasing	1,986
General	Judicial	32,197
General	Veterans Affairs	619

*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 SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2004

	Precinct No. 1 <u>Road & Bridge</u>	Precinct No. 2 <u>Road & Bridge</u>	Precinct No. 3 <u>Road & Bridge</u>	Precinct No. 4 <u>Road & Bridge</u>
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash, Cash Equivalents & Investments</i>	\$ 505,425	\$ 560,844	\$ 158,824	\$ 455,183
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	11,123	11,708	7,469	10,599
<i>Due from other funds</i>				
<i>Other Current Assets</i>				
Total Assets and Other Debits	\$ 516,548	\$ 572,552	\$ 166,293	\$ 465,782

LIABILITIES, EQUITY AND OTHER CREDITS

Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 3,265	\$ 3,101	\$ 4,715	\$ 3,166
<i>Accounts Payable</i>	11,483	24,442	25,913	35,821
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	7,325	6,357	8,672	8,815
<i>Accrued Personal Leave</i>	6,197	5,907	14,964	17,525
<i>Other Liabilities</i>				
Deferred Revenue:				
<i>Other</i>	114,894	13,167		1,389
Total Liabilities	143,164	52,974	54,264	66,716
Equity and other credits:				
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>	373,384	519,578	112,029	399,066
Total equity and other credits	373,384	519,578	112,029	399,066
Total Liabilities, Equity & Other Credits	\$ 516,548	\$ 572,552	\$ 166,293	\$ 465,782

<u>Precinct No. 1 Park</u>	<u>Slaton/Roosevelt Parks</u>	<u>Idalou/New Deal Parks</u>	<u>Shallowater Park</u>	<u>Permanent Improvement Fund</u>
\$ 430,986	\$ 308,640	\$ 287,828	\$ 324,095	\$ 1,302,363
1,890	1,890	1,890	1,890	24,223
4,320	3,055	2,842	3,223	14,323
<u>\$ 437,196</u>	<u>\$ 313,585</u>	<u>\$ 292,560</u>	<u>\$ 329,208</u>	<u>\$ 1,340,909</u>
\$ 206	\$ 647	\$ 25	\$ 170	\$
1,343	1,643	18,598	898	630,473
379	2,022	293	622	
381	1,981		802	
<u>1,313</u>	<u>1,313</u>	<u>1,313</u>	<u>1,313</u>	<u>16,829</u>
<u>3,622</u>	<u>7,606</u>	<u>20,229</u>	<u>3,805</u>	<u>647,302</u>
<u>433,574</u>	<u>305,979</u>	<u>272,331</u>	<u>325,403</u>	<u>693,607</u>
<u>433,574</u>	<u>305,979</u>	<u>272,331</u>	<u>325,403</u>	<u>693,607</u>
<u>\$ 437,196</u>	<u>\$ 313,585</u>	<u>\$ 292,560</u>	<u>\$ 329,208</u>	<u>\$ 1,340,909</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2004

	New Road Fund	Star Program	Juvenile Prob./Detent. Fund	Juvenile Prob. Commission Grant
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash, Cash Equivalents & Investments</i>	\$ 2,067,494	\$ 28,441	\$ 1,100,755	\$ 111,790
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Taxes</i>			95,532	
<i>Other</i>	28,833		17,625	
<i>Due from other funds</i>				
<i>Other Current Assets</i>			2,638	
Total Assets and Other Debits	\$ 2,096,327	\$ 28,441	\$ 1,216,550	\$ 111,790
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$ 3,502	\$ 11,823	\$ 4,247
<i>Accounts Payable</i>		7,876	45,393	38,594
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>		8,315	26,997	10,602
<i>Accrued Personal Leave</i>		8,748	43,528	8,628
<i>Other Liabilities</i>				2,500
<i>Deferred Revenue:</i>				
<i>Other</i>			66,371	47,219
Total Liabilities		28,441	194,112	111,790
Equity and other credits:				
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>	2,096,327		1,022,438	
Total equity and other credits	2,096,327		1,022,438	
Total Liabilities, Equity & Other Credits	\$ 2,096,327	\$ 28,441	\$ 1,216,550	\$ 111,790

Juvenile Detention Fund	Juvenile Halfway House	CDA Business Crimes	Local Law CDA Contraband	Local Law Enforcement Block Grant
\$ 313,923	\$ 93,145	\$ 57,156	\$ 17,669	\$ 121,968
100,556				3,602
<u>\$ 414,479</u>	<u>\$ 93,145</u>	<u>\$ 57,156</u>	<u>\$ 17,669</u>	<u>\$ 125,570</u>
\$ 15,022	\$ 2,451	\$ 768	\$	\$ 3,602
69,950	9,246	2,166		
40,534	7,421	2,265		
51,223	9,013	2,064		
<u>176,729</u>	<u>28,131</u>	<u>7,263</u>	<u></u>	<u>121,968</u>
				<u>125,570</u>
237,750	65,014	49,893	17,669	
<u>237,750</u>	<u>65,014</u>	<u>49,893</u>	<u>17,669</u>	
<u>\$ 414,479</u>	<u>\$ 93,145</u>	<u>\$ 57,156</u>	<u>\$ 17,669</u>	<u>\$ 125,570</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2004

	Homeland Security Fund	Sheriff Forfeited Funds	Dispute Resolution Fund	USDA AG Mediation
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash, Cash Equivalents & Investments</i>	\$ 17,174	\$ 52,325	\$ 19,307	\$ 23,256
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	177		4,675	243
<i>Due from other funds</i>		5,000		
<i>Other Current Assets</i>			1,880	
Total Assets and Other Debits	\$ 17,351	\$ 57,325	\$ 25,862	\$ 23,499

LIABILITIES, EQUITY AND OTHER CREDITS

Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$ 1,911	\$ 595
<i>Accounts Payable</i>			8,488	2,187
<i>Due to Other Funds</i>			75,000	
<i>Accrued Wages</i>			5,186	2,202
<i>Accrued Personal Leave</i>			2,462	1,413
<i>Other Liabilities</i>				
Deferred Revenue:				
<i>Other</i>	17,351			17,102
Total Liabilities	17,351		93,047	23,499
Equity and other credits:				
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>		57,325	(67,185)	
Total equity and other credits		57,325	(67,185)	
Total Liabilities, Equity & Other Credits	\$ 17,351	\$ 57,325	\$ 25,862	\$ 23,499

<u>Law Library</u>	<u>Election Services Fund</u>	<u>Records Preservation Dist. Clerk</u>	<u>Co. Clerk Records Preservation</u>	<u>Comm. Court Records Preservation</u>
\$ 25,221	\$ 19,818	\$ 12,452	\$ 1,907,901	\$ 567,153
3,980	66,690	752	24,565	8,324
<u>\$ 29,201</u>	<u>\$ 86,508</u>	<u>\$ 13,204</u>	<u>\$ 1,932,466</u>	<u>\$ 575,477</u>
\$ 409	\$	\$	\$ 371	\$
5,319	246		56,095	1,580
1,091	557		1,167	
1,898			374	
<u>8,717</u>	<u>803</u>	<u></u>	<u>58,007</u>	<u>1,580</u>
20,484	85,705	13,204	1,874,459	573,897
<u>20,484</u>	<u>85,705</u>	<u>13,204</u>	<u>1,874,459</u>	<u>573,897</u>
<u>\$ 29,201</u>	<u>\$ 86,508</u>	<u>\$ 13,204</u>	<u>\$ 1,932,466</u>	<u>\$ 575,477</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2004

	<u>Court House Security</u>	<u>Inmate Supply Fund</u>	<u>CDA-Violence Against Women</u>	<u>South Plains Reg. Narcotics Task Force</u>
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash, Cash Equivalents & Investments</i>	\$ 42,923	\$ 374,095	\$ 106	\$ 743
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	3,623		319	1,978
<i>Due from other funds</i>				
<i>Other Current Assets</i>				
Total Assets and Other Debits	\$ 46,546	\$ 374,095	\$ 425	\$ 2,721
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 1,742	\$	\$ 77	\$
<i>Accounts Payable</i>	3,433		115	1,732
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	4,176		233	989
<i>Accrued Personal Leave</i>	6,355			
<i>Other Liabilities</i>				
<i>Deferred Revenue:</i>				
<i>Other</i>				
Total Liabilities	15,706		425	2,721
Equity and other credits:				
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>	30,840	374,095		
Total equity and other credits	30,840	374,095		
Total Liabilities, Equity & Other Credits	\$ 46,546	\$ 374,095	\$ 425	\$ 2,721

<u>LVAS- CVC COORD- CDA</u>	<u>Heritage Tours</u>	<u>Comm. Corr. Assistance Program</u>	<u>Title IV E</u>	<u>Juvenile Account Incentive</u>
\$	\$	\$	\$	\$
	8,960	6,514	254,208	
7,264	98		319,825	9,830
<u>\$ 7,264</u>	<u>\$ 9,058</u>	<u>\$ 6,514</u>	<u>\$ 574,033</u>	<u>\$ 9,830</u>
\$	\$	\$	\$	\$
313		379	42	
5,352		968	29	9,830
760		1,071	265	
839		1,729		
<u>7,264</u>	<u></u>	<u>2,367</u>	<u>573,697</u>	<u></u>
		<u>6,514</u>	<u>574,033</u>	<u>9,830</u>
<u></u>	<u>9,058</u>	<u></u>	<u></u>	<u></u>
<u></u>	<u>9,058</u>	<u></u>	<u></u>	<u></u>
<u>\$ 7,264</u>	<u>\$ 9,058</u>	<u>\$ 6,514</u>	<u>\$ 574,033</u>	<u>\$ 9,830</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2004

	LCJJC Detention Therapist	South Plains Auto Task Force	Total Nonmajor Special Revenue Funds (See Exhibit A-3)
ASSETS AND OTHER DEBITS			
Assets:			
<i>Pooled Cash, Cash Equivalents & Investments</i>	\$ 1,931	\$ 3,909	\$ 11,584,525
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>			127,315
<i>Other</i>	803	32,131	704,555
<i>Due from other funds</i>			5,000
<i>Other Current Assets</i>			4,518
Total Assets and Other Debits	\$ 2,734	\$ 36,040	\$ 12,425,913
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$ 471	\$ 3,391	\$ 62,809
<i>Accounts Payable</i>	846	5,742	1,029,403
<i>Due to Other Funds</i>			75,000
<i>Accrued Wages</i>	1,306	4,982	154,604
<i>Accrued Personal Leave</i>	111	16,148	202,290
<i>Other Liabilities</i>			2,500
Deferred Revenue:			
<i>Other</i>		5,777	1,003,383
Total Liabilities	2,734	36,040	2,529,989
Equity and other credits:			
Fund Balances			
<i>Unreserved, reported in:</i>			
<i>Special Revenue Funds</i>			9,895,924
Total equity and other credits			9,895,924
Total Liabilities, Equity & Other Credits	\$ 2,734	\$ 36,040	\$ 12,425,913

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Precinct No.1 Road & Bridge	Precinct No. 2 Road & Bridge	Precinct No. 3 Road & Bridge	Precinct No. 4 Road & Bridge
Revenue:				
Taxes	\$	\$	\$	\$
Intergovernmental	103,184	103,184	103,184	103,183
Fees of Office				
Charges for Services	395,395	394,570	394,120	401,620
Fines and Forfeitures				
Investment Earnings	22,103	29,875	5,460	19,277
Other	195,712	93,126	93,117	93,217
Total revenues	<u>716,394</u>	<u>620,755</u>	<u>595,881</u>	<u>617,297</u>
Expenditures:				
Current:				
General Administration				
Legal				
Public Safety				
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation	506,882	498,338	561,500	517,717
Capital Outlay	213,189	128,716	33,518	64,859
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>720,071</u>	<u>627,054</u>	<u>595,018</u>	<u>582,576</u>
Excess (deficiency) of revenues (under) expenditures	(3,677)	(6,299)	863	34,721
Other financing sources (uses):				
Operating transfers in				28,000
Operating transfers out				
Total other financing sources (uses)				<u>28,000</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,677)	(6,299)	863	62,721
Fund balances/equity, October 1	377,061	525,877	111,166	336,345
Fund balances/equity, September 30	<u>\$ 373,384</u>	<u>\$ 519,578</u>	<u>\$ 112,029</u>	<u>\$ 399,066</u>

Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks	Shallowater Park	Permanent Improvement Fund
\$ 73,442	\$ 73,442	\$ 73,442	\$ 73,442	\$ 939,711
20,990	15,583	13,452	16,093	121,580
30,532	25,061	24,933	24,832	523,266
<u>124,964</u>	<u>114,086</u>	<u>111,827</u>	<u>114,367</u>	<u>1,584,557</u>
				213,281
32,342	68,647	25,479	29,827	
		35,523	16,794	3,166,567
				215,982
				69,634
<u>32,342</u>	<u>68,647</u>	<u>61,002</u>	<u>46,621</u>	<u>3,665,464</u>
92,622	45,439	50,825	67,746	(2,080,907)
			(28,000)	
			<u>(28,000)</u>	
92,622	45,439	50,825	39,746	(2,080,907)
340,952	260,540	221,506	285,657	2,774,514
<u>\$ 433,574</u>	<u>\$ 305,979</u>	<u>\$ 272,331</u>	<u>\$ 325,403</u>	<u>\$ 693,607</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	New Road Fund	Capital Equipment Fund	Juvenile Justice Alter. Education Program	Star Program
Revenue:				
Taxes	\$	\$	\$	\$
Intergovernmental			49,669	223,123
Fees of Office				
Charges for Services	409,428			
Fines and Forfeitures				
Investment Earnings	115,952	86,529		
Other		193,778		
Total revenues	<u>525,380</u>	<u>280,307</u>	<u>49,669</u>	<u>223,123</u>
Expenditures:				
Current:				
General Administration				
Legal				
Public Safety				
Correctional			49,669	364,774
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay	421,014	245,168		
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>421,014</u>	<u>245,168</u>	<u>49,669</u>	<u>364,774</u>
Excess (deficiency) of revenues (under) expenditures	104,366	35,139		(141,651)
Other financing sources (uses):				
Operating transfers in				116,158
Operating transfers out		(2,086,260)		
Total other financing sources (uses)		<u>(2,086,260)</u>		<u>116,158</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	104,366	(2,051,121)		(25,493)
Fund balances/equity, October 1	1,991,961	2,051,121		25,493
Fund balances/equity, September 30	<u>\$ 2,096,327</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

Juvenile Prob./Detent. Fund	Juvenile Probation Commission Grant	Juvenile Detention Fund	Juvenile Halfway House	CDA Business Crimes
\$ 3,698,166	\$	\$	\$	\$
55,175	320,960	865,466	11,791	
15,460		75,089		371,579
107,968				1,690
26,565		53		64,139
<u>3,903,334</u>	<u>320,960</u>	<u>940,608</u>	<u>11,791</u>	<u>437,408</u>
				426,177
1,531,178	471,629	2,366,169	326,083	
59,002			21,150	250
<u>1,590,180</u>	<u>471,629</u>	<u>2,366,169</u>	<u>347,233</u>	<u>426,427</u>
2,313,154	(150,669)	(1,425,561)	(335,442)	10,981
	150,669	1,409,621	313,940	
(1,908,782)				
<u>(1,908,782)</u>	<u>150,669</u>	<u>1,409,621</u>	<u>313,940</u>	
404,372		(15,940)	(21,502)	10,981
618,066		253,690	86,516	38,912
<u>\$ 1,022,438</u>	<u>\$</u>	<u>\$ 237,750</u>	<u>\$ 65,014</u>	<u>\$ 49,893</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Local Law CDA Contraband	Local Law Enforcement Block Grant	Sheriff Forfeited VINE	Homeland Security Fund
Revenue:				
Taxes	\$	\$	\$	\$
Intergovernmental		180,369	36,127	55,418
Fees of Office				
Charges for Services				
Fines and Forfeitures				
Investment Earnings	13,891			
Other				
Total revenues	<u>13,891</u>	<u>180,369</u>	<u>36,127</u>	<u>55,418</u>
Expenditures:				
Current:				
General Administration				
Legal	35,090			
Public Safety				
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay		200,410	36,127	55,418
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>35,090</u>	<u>200,410</u>	<u>36,127</u>	<u>55,418</u>
Excess (deficiency) of revenues (under) expenditures	(21,199)	(20,041)		
Other financing sources (uses):				
Operating transfers in		20,041		
Operating transfers out				
Total other financing sources (uses)		<u>20,041</u>		
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(21,199)			
Fund balances/equity, October 1	38,868			
Fund balances/equity, September 30	<u>\$ 17,669</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

Sheriff Forfeited Funds	Dispute Resolution Fund	USDA AG Mediation	Law Library	Election Services Fund
\$	\$	\$	\$	\$
	223,233	86,919		
54,938			139,994	256,640
1,455	171		1,854	290
11,901			702	
<u>68,294</u>	<u>223,404</u>	<u>86,919</u>	<u>142,550</u>	<u>256,930</u>
113,188	290,589	86,919	149,707	
				171,225
<u>113,188</u>	<u>290,589</u>	<u>86,919</u>	<u>149,707</u>	<u>171,225</u>
(44,894)	(67,185)		(7,157)	85,705
(44,894)	(67,185)		(7,157)	85,705
102,219			27,641	
<u>\$ 57,325</u>	<u>\$ (67,185)</u>	<u>\$</u>	<u>\$ 20,484</u>	<u>\$ 85,705</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Records Preservation Dist. Clerk	Co. Clerk Records Preservation	Comm. Court Records Preservation	Court House Security
Revenue:				
Taxes	\$	\$	\$	\$
Intergovernmental				
Fees of Office	12,984	319,450	72,313	116,930
Charges for Services				
Fines and Forfeitures				
Investment Earnings	220	101,160	30,986	2,372
Other				
Total revenues	<u>13,204</u>	<u>420,610</u>	<u>103,299</u>	<u>119,302</u>
Expenditures:				
Current:				
General Administration		278,875	2,896	
Legal				
Public Safety				137,989
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay		28,757	62,845	
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u></u>	<u>307,632</u>	<u>65,741</u>	<u>137,989</u>
Excess (deficiency) of revenues (under) expenditures	13,204	112,978	37,558	(18,687)
Other financing sources (uses):				
Operating transfers in				
Operating transfers out				
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u></u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	13,204	112,978	37,558	(18,687)
Fund balances/equity, October 1		1,761,481	536,339	49,527
Fund balances/equity, September 30	<u>\$ 13,204</u>	<u>\$ 1,874,459</u>	<u>\$ 573,897</u>	<u>\$ 30,840</u>

<u>Inmate Supply Fund</u>	<u>CDA-Violence Against Women</u>	<u>South Plains Reg. Narcotics Task Force</u>	<u>LVAS- CVC COORD- CDA</u>	<u>Team Safety Equipment Star</u>
\$	\$	\$	\$	\$
	319	66,275	33,837	12,136
2,074				
127,272				4,000
<u>129,346</u>	<u>319</u>	<u>66,275</u>	<u>33,837</u>	<u>16,136</u>
	425	85,962	33,837	2,053
32,047				
				14,083
<u>32,047</u>	<u>425</u>	<u>85,962</u>	<u>33,837</u>	<u>16,136</u>
97,299	(106)	(19,687)		
	106	19,687		
<u></u>	<u>106</u>	<u>19,687</u>	<u></u>	<u></u>
97,299				
276,796				
<u>\$ 374,095</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, 2004

	Heritage Tours	Comm. Corr. Assistance Program	Title IV E
Revenue:			
Taxes	\$	\$	\$
Intergovernmental		43,824	106,429
Fees of Office			300,323
Charges for Services			
Fines and Forfeitures			
Investment Earnings	480		10,551
Other			
Total revenues	<u>480</u>	<u>43,824</u>	<u>417,303</u>
Expenditures:			
Current:			
General Administration			
Legal			
Public Safety			
Correctional		43,824	301,145
Permanent Improvements			
Elections			
Culture/Recreation			
Transportation			
Capital Outlay			
Debt Service:			
Principal Retirement			
Interest and Fiscal Charges			
Total expenditures	<u></u>	<u>43,824</u>	<u>301,145</u>
Excess (deficiency) of revenues (under) expenditures	480		116,158
Other financing sources (uses):			
Operating transfers in			
Operating transfers out			(116,158)
Total other financing sources (uses)	<u></u>	<u></u>	<u>(116,158)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	480		
Fund balances/equity, October 1	8,578		
Fund balances/equity, September 30	<u>\$ 9,058</u>	<u>\$</u>	<u>\$</u>

Juvenile Account Incentive	LCJJC Detention Therapist	South Plains Auto Task Force	Total Nonmajor Special Revenue Funds (See Exhibit A-5)
\$ 120,092	\$ 22,813	\$ 253,614	\$ 4,931,645
			2,957,091
			1,116,489
			2,782,639
			54,938
			742,056
			1,532,206
<u>120,092</u>	<u>22,813</u>	<u>253,614</u>	<u>14,117,064</u>
			281,771
		297,682	1,408,441
			283,224
132,679	44,777		5,631,927
			213,281
			171,225
			156,295
			2,084,437
			4,803,390
			215,982
			69,634
<u>132,679</u>	<u>44,777</u>	<u>297,682</u>	<u>15,319,607</u>
(12,587)	(21,964)	(44,068)	(1,202,543)
12,587	21,964	44,068	2,136,841
			(4,139,200)
<u>12,587</u>	<u>21,964</u>	<u>44,068</u>	<u>(2,002,359)</u>
			(3,204,902)
			13,100,826
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 9,895,924</u>

LUBBOCK COUNTY, TEXAS

ROAD & BRIDGE #1

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-3

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 103,196	\$ 103,184	\$ (12)
Charges for Services	398,000	395,395	(2,605)
Investment Earnings	21,000	22,103	1,103
Other	102,600	195,712	93,112
Total revenues	624,796	716,394	91,598
Expenditures:			
Current:			
Transportation			
Salaries & Benefits	394,153	345,293	48,860
Supplies	92,810	73,655	19,155
Maintenance	68,941	63,588	5,353
Utilities	5,500	4,770	730
Training/Dues	690	129	561
Professional/Contract Services	60,000	19,447	40,553
Total Transportation	622,094	506,882	115,212
Capital Outlay	213,189	213,189	
Total expenditures	835,283	720,071	115,212
Excess (deficiency) of revenues (under) expenditures	(210,487)	(3,677)	206,810
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(210,487)	(3,677)	206,810
Fund balances/equity, October 1	377,061	377,061	
Fund balances/equity, September 30	\$ 166,574	\$ 373,384	\$ 206,810

LUBBOCK COUNTY, TEXAS
ROAD & BRIDGE #2
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-4

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 103,196	\$ 103,184	\$ (12)
Charges for Services	389,000	394,570	5,570
Investment Earnings	28,000	29,875	1,875
Other	100	93,126	93,026
Total revenues	520,296	620,755	100,459
Expenditures:			
Current:			
Transportation			
Salaries & Benefits	388,946	324,366	64,580
Supplies	35,690	30,508	5,182
Maintenance	76,000	73,925	2,075
Utilities	5,200	4,938	262
Training/Dues	1,000	33	967
Professional/Contract Services	74,334	64,568	9,766
Total Transportation	581,170	498,338	82,832
Capital Outlay	128,716	128,716	
Total expenditures	709,886	627,054	82,832
Excess (deficiency) of revenues (under) expenditures	(189,590)	(6,299)	183,291
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(189,590)	(6,299)	183,291
Fund balances/equity, October 1	525,877	525,877	
Fund balances/equity, September 30	\$ 336,287	\$ 519,578	\$ 183,291

LUBBOCK COUNTY, TEXAS
ROAD & BRIDGE #3
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-5

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 103,196	\$ 103,184	\$ (12)
Charges for Services	398,000	394,120	(3,880)
Investment Earnings	9,500	5,460	(4,040)
Other		93,117	93,117
Total revenues	510,696	595,881	85,185
Expenditures:			
Current:			
Transportation			
Salaries & Benefits	432,735	397,913	34,822
Supplies	77,482	52,067	25,415
Maintenance	108,000	86,645	21,355
Utilities	9,000	8,967	33
Training/Dues	1,000	33	967
Professional/Contract Services	18,000	15,875	2,125
Total Transportation	646,217	561,500	84,717
Capital Outlay	33,518	33,518	
Total expenditures	679,735	595,018	84,717
Excess (deficiency) of revenues (under) expenditures	(169,039)	863	169,902
Other financing sources (uses):			
Operating transfers in	30,000		(30,000)
Total other financing sources (uses)	30,000		30,000
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(139,039)	863	139,902
Fund balances/equity, October 1	111,166	111,166	
Fund balances/equity, September 30	\$ (27,873)	\$ 112,029	\$ 139,902

LUBBOCK COUNTY, TEXAS
ROAD & BRIDGE #4
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 103,196	\$ 103,183	\$ (13)
Charges for Services	390,000	401,620	11,620
Investment Earnings	17,000	19,277	2,277
Other	100	93,217	93,117
Total revenues	510,296	617,297	107,001
Expenditures:			
Current:			
Transportation			
Salaries & Benefits	385,511	381,633	3,878
Supplies	44,950	37,479	7,471
Maintenance	85,100	77,900	7,200
Utilities	7,000	4,956	2,044
Training/Dues	1,000	33	967
Professional/Contract Services	90,000	15,466	74,534
Rental/Leases	5,000	250	4,750
Other	50		50
Total Transportation	618,611	517,717	100,894
Capital Outlay	89,900	64,859	25,041
Total expenditures	708,511	582,576	125,935
Excess (deficiency) of revenues (under) expenditures	(198,215)	34,721	232,936
Other financing sources (uses):			
Operating transfers in	28,000	28,000	
Total other financing sources (uses)	28,000	28,000	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(170,215)	62,721	232,936
Fund balances/equity, October 1	336,345	336,345	
Fund balances/equity September 30	\$ 166,130	\$ 399,066	\$ 232,936

LUBBOCK COUNTY, TEXAS
PRECINCT 1 PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-7

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Taxes</i>	\$ 73,093	\$ 73,442	\$ 349
<i>Investment Earnings</i>	11,000	20,990	9,990
<i>Other</i>	5,000	30,532	25,532
Total revenues	<u>89,093</u>	<u>124,964</u>	<u>35,871</u>
Expenditures:			
Current:			
<i>Culture/Recreation</i>			
<i>Salaries & Benefits</i>	26,944	22,581	4,363
<i>Supplies</i>	3,000	1,183	1,817
<i>Maintenance</i>	1,500	1,142	358
<i>Utilities</i>	5,000	4,157	843
<i>Training/Dues</i>	500		500
<i>Professional Contract Services</i>	3,500	3,279	221
Total Culture/Recreation	<u>40,444</u>	<u>32,342</u>	<u>8,102</u>
Total expenditures	<u>40,444</u>	<u>32,342</u>	<u>8,102</u>
Excess (deficiency) of revenues (under) expenditures	<u>48,649</u>	<u>92,622</u>	<u>43,973</u>
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	48,649	92,622	43,973
Fund balances/equity, October 1	340,952	340,952	
Fund balances/equity, September 30	<u>\$ 389,601</u>	<u>\$ 433,574</u>	<u>\$ 43,973</u>

LUBBOCK COUNTY, TEXAS
SLATON/ROOSEVELT PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Taxes</i>	\$ 73,093	\$ 73,442	\$ 349
<i>Investment Earnings</i>	11,500	15,583	4,083
<i>Other</i>	1,600	25,061	23,461
Total revenues	86,193	114,086	27,893
Expenditures:			
Current:			
<i>Culture/Recreation</i>			
<i>Salaries & Benefits</i>	62,177	60,879	1,298
<i>Supplies</i>	1,100	809	291
<i>Maintenance</i>	14,200	2,543	11,657
<i>Utilities</i>	6,000	4,416	1,584
<i>Professional Contract Services</i>	5,000		5,000
Total Culture/Recreation	88,477	68,647	19,830
<i>Capital Outlay</i>	5,000		5,000
Total expenditures	93,477	68,647	24,830
Excess (deficiency) of revenues (under) expenditures	(7,284)	45,439	52,723
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(7,284)	45,439	52,723
Fund balances/equity, October 1	260,540	260,540	
Fund balances/equity, September 30	\$ 253,256	\$ 305,979	\$ 52,723

LUBBOCK COUNTY, TEXAS
IDALOU/NEW DEAL PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Taxes</i>	\$ 73,093	\$ 73,442	\$ 349
<i>Investment Earnings</i>	9,000	13,452	4,452
<i>Other</i>	4,000	24,933	20,933
Total revenues	86,093	111,827	25,734
Expenditures:			
Current:			
<i>Culture/Recreation</i>			
<i>Salaries & Benefits</i>	10,422	9,222	1,200
<i>Supplies</i>	9,800	2,690	7,110
<i>Maintenance</i>	6,000	5,230	770
<i>Utilities</i>	9,100	8,337	763
Total Culture/Recreation	35,322	25,479	9,843
<i>Capital Outlay</i>	47,000	35,523	11,477
Total expenditures	82,322	61,002	21,320
Excess (deficiency) of revenues (under) expenditures	3,771	50,825	47,054
Other financing sources (uses):			
<i>Operating transfers out</i>	(30,000)		(30,000)
Total other financing sources (uses)	(30,000)		(30,000)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(26,229)	50,825	77,054
Fund balances/equity, October 1	221,506	221,506	
Fund balances/equity, September 30	\$ 195,277	\$ 272,331	\$ 77,054

LUBBOCK COUNTY, TEXAS
SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Taxes</i>	\$ 73,093	\$ 73,442	\$ 349
<i>Investment Earnings</i>	11,000	16,093	5,093
<i>Other</i>	2,500	24,832	22,332
Total revenues	86,593	114,367	27,774
Expenditures:			
Current:			
<i>Culture/Recreation</i>			
<i>Salaries & Benefits</i>	22,652	22,371	281
<i>Supplies</i>	2,700	628	2,072
<i>Maintenance</i>	4,250	2,556	1,694
<i>Utilities</i>	7,000	4,272	2,728
<i>Professional Contract Services</i>	800		800
Total Culture/Recreation	37,402	29,827	7,575
<i>Capital Outlay</i>	16,800	16,794	6
Total expenditures	54,202	46,621	7,581
Excess (deficiency) of revenues (under) expenditures	32,391	67,746	35,355
Other financing sources (uses):			
<i>Operating transfers out</i>	(28,000)	(28,000)	
Total other financing sources (uses)	(28,000)	(28,000)	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	4,391	39,746	35,355
Fund balances/equity, October 1	285,657	285,657	
Fund balances/equity, September 30	\$ 290,048	\$ 325,403	\$ 35,355

LUBBOCK COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Taxes</i>	\$ 939,860	\$ 939,711	\$ (149)
<i>Investment Earnings</i>	255,000	121,580	(133,420)
<i>Other</i>	410,000	523,266	113,266
Total revenues	1,604,860	1,584,557	(20,303)
Expenditures:			
<i>Capital Outlay</i>	3,955,000	3,166,567	788,433
<i>Debt Service</i>			
<i>Principal Retirement</i>	226,000	215,982	10,018
<i>Interest and Fiscal Charges</i>	65,000	69,634	(4,634)
Total Debt Service	291,000	285,616	5,384
Total expenditures	4,938,786	3,665,464	1,273,322
Excess (deficiency) of revenues (under) expenditures	(3,333,926)	(2,080,907)	1,253,019
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,333,926)	(2,080,907)	1,253,019
Fund balances/equity, October 1	2,774,514	2,774,514	
Fund balances/equity, September 30	\$ (559,412)	\$ 693,607	\$ 1,253,019

LUBBOCK COUNTY, TEXAS
NEW ROAD FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Charges for Services</i>	\$ 390,000	\$ 409,428	\$ 19,428
<i>Investment Earnings</i>	88,000	115,952	27,952
Total revenues	478,000	525,380	47,380
Expenditures:			
<i>Capital Outlay</i>	530,000	421,014	108,986
Total expenditures	530,000	421,014	108,986
Excess (deficiency) of revenues (under) expenditures	(52,000)	104,366	156,366
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(52,000)	104,366	156,366
Fund balances/equity, October 1	1,991,961	1,991,961	
Fund balances/equity, September 30	\$ 1,939,961	\$ 2,096,327	\$ 156,366

LUBBOCK COUNTY, TEXAS
CAPITAL EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 16,191	\$	\$ (16,191)
Investment Earnings	90,500	86,529	(3,971)
Other	198,776	193,778	(4,998)
Total revenues	<u>305,467</u>	<u>280,307</u>	<u>(25,160)</u>
Expenditures:			
Capital Outlay	<u>315,169</u>	<u>245,168</u>	<u>70,001</u>
Total expenditures	<u>315,169</u>	<u>245,168</u>	<u>70,001</u>
Excess (deficiency) of revenues (under) expenditures	<u>(9,702)</u>	<u>35,139</u>	<u>44,841</u>
Other financing sources (uses):			
Operating transfers out		(2,086,260)	2,086,260
Total other financing sources (uses)		<u>(2,086,260)</u>	<u>2,086,260</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(9,702)	(2,051,121)	(2,041,419)
Fund balances/equity, October 1	2,051,121	2,051,121	
Fund balances/equity, September 30	<u>\$ 2,041,419</u>	<u>\$</u>	<u>\$ (2,041,419)</u>

LUBBOCK COUNTY, TEXAS

JJAEP- TEA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 74,615	\$ 49,669	\$ (24,946)
Total revenues	74,615	49,669	(24,946)
Expenditures:			
Current:			
Correctional			
Professional Contract Services	74,615	49,669	24,946
Total Correctional	74,615	49,669	24,946
Total expenditures	74,615	49,669	24,946
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

STAR PROGRAM- JUVENILE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 225,100	\$ 223,123	\$ (1,977)
Total revenues	225,100	223,123	(1,977)
Expenditures:			
Current:			
Correctional			
Salaries & Benefits	360,204	346,672	13,532
Supplies	8,275	5,628	2,647
Maintenance	7,925	8,193	(268)
Training/Dues	3,855	3,831	24
Rental/Leases	450	450	
Total Correctional	380,709	364,774	15,935
Total expenditures	380,709	364,774	15,935
Excess (deficiency) of revenues (under) expenditures	(155,609)	(141,651)	13,958
Other financing sources (uses):			
Operating transfers in	104,000	116,158	12,158
Total other financing sources (uses)	104,000	116,158	(12,158)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(51,609)	(25,493)	26,116
Fund balances/equity, October 1	25,493	25,493	
Fund balances/equity, September 30	\$ (26,116)	\$ (26,116)	\$ 26,116

LUBBOCK COUNTY, TEXAS
JUVENILE PROBATION/DETENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Taxes</i>	\$ 3,675,601	\$ 3,698,166	\$ 22,565
<i>Intergovernmental</i>	65,550	55,175	(10,375)
<i>Charges for Services</i>	10,000	15,460	5,460
<i>Investment Earnings</i>	21,000	107,968	86,968
<i>Other</i>	6,050	26,565	20,515
Total revenues	<u>3,778,201</u>	<u>3,903,334</u>	<u>125,133</u>
Expenditures:			
Current:			
Correctional			
<i>Salaries & Benefits</i>	1,228,937	1,160,470	68,467
<i>Supplies</i>	45,628	38,116	7,512
<i>Maintenance</i>	43,950	38,873	5,077
<i>Utilities</i>	125,175	109,651	15,524
<i>Training/Dues</i>	62,500	65,013	(2,513)
<i>Professional Contract Services</i>	87,675	85,278	2,397
<i>Rental/Leases</i>	33,915	33,516	399
<i>Insurance/Bonds</i>	250		250
<i>Other</i>	1,500		1,500
Total Correctional	<u>1,629,530</u>	<u>1,531,178</u>	<u>98,352</u>
Capital Outlay	<u>38,850</u>	<u>59,002</u>	<u>(20,152)</u>
Total expenditures	<u>1,668,380</u>	<u>1,590,180</u>	<u>78,200</u>
Excess (deficiency) of revenues (under) expenditures	<u>2,109,821</u>	<u>2,313,154</u>	<u>203,333</u>
Other financing sources (uses):			
<i>Operating transfers out</i>	(2,111,855)	(1,908,782)	(203,073)
Total other financing sources (uses)	<u>(2,111,855)</u>	<u>(1,908,782)</u>	<u>(203,073)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(2,034)	404,372	406,406
Fund balances/equity, October 1	618,066	618,066	
Fund balances/equity, September 30	<u>\$ 616,032</u>	<u>\$ 1,022,438</u>	<u>\$ 406,406</u>

LUBBOCK COUNTY, TEXAS
JUVENILE PROBATION COMMISSION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-17

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 337,007	\$ 320,960	\$ (16,047)
Total revenues	<u>337,007</u>	<u>320,960</u>	<u>(16,047)</u>
Expenditures:			
Current:			
<i>Correctional</i>			
<i>Salaries & Benefits</i>	447,253	441,054	6,199
<i>Supplies</i>	31,534	11,090	20,444
<i>Utilities</i>	40,000	47,846	(7,846)
<i>Total Correctional</i>	<u>518,787</u>	<u>471,629</u>	<u>47,158</u>
Total expenditures	<u>518,787</u>	<u>471,629</u>	<u>47,158</u>
Excess (deficiency) of revenues (under) expenditures	<u>(181,780)</u>	<u>(150,669)</u>	<u>31,111</u>
Other financing sources (uses):			
<i>Operating transfers in</i>	161,817	150,669	(11,148)
Total other financing sources (uses)	<u>161,817</u>	<u>150,669</u>	<u>11,148</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(19,963)</u>		<u>19,963</u>
Fund balances/equity, October 1			
Fund balances/equity, September 30	<u>\$ (19,963)</u>	<u>\$</u>	<u>\$ 19,963</u>

LUBBOCK COUNTY, TEXAS

JUVENILE DETENTION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 753,010	\$ 865,466	\$ 112,456
Charges for Services	141,320	75,089	(66,231)
Other		53	53
Total revenues	894,330	940,608	46,278
Expenditures:			
Current:			
Correctional			
Salaries & Benefits	1,846,878	1,834,192	12,686
Supplies	242,074	225,813	16,261
Maintenance	3,000	1,935	1,065
Training/Dues	8,500	8,963	(463)
Professional Contract Services	255,000	232,877	22,123
Rental/Leases	1,590	1,590	
Insurance/Bonds	80,000	60,799	19,201
Total Correctional	2,437,042	2,366,169	70,873
Total expenditures	2,437,042	2,366,169	70,873
Excess (deficiency) of revenues (under) expenditures	(1,542,712)	(1,425,561)	117,151
Other financing sources (uses):			
Operating transfers in	1,527,978	1,409,621	(118,357)
Total other financing sources (uses)	1,527,978	1,409,621	118,357
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(14,734)	(15,940)	(1,206)
Fund balances/equity, October 1	253,690	253,690	
Fund balances/equity, September 30	\$ 238,956	\$ 237,750	\$ (1,206)

LUBBOCK COUNTY, TEXAS
JUVENILE HALFWAY HOUSE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-19

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 15,675	\$ 11,791	\$ (3,884)
Total revenues	15,675	11,791	(3,884)
Expenditures:			
Current:			
Correctional			
Salaries & Benefits	336,702	303,352	33,350
Supplies	18,150	10,162	7,988
Maintenance	2,675	39	2,636
Training/Dues	2,000	1,955	45
Professional Contract Services	9,800	10,575	(775)
Total Correctional	369,327	326,083	43,244
Capital Outlay	21,200	21,150	50
Total expenditures	390,527	347,233	43,294
Excess (deficiency) of revenues (under) expenditures	(374,852)	(335,442)	39,410
Other financing sources (uses):			
Operating transfers in	375,277	313,940	(61,337)
Total other financing sources (uses)	375,277	313,940	61,337
Excess of revenues and other financing sources over (under) expenditures and other financing uses	425	(21,502)	(21,927)
Fund balances/equity, October 1	86,516	86,516	
Fund balances/equity, September 30	\$ 86,941	\$ 65,014	\$ (21,927)

LUBBOCK COUNTY, TEXAS

CDA BUSINESS CRIMES

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 451,000	\$ 371,579	\$ (79,421)
<i>Investment Earnings</i>	1,500	1,690	190
<i>Other</i>	75,000	64,139	(10,861)
Total revenues	527,500	437,408	(90,092)
Expenditures:			
Current:			
Legal			
<i>Salaries & Benefits</i>	364,954	326,014	38,940
<i>Supplies</i>	19,000	20,071	(1,071)
<i>Maintenance</i>	500	58	442
<i>Training/Dues</i>	59,229	57,657	1,572
<i>Professional Contract Services</i>	16,771	20,577	(3,806)
<i>Other</i>	57,500	1,800	55,700
Total Legal	517,954	426,177	91,777
Capital Outlay	5,000	250	4,750
Total expenditures	522,954	426,427	96,527
Excess (deficiency) of revenues (under) expenditures	4,546	10,981	6,435
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	4,546	10,981	6,435
Fund balances/equity, October 1	38,912	38,912	
Fund balances/equity, September 30	\$ 43,458	\$ 49,893	\$ 6,435

LUBBOCK COUNTY, TEXAS
CDA CONTRABAND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fines and Forfeitures</i>	\$ 27,500	\$	\$ (27,500)
<i>Investment Earnings</i>	1,500	13,891	12,391
<i>Other</i>	2,000		(2,000)
Total revenues	31,000	13,891	(17,109)
Expenditures:			
Current:			
Legal			
<i>Supplies</i>	1,000		1,000
<i>Training/Dues</i>	1,239		1,239
<i>Other</i>	27,761	35,090	(7,329)
Total Legal	30,000	35,090	(5,090)
Total expenditures	30,000	35,090	(5,090)
Excess (deficiency) of revenues (under) expenditures	1,000	(21,199)	(22,199)
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1,000	(21,199)	(22,199)
Fund balances/equity, October 1	38,868	38,868	
Fund balances/equity, September 30	\$ 39,868	\$ 17,669	\$ (22,199)

LUBBOCK COUNTY, TEXAS
LLEPG- CDA
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-22

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 205,158	\$ 180,369	\$ (24,789)
Total revenues	205,158	180,369	(24,789)
Expenditures:			
<i>Capital Outlay</i>	227,953	200,410	27,543
Total expenditures	227,953	200,410	27,543
Excess (deficiency) of revenues (under) expenditures	(22,795)	(20,041)	2,754
<i>Operating transfers in</i>	22,795	20,041	(2,754)
Total other financing sources (uses)	22,795	20,041	2,754
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-23

VINE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 52,843	\$ 36,127	\$ (16,716)
Total revenues	52,843	36,127	(16,716)
Expenditures:			
Capital Outlay	105,686	36,127	69,559
Total expenditures	105,686	36,127	69,559
Excess (deficiency) of revenues (under) expenditures	(52,843)		52,843
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(52,843)		52,843
Fund balances/equity, October 1			
Fund balances/equity, September 30	\$ (52,843)	\$	\$ 52,843

LUBBOCK COUNTY, TEXAS
HOMELAND SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-24

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 175,904	\$ 55,418	\$ (120,486)
Total revenues	175,904	55,418	(120,486)
Expenditures:			
<i>Capital Outlay</i>	175,904	55,418	120,486
Total expenditures	175,904	55,418	120,486
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
SHERIFF FORFEITED FUNDS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fines and Forfeitures</i>	\$ 51,000	\$ 54,938	\$ 3,938
<i>Investment Earnings</i>	200	1,455	1,255
<i>Other</i>		11,901	11,901
Total revenues	51,200	68,294	17,094
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Supplies</i>	5,000	1,865	3,135
<i>Utilities</i>	2,000		2,000
<i>Training/Dues</i>	5,500		5,500
<i>Other</i>	115,000	111,323	3,677
Total Public Safety	142,500	113,188	29,312
Total expenditures	142,500	113,188	29,312
Excess (deficiency) of revenues (under) expenditures	(91,300)	(44,894)	46,406
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(91,300)	(44,894)	46,406
Fund balances/equity, October 1	102,219	102,219	
Fund balances/equity, September 30	\$ 10,919	\$ 57,325	\$ 46,406

LUBBOCK COUNTY, TEXAS
DISPUTE RESOLUTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 236,200	\$ 223,233	\$ (12,967)
<i>Investment Earnings</i>		171	171
Total revenues	236,200	223,404	(12,796)
Expenditures:			
Current:			
Legal			
<i>Salaries & Benefits</i>	166,246	167,835	(1,589)
<i>Supplies</i>	40,020	36,721	3,299
<i>Utilities</i>	1,080	340	740
<i>Training/Dues</i>	8,250	6,540	1,710
<i>Professional Contract Services</i>	75,900	79,153	(3,253)
Total Legal	291,496	290,589	907
Total expenditures	291,496	290,589	907
Excess (deficiency) of revenues (under) expenditures	(55,296)	(67,185)	(11,889)
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(55,296)	(67,185)	(11,889)
Fund balances/equity, October 1			
Fund balances/equity, September 30	\$ (55,296)	\$ (67,185)	\$ (11,889)

LUBBOCK COUNTY, TEXAS

USDA-AG-MEDIATION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 100,000	\$ 86,919	\$ (13,081)
Fees of Office	3,000		(3,000)
Total revenues	103,000	86,919	(16,081)
Expenditures:			
Current:			
Legal			
Salaries & Benefits	50,085	48,042	2,043
Supplies	11,980	10,653	1,327
Utilities	800	84	716
Training/Dues	16,500	15,777	723
Professional Contract Services	12,240	12,363	(123)
Total Legal	91,605	86,919	4,686
Total expenditures	91,605	86,919	4,686
Excess (deficiency) of revenues (under) expenditures	11,395		(11,395)
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	11,395		(11,395)
Fund balances/equity, October 1			
Fund balances/equity, September 30	\$ 11,395	\$	\$ (11,395)

LUBBOCK COUNTY, TEXAS
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Charges for Services	\$ 148,000	\$ 139,994	\$ (8,006)
Investment Earnings	1,000	1,854	854
Other	500	702	202
Total revenues	149,500	142,550	(6,950)
Expenditures:			
Current:			
Legal			
Salaries & Benefits	44,677	45,105	(428)
Supplies	1,233	948	285
Maintenance	100	70	30
Utilities	990	921	69
Training/Dues	200		200
Total Legal	150,033	149,707	326
Total expenditures	150,033	149,707	326
Excess (deficiency) of revenues (under) expenditures	(533)	(7,157)	(6,624)
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(533)	(7,157)	(6,624)
Fund balances/equity, October 1	27,641	27,641	
Fund balances/equity, September 30	\$ 27,108	\$ 20,484	\$ (6,624)

LUBBOCK COUNTY, TEXAS
ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-29

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Charges for Services	\$ 260,000	\$ 256,640	\$ (3,360)
Investment Earnings		290	290
Total revenues	260,000	256,930	(3,070)
Expenditures:			
Current:			
Elections			
Salaries & Benefits	98,264	97,412	852
Supplies	65,851	65,851	
Maintenance	1,901	1,901	
Professional/Contract Services	6,061	6,061	
Total Elections	172,077	171,225	852
Total expenditures	172,077	171,225	852
Excess (deficiency) of revenues (under) expenditures	87,923	85,705	(2,218)
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	87,923	85,705	(2,218)
Fund balances/equity, October 1			
Fund balances/equity, September 30	\$ 87,923	\$ 85,705	\$ (2,218)

LUBBOCK COUNTY, TEXAS
RECORDS PRESERVATION DIST CLK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-30

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 52,000	\$ 12,984	\$ (39,016)
<i>Investment Earnings</i>		220	220
Total revenues	52,000	13,204	(38,796)
Expenditures:			
Current:			
<i>General Administration</i>			
<i>Supplies</i>	52,000		52,000
Total General Administration	52,000		52,000
Total expenditures	52,000		52,000
Excess (deficiency) of revenues (under) expenditures		13,204	13,204
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses		13,204	13,204
Fund balances/equity, October 1			
Fund balances/equity, September 30	\$	\$ 13,204	\$ 13,204

LUBBOCK COUNTY, TEXAS
CO. CLERK RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-31

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 250,000	\$ 319,450	\$ 69,450
<i>Investment Earnings</i>	70,000	101,160	31,160
Total revenues	320,000	420,610	100,610
Expenditures:			
Current:			
<i>General Administration</i>			
<i>Salaries & Benefits</i>	58,256	41,259	16,997
<i>Supplies</i>	257,800	217,222	40,578
<i>Maintenance</i>	2,500	2,169	331
<i>Professional/Contract Services</i>	18,000	18,000	
<i>Rental/Leases</i>	225	225	
Total General Administration	336,781	278,875	57,906
<i>Capital Outlay</i>	686,700	28,757	657,943
Total expenditures	1,023,481	307,632	715,849
Excess (deficiency) of revenues (under) expenditures	(703,481)	112,978	816,459
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(703,481)	112,978	816,459
Fund balances/equity, October 1	1,761,481	1,761,481	
Fund balances/equity, September 30	\$ 1,058,000	\$ 1,874,459	\$ 816,459

LUBBOCK COUNTY, TEXAS
COMM. COURT RECORDS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-32

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 52,000	\$ 72,313	\$ 20,313
<i>Investment Earnings</i>	22,000	30,986	8,986
Total revenues	74,000	103,299	29,299
Expenditures:			
Current:			
<i>General Administration</i>			
<i>Supplies</i>	3,800	2,896	904
Total General Administration	3,800	2,896	904
<i>Capital Outlay</i>	64,021	62,845	1,176
Total expenditures	67,821	65,741	2,080
Excess (deficiency) of revenues (under) expenditures	6,179	37,558	31,379
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	6,179	37,558	31,379
Fund balances/equity, October 1	536,339	536,339	
Fund balances/equity, September 30	\$ 542,518	\$ 573,897	\$ 31,379

LUBBOCK COUNTY, TEXAS
COURT HOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-33

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of Office</i>	\$ 130,000	\$ 116,930	\$ (13,070)
<i>Investment Earnings</i>	4,000	2,372	(1,628)
Total revenues	<u>134,000</u>	<u>119,302</u>	<u>(14,698)</u>
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Salaries & Benefits</i>	143,110	130,972	12,138
<i>Supplies</i>	4,000	2,393	1,607
<i>Training/Dues</i>	5,000	4,624	376
Total Public Safety	<u>152,110</u>	<u>137,989</u>	<u>14,121</u>
Total expenditures	<u>152,110</u>	<u>137,989</u>	<u>14,121</u>
Excess (deficiency) of revenues (under) expenditures	<u>(18,110)</u>	<u>(18,687)</u>	<u>(577)</u>
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(18,110)	(18,687)	(577)
Fund balances/equity, October 1	49,527	49,527	
Fund balances/equity September 30	<u>\$ 31,417</u>	<u>\$ 30,840</u>	<u>\$ (577)</u>

LUBBOCK COUNTY, TEXAS

SOUTH PLAINS REGIONAL NARCOTIC TASK FORCE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-34

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 76,483	\$ 66,275	\$ (10,208)
Total revenues	76,483	66,275	(10,208)
Expenditures:			
Current:			
Legal			
Salaries & Benefits	85,923	79,636	6,287
Maintenance	6,000	5,823	177
Utilities	1,000	503	497
Training/Dues	1,000		1,000
Total Legal	93,923	85,962	7,961
Total expenditures	93,923	85,962	7,961
Excess (deficiency) of revenues (under) expenditures	(17,440)	(19,687)	(2,247)
Operating transfers in	17,440	19,687	2,247
Total other financing sources (uses)	17,440	19,687	(2,247)
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
LVAS- CVC COORD- CDA
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-35

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 37,329	\$ 33,837	\$ (3,492)
Total revenues	37,329	33,837	(3,492)
Expenditures:			
Current:			
<i>Legal</i>			
<i>Salaries & Benefits</i>	37,329	33,837	3,492
Total Legal	37,329	33,837	3,492
Total expenditures	37,329	33,837	3,492
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

HERITAGE TOURS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-36

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Investment Earnings</i>	\$ 250	\$ 480	\$ 230
Total revenues	250	480	230
Expenditures:			
Current:			
<i>General Administration</i>			
<i>Supplies</i>	5,000		5,000
<i>Training/Dues</i>	2,000		2,000
Total General Administration	7,000		7,000
Total expenditures	7,000		7,000
Excess (deficiency) of revenues (under) expenditures	(6,750)	480	7,230
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(6,750)	480	7,230
Fund balances/equity, October 1	8,578	8,578	
Fund balances/equity, September 30	\$ 1,828	\$ 9,058	\$ 7,230

LUBBOCK COUNTY, TEXAS
COMMUNITY CORRECTIONS ASSISTANCE PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-37

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 43,771	\$ 43,824	\$ 53
Total revenues	43,771	43,824	53
Expenditures:			
Current:			
Correctional			
Salaries & Benefits	43,771	43,824	(53)
Total Correctional	43,771	43,824	(53)
Total expenditures	43,771	43,824	(53)
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-38

TITLE IV E

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 65,000	\$ 106,429	\$ 41,429
Charges for Services	230,000	300,323	70,323
Investment Earnings		10,551	10,551
Total revenues	295,000	417,303	122,303
Expenditures:			
Current:			
Correctional			
Salaries & Benefits	6,532	4,640	1,892
Utilities	288,468	256,552	31,916
Professional Contract Services	96,000	39,953	56,047
Total Correctional	391,000	301,145	89,855
Total expenditures	391,000	301,145	89,855
Excess (deficiency) of revenues (under) expenditures	(96,000)	116,158	212,158
Other financing sources (uses):			
Operating transfers out	(104,000)	(116,158)	12,158
Total other financing sources (uses)	(104,000)	(116,158)	12,158
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(200,000)		200,000
Fund balances/equity, October 1			
Fund balances/equity, September 30	\$ (200,000)	\$	\$ 200,000

LUBBOCK COUNTY, TEXAS
JUVENILE ACCOUNT INCENTIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-39

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 126,574	\$ 120,092	\$ (6,482)
Total revenues	126,574	120,092	(6,482)
Expenditures:			
Current:			
Correctional			
Professional Contract Services	140,638	132,679	7,959
Total Correctional	140,638	132,679	7,959
Total expenditures	140,638	132,679	7,959
Excess (deficiency) of revenues (under) expenditures	(14,064)	(12,587)	1,477
Operating transfers in	14,064	12,587	(1,477)
Total other financing sources (uses)	14,064	12,587	1,477
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

LCJJC DETENTION THERAPIST

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-40

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 22,886	\$ 22,813	\$ (73)
Total revenues	22,886	22,813	(73)
Expenditures:			
Current:			
Correctional			
Salaries & Benefits	55,605	44,777	10,828
Total Correctional	55,605	44,777	10,828
Total expenditures	55,605	44,777	10,828
Excess (deficiency) of revenues (under) expenditures	(32,719)	(21,964)	10,755
Operating transfers in	32,719	21,964	(10,755)
Total other financing sources (uses)	32,719	21,964	10,755
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-41

SPATF GRANT- CDA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 251,487	\$ 253,614	\$ 2,127
Total revenues	251,487	253,614	2,127
Expenditures:			
Current:			
Legal			
Salaries & Benefits	273,797	272,167	1,630
Supplies	27,415	24,938	2,477
Training/Dues	575	577	(2)
Total Legal	301,787	297,682	4,105
Total expenditures	301,787	297,682	4,105
Excess (deficiency) of revenues (under) expenditures	(50,300)	(44,068)	6,232
Operating transfers in	50,300	44,068	(6,232)
Total other financing sources (uses)	50,300	44,068	6,232
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
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-42

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Taxes</i>	\$ 6,340,551	\$ 6,351,235	\$ 10,684
<i>Investment Earnings</i>	200,000	126,306	(73,694)
Total revenues	6,540,551	6,477,541	(63,010)
Expenditures:			
<i>Debt Service</i>			
<i>Principal Retirement</i>	495,000	495,000	
<i>Interest and Fiscal Charges</i>	5,941,800	5,463,301	478,499
Total Debt Service	6,436,800	5,958,301	478,499
Total expenditures	6,436,800	5,958,301	478,499
Excess (deficiency) of revenues (under) expenditures	103,751	519,240	415,489
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	103,751	519,240	415,489
Fund balances/equity, October 1			
Fund balances/equity, September 30	\$ 103,751	\$ 519,240	\$ 415,489

LUBBOCK COUNTY, TEXAS
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-43

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Investment Earnings</i>	\$	\$ 1,329,078	\$ 1,329,078
Total revenues		1,329,078	1,329,078
Expenditures:			
Current:			
<i>Public Safety</i>			
<i>Supplies</i>	369,000	2,598	366,402
<i>Training/Dues</i>	16,000	14,801	1,199
<i>Professional Contract Services</i>	3,254,000	2,999,591	254,409
Total Public Safety	7,664,000	3,016,990	4,647,010
Total expenditures	7,664,000	3,016,990	4,647,010
Excess (deficiency) of revenues (under) expenditures	(7,664,000)	(1,687,912)	5,976,088
Other financing sources (uses):			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(7,664,000)	(1,687,912)	5,976,088
Fund balances/equity, October 1	80,179,606	80,179,606	
Fund balances/equity, September 30	\$ 72,515,606	\$ 78,491,694	\$ 5,976,088

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF NET ASSETS****INTERNAL SERVICE FUNDS****SEPTEMBER 30, 2004**

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS:			
<i>Pooled Cash, Cash Equivalents & Investments</i>	\$ 2,230,507	\$ 1,134,079	\$ 3,364,586
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Other</i>	20,897	11,958	32,855
<i>Other Current Assets</i>		30,831	30,831
Total Assets	\$ 2,251,404	\$ 1,176,868	\$ 3,428,272
LIABILITIES:			
<i>Accounts Payable</i>	\$ 623,106	\$ 520,821	\$ 1,143,927
Total Liabilities	623,106	520,821	1,143,927
NET ASSETS:			
<i>Unrestricted</i>	1,628,298	656,047	2,284,345
Total Net Assets	\$ 1,628,298	\$ 656,047	\$ 2,284,345

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Employee Health	Self Insurance Fund	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:				
<i>Other operating revenue</i>	\$ 6,588,921	\$	\$ 1,319,341	\$ 7,908,262
Total Operating Revenues	<u>6,588,921</u>		<u>1,319,341</u>	<u>7,908,262</u>
OPERATING EXPENSES:				
<i>Administration</i>	801,898			801,898
<i>Insurance/Bonds</i>			91,489	91,489
<i>Life Insurance Premiums</i>	30,957			30,957
<i>Paid Claims</i>	5,084,401		601,174	5,685,575
Total Operating Expenses	<u>5,917,256</u>		<u>692,663</u>	<u>6,609,919</u>
Operating Income (Loss)	<u>671,665</u>		<u>626,678</u>	<u>1,298,343</u>
NON-OPERATING REVENUES (EXPENSES):				
<i>Investment Earnings</i>	95,547		29,369	124,916
Total Non-operating Revenues (Expenses)	<u>95,547</u>		<u>29,369</u>	<u>124,916</u>
Net Income (Loss) before Operating Transfers	767,212		656,047	1,423,259
OPERATING TRANSFERS				
<i>Operating Transfers Out</i>		(199,945)		(199,945)
Total Operating Transfers		<u>(199,945)</u>		<u>(199,945)</u>
Net Income (Loss) after Operating Transfers	767,212	(199,945)	656,047	1,223,314
Net Assets, October 1	861,086	199,945		1,061,031
Net Assets, September 30	<u>\$ 1,628,298</u>	<u>\$</u>	<u>\$ 656,047</u>	<u>\$ 2,284,345</u>

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

	Employee Health	Self Insurance Fund	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-9)
Cash Flows from Operating Activities:				
Cash Received from Customers	\$	\$	\$	\$
Cash Received from Grants				
Cash Receipts (Payments) for Quasi-external Operating Transactions with Other Funds	6,568,024		1,276,552	7,844,576
Cash Payments to Employees				
Cash Payments to Suppliers for Goods and Services	(6,058,785)	(5,000)	(171,842)	(6,235,627)
Other Operating Cash Receipts (Payments)				
Net Cash Provided (Used) by Operating Activities	<u>509,239</u>	<u>(5,000)</u>	<u>1,104,710</u>	<u>1,608,949</u>
Cash Flows from Non-capital Financing Activities:				
Proceeds (Payments) from (for) Borrowings				
Operating Grants Received				
Operating Transfers From (To) Primary Government				
Operating Transfers From (To) General Fund		(199,945)		(199,945)
Net Cash Provided (Used) by Non-capital Financing Activities		<u>(199,945)</u>		<u>(199,945)</u>
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Issuance of Long-term Debt				
Principal and Interest Paid				
Acquisition or Construction of Capital Assets				
Proceeds from Sale of Capital Assets				
Net Cash Provided (Used) for Capital and Related Financing Activities				
Cash Flows from Investing Activities:				
Purchase of Investment Securities				
Investment Earnings Received	95,547		29,369	124,916
Net Cash Provided (Used) for Investing Activities	<u>95,547</u>		<u>29,369</u>	<u>124,916</u>
Net Increase (Decrease) in Cash and Cash Equivalents	604,786	(204,945)	1,134,079	1,533,920
Cash and Cash Equivalents at Beginning of Year	1,625,721	204,945		1,830,666
Cash and Cash Equivalents at End of Year	<u>\$ 2,230,507</u>	<u>\$</u>	<u>\$ 1,134,079</u>	<u>\$ 3,364,586</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	\$ 671,665	\$	\$ 626,678	\$ 1,298,343
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities				
Depreciation				
Change in Assets and Liabilities:				
Decrease (Increase) in Receivables	(20,897)		(11,958)	(32,855)
Decrease (Increase) in Other Current Assets			(30,831)	(30,831)
Increase (Decrease) in Accounts Payable	(141,529)	(5,000)	520,821	374,292
Increase (Decrease) in Accrued Expenses				
Increase (Decrease) in Deferred Revenue				
Total Adjustments	<u>(162,426)</u>	<u>(5,000)</u>	<u>478,032</u>	<u>310,606</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 509,239</u>	<u>\$ (5,000)</u>	<u>\$ 1,104,710</u>	<u>\$ 1,608,949</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2004

	Tax Assessor Collector	County Clerk	District Clerk	Justice of the Peace Precinct 1
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash, Cash Equivalents & Investments</i>	\$ 1,282,684	\$ 825,080	\$ 7,250,739	\$ 10,200
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
Total Assets and Other Debits	\$ 1,282,684	\$ 825,080	\$ 7,250,739	\$ 10,200
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	1,926,595	24,242	26,296	
<i>Due to Other Funds</i>	6,350		50	10,200
<i>Accrued Personal Leave</i>				
<i>Due to Trust Beneficiaries</i>		749,265	5,509,667	
<i>Other Liabilities</i>	(650,261)	51,573	1,714,726	
Total Liabilities	1,282,684	825,080	7,250,739	10,200
Equity and other credits:				
Fund Balances				
Total equity and other credits				
Total Liabilities, Equity & Other Credits	\$ 1,282,684	\$ 825,080	\$ 7,250,739	\$ 10,200

Justice of the Peace Precinct 2	Justice of the Peace Precinct 3	Justice of the Peace Precinct 4	Federal District Attorney	Court Evidence Sheriff
\$ 10,300	\$ 15,140	\$ 10,200	\$ 222,386	\$ 180,867
<u>\$ 10,300</u>	<u>\$ 15,140</u>	<u>\$ 10,200</u>	<u>\$ 222,386</u>	<u>\$ 180,867</u>
\$ 10,300	\$ 15,140	\$ 10,200	\$ 21,846	\$ 13,000
			174,874	150,766
			25,666	17,101
<u>10,300</u>	<u>15,140</u>	<u>10,200</u>	<u>222,386</u>	<u>180,867</u>
<u>\$ 10,300</u>	<u>\$ 15,140</u>	<u>\$ 10,200</u>	<u>\$ 222,386</u>	<u>\$ 180,867</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2004

	Juvenile Probation	Subdivision Trust Fund	Johnson Addition Trust Fund	Tax Escrow Fund
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash, Cash Equivalents & Investments</i>	\$ 7,087	\$ 24,191	\$ 140	\$ 58,251
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
Total Assets and Other Debits	\$ 7,087	\$ 24,191	\$ 140	\$ 58,251
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>				
<i>Due to Other Funds</i>				
<i>Accrued Personal Leave</i>				
<i>Due to Trust Beneficiaries</i>				
<i>Other Liabilities</i>	7,087	24,191	140	58,251
Total Liabilities	7,087	24,191	140	58,251
Equity and other credits:				
Fund Balances				
Total equity and other credits				
Total Liabilities, Equity & Other Credits	\$ 7,087	\$ 24,191	\$ 140	\$ 58,251

<u>Federal Resources District Fund</u>	<u>Court Evidence Escrow Fund</u>	<u>Specialized Drug Court</u>	<u>MH/ MR Caseload</u>	<u>ISP Caseload</u>
\$ 789	\$ 1,372	\$ 124,541	\$ 23,967	\$ 11,947
<u>\$ 789</u>	<u>\$ 1,372</u>	<u>\$ 124,541</u>	<u>\$ 23,967</u>	<u>\$ 11,947</u>
\$	\$	\$ 4,029	\$ 5,040	\$ 2,656
			3,686	2,667
789	513	120,512	15,241	6,624
<u>789</u>	<u>859</u>	<u>124,541</u>	<u>23,967</u>	<u>11,947</u>
	<u>1,372</u>			
<u>\$ 789</u>	<u>\$ 1,372</u>	<u>\$ 124,541</u>	<u>\$ 23,967</u>	<u>\$ 11,947</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2004**

	<u>Pretrial Services</u>	<u>Community Corrections Facility</u>	<u>Community Services</u>
ASSETS AND OTHER DEBITS			
Assets:			
<i>Pooled Cash, Cash Equivalents & Investments</i>	\$ 39,203	\$ 1,029,871	\$ 870,158
Receivables (net of allowances for uncollectibles):			
<i>Other</i>			24,289
Total Assets and Other Debits	\$ 39,203	\$ 1,029,871	\$ 894,447
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
<i>Accounts Payable</i>	\$ 13,452	\$ 143,430	\$ 219,606
<i>Due to Other Governments</i>			
<i>Due to Other Funds</i>			
<i>Accrued Personal Leave</i>	15,641	51,476	100,477
<i>Due to Trust Beneficiaries</i>			338,238
<i>Other Liabilities</i>	10,110	834,965	236,126
Total Liabilities	39,203	1,029,871	894,447
Equity and other credits:			
Fund Balances			
Total equity and other credits			
Total Liabilities, Equity & Other Credits	\$ 39,203	\$ 1,029,871	\$ 894,447

<u>ISP</u>	<u>Day Reporting</u>	<u>Specialized Case Load</u>	<u>TAIP</u>
\$ 87,992	\$ 87,739	\$ 44,420	\$ 195,378
<u>\$ 87,992</u>	<u>\$ 87,739</u>	<u>\$ 44,420</u>	<u>\$ 195,378</u>
\$ 20,129	\$ 14,561	\$ 10,582	\$ 100,963
12,973	15,076	9,397	7,156
54,890	58,102	24,441	87,259
<u>87,992</u>	<u>87,739</u>	<u>44,420</u>	<u>195,378</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>\$ 87,992</u>	<u>\$ 87,739</u>	<u>\$ 44,420</u>	<u>\$ 195,378</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2004

EXHIBIT C-47

Page 4 of 4

	RSAT- CCF	DP/ RSAT (CRTC)	Total Agency Funds (See Exhibit A-10)
ASSETS AND OTHER DEBITS			
Assets:			
Pooled Cash, Cash Equivalents & Investments	\$	\$ 186,353	\$ 12,600,995
Receivables (net of allowances for uncollectibles):			
Other	50,115		74,404
Total Assets and Other Debits	\$ 50,115	\$ 186,353	\$ 12,675,399
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts Payable	\$ 26,223	\$	\$ 560,671
Due to Other Governments			1,998,979
Due to Other Funds			65,240
Accrued Personal Leave	4,841		223,390
Due to Trust Beneficiaries			6,923,323
Other Liabilities	19,051	186,353	2,903,796
Total Liabilities	50,115	186,353	12,675,399
Equity and other credits:			
Fund Balances			
Total equity and other credits			
Total Liabilities, Equity & Other Credits	\$ 50,115	\$ 186,353	\$ 12,675,399

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-48

	Balance October 1, 2003	Additions	Deductions	Balance September 30, 2004
TAX ASSESSOR/COLLECTOR				
ASSETS				
Cash & Investments	\$ 1,160,027	\$ 58,537,775	\$ 58,415,118	\$ 1,282,684
Due from Other Funds				
Other Receivables				
Total Assets	<u>\$ 1,160,027</u>	<u>\$ 58,537,775</u>	<u>\$ 58,415,118</u>	<u>\$ 1,282,684</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	1,704,333	54,248,643	54,026,381	1,926,595
Due to Other Funds	6,350			6,350
Accrued Vacation Payable				
Due to Trust Beneficiaries				
Other Liabilities	(550,656)	4,290,507	4,390,112	(650,261)
Total Liabilities	<u>\$ 1,160,027</u>	<u>\$ 58,539,150</u>	<u>\$ 58,416,493</u>	<u>\$ 1,282,684</u>
COUNTY CLERK				
ASSETS				
Cash & Investments	\$ 1,737,263	\$ 4,674,089	\$ 5,586,272	\$ 825,080
Due from Other Funds				
Other Receivables				
Total Assets	<u>\$ 1,737,263</u>	<u>\$ 4,674,089</u>	<u>\$ 5,586,272</u>	<u>\$ 825,080</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	4,060	113,362	93,180	24,242
Due to Other Funds		2,056,814	2,056,814	
Accrued Vacation Payable				
Due to Trust Beneficiaries	1,681,155	2,150,413	3,082,303	749,265
Other Liabilities	52,048	353,500	353,975	51,573
Total Liabilities	<u>\$ 1,737,263</u>	<u>\$ 4,674,089</u>	<u>\$ 5,586,272</u>	<u>\$ 825,080</u>
DISTRICT CLERK				
ASSETS				
Cash & Investments	\$ 6,888,292	\$ 6,174,499	\$ 5,812,052	\$ 7,250,739
Due from Other Funds				
Other Receivables				
Total Assets	<u>\$ 6,888,292</u>	<u>\$ 6,174,499</u>	<u>\$ 5,812,052</u>	<u>\$ 7,250,739</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	8,231	125,765	107,700	26,296
Due to Other Funds	50	1,363,496	1,363,496	50
Accrued Vacation Payable				
Due to Trust Beneficiaries	5,118,397	1,881,194	1,489,924	5,509,667
Other Liabilities	1,761,614	2,804,045	2,850,933	1,714,726
Total Liabilities	<u>\$ 6,888,292</u>	<u>\$ 6,174,500</u>	<u>\$ 5,812,053</u>	<u>\$ 7,250,739</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-48

	Balance October 1, 2003	Additions	Deductions	Balance September 30, 2004
JUSTICES OF PEACE NOS. 1-4				
ASSETS				
Cash & Investments	\$ 45,840	\$ 77,374	\$ 77,374	\$ 45,840
Due from Other Funds				
Other Receivables				
Total Assets	<u>\$ 45,840</u>	<u>\$ 77,374</u>	<u>\$ 77,374</u>	<u>\$ 45,840</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments				
Due to Other Funds	45,840	77,374	77,374	45,840
Accrued Vacation Payable				
Due to Trust Beneficiaries				
Other Liabilities				
Total Liabilities	<u>\$ 45,840</u>	<u>\$ 77,374</u>	<u>\$ 77,374</u>	<u>\$ 45,840</u>
DISTRICT ATTORNEY				
ASSETS				
Cash & Investments	\$ 218,323	\$ 2,843,131	\$ 2,839,068	\$ 222,386
Due from Other Funds				
Other Receivables				
Total Assets	<u>\$ 218,323</u>	<u>\$ 2,843,131</u>	<u>\$ 2,839,068</u>	<u>\$ 222,386</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments		21,846		21,846
Due to Other Funds		648,986	648,986	
Accrued Vacation Payable				
Due to Trust Beneficiaries	169,381	2,184,145	2,178,652	174,874
Other Liabilities	48,942		23,276	25,666
Total Liabilities	<u>\$ 218,323</u>	<u>\$ 2,854,977</u>	<u>\$ 2,850,914</u>	<u>\$ 222,386</u>
SHERIFF				
ASSETS				
Cash & Investments	\$ 137,880	\$ 2,402,799	\$ 2,359,812	\$ 180,867
Due from Other Funds				
Other Receivables				
Total Assets	<u>\$ 137,880</u>	<u>\$ 2,402,799</u>	<u>\$ 2,359,812</u>	<u>\$ 180,867</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments				
Due to Other Funds	13,000			13,000
Accrued Vacation Payable				
Due to Trust Beneficiaries	109,183	1,163,907	1,122,324	150,766
Other Liabilities	15,697	1,238,893	1,237,489	17,101
Total Liabilities	<u>\$ 137,880</u>	<u>\$ 2,402,800</u>	<u>\$ 2,359,813</u>	<u>\$ 180,867</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-48

	Balance October 1, 2003	Additions	Deductions	Balance September 30, 2004
JUVENILE PROBATION				
ASSETS				
Cash & Investments	\$ 6,535	\$ 39,098	\$ 38,546	\$ 7,087
Due from Other Funds				
Other Receivables				
Total Assets	<u>\$ 6,535</u>	<u>\$ 39,098</u>	<u>\$ 38,546</u>	<u>\$ 7,087</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments				
Due to Other Funds				
Accrued Vacation Payable				
Due to Trust Beneficiaries				
Other Liabilities	6,535	39,098	38,546	7,087
Total Liabilities	<u>\$ 6,535</u>	<u>\$ 39,098</u>	<u>\$ 38,546</u>	<u>\$ 7,087</u>
SUBDIVISION TRUST				
ASSETS				
Cash & Investments	\$ 24,191	\$	\$	\$ 24,191
Due from Other Funds				
Other Receivables				
Total Assets	<u>\$ 24,191</u>	<u>\$</u>	<u>\$</u>	<u>\$ 24,191</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments				
Due to Other Funds				
Accrued Vacation Payable				
Due to Trust Beneficiaries				
Other Liabilities	24,191			24,191
Total Liabilities	<u>\$ 24,191</u>	<u>\$</u>	<u>\$</u>	<u>\$ 24,191</u>
JOHNSON ADDITION TRUST				
ASSETS				
Cash & Investments	\$ 140	\$	\$	\$ 140
Due from Other Funds				
Other Receivables				
Total Assets	<u>\$ 140</u>	<u>\$</u>	<u>\$</u>	<u>\$ 140</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments				
Due to Other Funds				
Accrued Vacation Payable				
Due to Trust Beneficiaries				
Other Liabilities	140			140
Total Liabilities	<u>\$ 140</u>	<u>\$</u>	<u>\$</u>	<u>\$ 140</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT C-48

	Balance October 1, 2003	Additions	Deductions	Balance September 30, 2004
<u>TAX ESCROW</u>				
ASSETS				
Cash & Investments	\$ 58,251	\$	\$	\$ 58,251
Due from Other Funds				
Other Receivables				
Total Assets	<u>\$ 58,251</u>	<u>\$</u>	<u>\$</u>	<u>\$ 58,251</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments				
Due to Other Funds				
Accrued Vacation Payable				
Due to Trust Beneficiaries				
Other Liabilities	58,251			58,251
Total Liabilities	<u>\$ 58,251</u>	<u>\$</u>	<u>\$</u>	<u>\$ 58,251</u>
<u>FEDERAL RESOURCES DISTRICT</u>				
ASSETS				
Cash & Investments	\$ 789	\$	\$	\$ 789
Due from Other Funds				
Other Receivables				
Total Assets	<u>\$ 789</u>	<u>\$</u>	<u>\$</u>	<u>\$ 789</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments				
Due to Other Funds				
Accrued Vacation Payable				
Due to Trust Beneficiaries				
Other Liabilities	789			789
Total Liabilities	<u>\$ 789</u>	<u>\$</u>	<u>\$</u>	<u>\$ 789</u>
<u>COURT EVIDENCE ESCROW</u>				
ASSETS				
Cash & Investments	\$ 1,372	\$	\$	\$ 1,372
Due from Other Funds				
Other Receivables				
Total Assets	<u>\$ 1,372</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,372</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments				
Due to Other Funds				
Accrued Vacation Payable				
Due to Trust Beneficiaries	513			513
Other Liabilities	859			859
Total Liabilities	<u>\$ 1,372</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,372</u>

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2004
EXHIBIT C-48

	Balance October 1, 2003	Additions	Deductions	Balance September 30, 2004
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT				
ASSETS				
Cash & Investments	\$ 3,013,894	\$ 17,467,781	\$ 17,780,106	\$ 2,701,569
Due from Other Funds				
Other Receivables	29,227	644,107	598,930	74,404
Total Assets	<u>\$ 3,043,121</u>	<u>\$ 18,111,888</u>	<u>\$ 18,379,036</u>	<u>\$ 2,775,973</u>
LIABILITIES				
Accounts Payable	\$ 55,351	\$ 11,226,013	\$ 10,720,693	\$ 560,671
Due to Other Governments				
Due to Other Funds				
Accrued Vacation Payable	178,272	46,562	1,444	223,390
Due to Trust Beneficiaries	307,095	1,485,814	1,454,671	338,238
Other Liabilities	2,502,403	12,892,560	13,741,289	1,653,674
Total Liabilities	<u>\$ 3,043,121</u>	<u>\$ 25,650,949</u>	<u>\$ 25,918,097</u>	<u>\$ 2,775,973</u>
TOTAL AGENCY FUNDS:				
ASSETS				
Cash & Investments	\$ 13,292,797	\$ 92,216,546	\$ 92,908,348	\$ 12,600,995
Due from Other Funds				
Other Receivables	29,227	644,107	598,930	74,404
Total Assets	<u>\$ 13,322,024</u>	<u>\$ 92,860,653</u>	<u>\$ 93,507,278</u>	<u>\$ 12,675,399</u>
LIABILITIES				
Accounts Payable	\$ 55,351	\$ 11,226,013	\$ 10,720,693	\$ 560,671
Due to Other Governments	1,716,624	54,509,616	54,227,261	1,998,979
Due to Other Funds	65,240	4,146,670	4,146,670	65,240
Accrued Vacation Payable	178,272	46,562	1,444	223,390
Due to Trust Beneficiaries	7,385,724	8,865,473	9,327,874	6,923,323
Other Liabilities	3,920,813	21,618,603	22,635,620	2,903,796
Total Liabilities	<u>\$ 13,322,024</u>	<u>\$ 100,412,937</u>	<u>\$ 101,059,562</u>	<u>\$ 12,675,399</u>

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.

Kenneth C. Robison
Regina K. Johnston, P.C.
William P. Patton, P.C.

Members of
American Institute of Certified Public
Accountants,
Division of CPA Firms,
Private Companies Practice Section,
Texas Society of Certified Public
Accountants

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

Independent Auditor's Report

Report on Compliance and on Internal Control over Financial
Reporting 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 basic financial statements of Lubbock County, Texas as of and for the year ended September 30, 2004, and have issued our report thereon dated January 7, 2005. 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.

Compliance

As part of obtaining reasonable assurance about whether Lubbock County, Texas's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*. We also noted certain immaterial instances of noncompliance that we have reported to management of Lubbock County, Texas in a separate letter dated January 7, 2005.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Lubbock County, Texas's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we considered to be material weaknesses.

We also noted other matters involving the internal control over financial reporting that we have reported to management of Lybbock County, Texas in a separate letter dated January 7, 2005.

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

Robison Johnston + Retten UP.

January 7, 2005

Kenneth C. Robison
Regina K. Johnston, P.C.
William P. Patton, P.C.

Members of
American Institute of Certified Public
Accountants,
Division of CPA Firms,
Private Companies Practice Section,
Texas Society of Certified Public
Accountants

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

Independent Auditor's Report

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

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

Members of the Commissioners Court:

Compliance

We have audited the compliance of Lubbock County, Texas with the types of compliance requirements described in the *U. S. Office Of Management And Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended September 30, 2004. Lubbock County, Texas's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Lubbock County, Texas's management. Our responsibility is to express an opinion on Lubbock County, Texas's compliance based on our audit.

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

In our opinion, Lubbock County, Texas complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended September 30, 2004.

Internal Control Over Compliance

The management of Lubbock County, Texas is responsible for establishing and maintaining effective internal control over compliance with 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 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 the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we considered to be material weaknesses.

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

Robison Johnston & Patten LLP

January 7, 2005

LUBBOCK COUNTY, TEXAS**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2004****A. Summary of Auditor's Results****1. Financial Statements**

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

 Yes X NoReportable condition(s) identified that are
not considered to be material weaknesses? Yes X None ReportedNoncompliance material to financial
statements noted? Yes X No**2. Federal Awards**

Internal control over major programs:

Material weakness(es) identified?

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

Identification of major programs:

CFDA Number(s)Name of Federal Program or Cluster

93.658

Title IV-E Federal Foster Care Reimb. Program

93.658

Title IV-E Administrative Reimb. Program

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

Auditee qualified as low-risk auditee?

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

NONE

C. Federal Award Findings and Questioned Costs

NONE

LUBBOCK COUNTY, TEXAS**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2004**

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

LUBBOCK COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2004

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

LUBBOCK COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT D-1
Page 1 of 2

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U. S. DEPARTMENT OF JUSTICE</u>			
Direct Program:			
Local Law Enforcement Block Grant Program	16.572	N/A	\$ 180,369
Passed Through Office of the Governor:			
Juvenile Accountability Incentive Block Grant	16.523	JB-02-J20-16177-02	120,091
Juvenile Justice & Delinquency Prevention- Detention Therapist	16.540	JA-03-J20-16292-02	22,812
STAR Team Safety Equipment	16.579	DB-2000-A10-16478-01	12,136
Violence Against Women Act Formula Grant	16.588	WF-04-V30-17236-01	319
South Plains Regional Narcotics Task Force	16.728	DB-02-13841-04	56,490
South Plains Regional Narcotics Task Force	16.728	DB-03-13841-05	9,785
Total Passed Through Office of the Governor			221,633
Total U. S. Department of Justice			402,002
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed Through Texas Department of Family and Protective Services:			
Title IV-E Administrative Reimb. Program	93.658	TJPC-E-03-152	98,451
Title IV-E Administrative Reimb. Program	93.658	TJPC-E-04-152	189,714
Title IV-E Federal Foster Care Reimb. Program	93.658	TJPC-E-02-152	1,167
Title IV-E Federal Foster Care Reimb. Program	93.658	TJPC-E-03-152	25,877
Title IV-E Federal Foster Care Reimb. Program	93.658	TJPC-E-04-152	79,386
Title IV-E, Foster Care Assistance	93.658	2004013951	35,952
Total Passed Through Texas Department of Family and Protective Services			430,547
Total U. S. Department of Health and Human Services			430,547
<u>U. S. DEPARTMENT OF AGRICULTURE</u>			
Passed Through Texas Rural Mediation Services:			
USDA Agricultural Mediation Program	10.435	076-442	86,919
Passed Through State Department of Human Services:			
School Breakfast Program *	10.553	TX-1522007	33,981
National School Lunch Program	10.555	TX-1522007	66,182
Food Distribution	10.555	152119A	10,284
Total Passed Through State Department of Human Services			110,447
Total U. S. Department of Agriculture			197,366
<u>GENERAL SERVICES ADMINISTRATION</u>			
Direct Program:			
Federal Surplus Property Program	39.007	N/A	13,359
Total General Services Administration			13,359
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
Passed Through Texas Engineering Extension Service:			
State Homeland Security LETPP	97.004	2004-LETPP-48303	55,418
Passed Through Office of the Governor:			
Emergency Management Performance Grant	97.042	EMT-2004-GR-0105	29,993
Total Department of Homeland Security			85,411
TOTAL EXPENDITURES OF FEDERAL AWARDS			1,128,685
<u>STATE PROGRAM</u>			
Passed Through Texas Department of Transportation			
South Plains Auto Theft Task Force	N/A	SA-T01-1005	253,614
Total Texas Department of Transportation			253,614

LUBBOCK COUNTY, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2004

EXHIBIT D-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>
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TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ 1,382,299
---	--	--	---------------------

* 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, 2004**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.

Statistical Section

LUBBOCK COUNTY, TEXAS**GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)****LAST TEN FISCAL YEARS (2)**

	1995	1996	1997	1998	1999
General Administration	\$	\$	\$	\$	
Financial Administration					
Judicial					
Legal					
Public Safety					
Correction					
Permanent Improvement					
Public Facilities					
Health					
Welfare					
Conservation					
Elections					
Culture and Recreation					
Transportation					
Capital Outlay					
Debt Service					
TOTALS	\$	\$	\$	\$	\$

(1) Includes General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund.

(2) 2003 was the first year of GASB 34 implementation. Therefore, years 1995-2002 cannot be shown for comparability purposes.

TABLE E-1

<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
\$	\$	\$	\$	\$
			5,450,435	5,606,151
			2,202,469	2,150,764
			6,348,386	6,502,795
			4,861,345	5,005,901
			16,890,730	16,866,308
			5,889,092	5,888,268
				213,281
			3,780,738	3,795,589
			205,951	202,298
			384,778	383,249
			221,527	211,776
			195,052	613,874
			311,971	311,274
			2,480,443	2,635,244
			1,344,425	328,545
			2,653,625	3,341,102
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
			53,220,967	54,056,419

LUBBOCK COUNTY, TEXAS

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)

LAST TEN FISCAL YEARS (2)

<u>Fiscal Year</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Taxes</u>	<u>State Mixed Drink Tax</u>	<u>Bingo Tax Proceeds</u>
1995	\$	\$	\$	\$	\$
1996					
1997					
1998					
1999					
2000					
2001					
2002					
2003	16,108,229	3,572,352	30,688,412	656,602	238,563
2004	14,199,494	3,006,449	37,995,222	748,502	313,739

(1) Includes General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund.

(2) 2003 was the first year of GASB 34 implementation. Therefore, years 1995-2002 cannot be shown for comparability purposes.

TABLE E-2

<u>Unrestricted Investment Earnings</u>	<u>Miscellaneous</u>	<u>Total</u>
\$	\$	\$
766,496	464,049	52,494,703
2,755,541	289,963	59,308,910

LUBBOCK COUNTY, TEXAS

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
 LAST TEN FISCAL YEARS

Function	1995	1996	1997	1998	1999
General Administration	\$ 4,523,497	\$ 3,906,024	\$ 4,243,707	\$ 5,296,152	\$ 4,169,262
Financial Administration	1,319,530	1,384,289	1,375,540	1,627,538	1,696,064
Judicial	3,369,097	3,523,061	3,537,613	3,712,721	4,411,010
Legal	2,444,454	2,893,591	3,074,332	3,059,647	3,630,740
Public Safety	10,281,103	10,103,839	10,392,617	11,311,043	12,049,233
Correction	3,181,026	3,461,382	3,552,280	3,756,584	4,025,583
Permanent Improvements		52,603	444,617	142,229	44,453
Public Facilities	1,803,231	2,103,930	2,095,481	2,139,804	2,211,063
Health	144,177	141,990	72,438	231,956	186,813
Welfare	372,194	347,660	272,902	326,746	329,964
Agriculture and Conservation	130,198	148,151	126,072	139,370	148,814
Elections	47,955	37,803	129,616	30,131	55,720
Culture and Recreation	757,751	635,119	586,698	788,176	539,091
Road and Bridge	1,710,556	1,834,816	1,927,131	1,856,667	1,944,452
Capital Outlay	2,806,596	3,503,979	3,059,749	2,975,020	6,591,765
Debt Service	597,401	601,021	512,751	512,252	510,113
Civil Judgment				2,500,000	835,578
TOTALS	\$ 33,488,766	\$ 34,679,258	\$ 35,403,544	\$ 40,406,036	\$ 43,379,718

(1) Includes General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund.

TABLE E-3

	2000	2001	2002	2003	2004
\$	5,067,821	\$ 5,381,334	\$ 5,261,997	\$ 5,342,267	\$ 5,592,215
	1,851,452	1,960,182	2,145,545	2,215,388	2,200,779
	4,860,113	5,348,113	6,001,053	6,377,768	6,583,871
	3,856,686	4,116,997	4,519,741	5,345,000	4,979,309
	12,120,563	12,872,168	14,629,316	17,058,752	19,592,552
	4,129,675	5,341,692	5,393,737	5,647,053	5,648,449
	33,638	9,537			213,281
	2,270,235	2,596,133	2,237,888	2,929,682	2,924,826
	185,809	191,733	200,636	204,195	201,113
	342,869	331,683	327,819	372,291	374,075
	151,085	175,367	195,048	214,700	206,214
	87,431	68,147	82,654	195,052	619,063
	254,272	273,573	254,144	276,878	274,085
	1,906,184	2,058,490	2,212,567	1,981,229	2,210,464
	5,372,744	4,813,693	4,477,074	4,563,978	4,811,759
	515,788	540,607	659,148	1,180,615	6,243,917
\$	<u>43,006,365</u>	<u>\$ 46,079,449</u>	<u>\$ 48,598,367</u>	<u>\$ 53,904,848</u>	<u>\$ 62,675,972</u>

LUBBOCK COUNTY, TEXAS

GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- governmental</u>	<u>Charges for Services</u>	<u>Fines</u>
1995	\$ 20,427,002	\$ 81,440	\$ 2,805,644	\$ 3,201,243	\$ 1,290,493
1996	21,068,692	85,629	2,634,863	2,842,188	1,363,633
1997	21,924,165	91,165	3,187,076	3,504,545	1,078,953
1998	23,195,926	95,823	2,346,295	3,616,768	1,462,377
1999	24,000,867	126,261	4,005,549	3,588,085	1,744,121
2000	26,249,127	108,747	3,423,918	3,536,109	1,981,000
2001	27,106,779	82,915	3,617,705	3,569,282	2,220,209
2002	28,289,254	106,018	4,489,662	3,265,484	2,257,282
2003	30,622,485	97,802	4,445,917	3,276,924	1,880,040
2004	37,793,036	98,029	4,322,483	3,168,490	2,029,645

(1) Includes General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund.

TABLE E-4

<u>Interest</u>	<u>Fees of Office</u>	<u>Commissions</u>	<u>Miscellaneous</u>	<u>Total</u>
\$ 1,451,619	\$ 2,075,180	\$ 2,091,393	\$ 1,445,910	\$ 34,869,924
1,706,220	2,536,514	2,234,019	1,608,961	36,080,719
1,732,778	1,876,855	2,366,463	1,227,253	36,989,253
1,826,222	2,596,769	2,605,575	1,843,753	39,589,508
1,840,805	2,829,144	2,681,249	1,902,118	42,718,199
1,960,234	2,663,871	2,880,002	2,209,250	45,012,258
2,046,493	2,960,950	3,045,010	2,959,663	47,609,006
1,924,482	3,329,682	3,099,111	1,686,102	48,447,077
684,894	3,467,615	3,087,723	2,702,553	50,265,953
2,296,723	3,680,995	3,065,626	2,680,457	59,135,484

LUBBOCK COUNTY, TEXAS

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

TABLE E-5

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Franchise Tax</u>	<u>Boat and Motor Tax</u>	<u>Alcoholic Beverage Tax</u>	<u>Total</u>
1995	\$ 8,660,737	\$ 9,978,495	\$	\$	\$	\$ 18,639,232
1996	9,404,613	10,112,961				19,517,574
1997	9,808,946	10,591,208				20,400,154
1998	10,367,861	10,933,064		1,650		21,302,575
1999	10,569,033	11,067,042		5,413		21,641,488
2000	13,839,612	11,844,452		949		25,685,013
2001	15,011,498	12,094,215		1,066		27,106,779
2002	15,753,894	12,534,143		1,217		28,289,254
2003	16,761,549	12,578,105		2,674		29,342,328
2004	24,298,462	13,493,758		816		37,793,036

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

TABLE E-6

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
1995	\$ 10,310,554	\$ 10,044,792	97.4%	\$ 59,828	\$ 10,104,620	98.0%	\$ 205,934	2.0%
1996	10,824,505	10,518,899	97.2%	84,061	10,602,960	98.0%	221,545	2.0%
1997	11,216,888	10,873,259	96.9%	81,186	10,954,445	97.7%	262,443	2.3%
1998	11,671,049	11,342,618	97.2%	69,687	11,412,305	97.8%	258,744	2.2%
1999	12,805,759	12,409,951	96.9%	102,627	12,512,578	97.7%	293,181	2.3%
2000	14,163,414	13,727,192	96.9%	112,420	13,839,612	97.7%	323,802	2.3%
2001	14,875,608	14,522,065	97.6%	282,064	14,804,129	99.5%	167,599	1.1%
2002	15,632,949	15,214,790	97.3%	309,502	15,524,292	99.3%	222,747	1.4%
2003	16,774,158	16,257,293	96.9%	302,560	16,559,853	98.7%	267,078	1.6%
2004	24,250,925	23,639,150	97.5%	319,932	23,959,082	98.8%	590,799	2.4%

Note:

In fiscal years 1992 and 1993, taxes were levied by the County Education District, from which the District received funds for operation.

LUBBOCK COUNTY, TEXAS

ASSESSED AND ESTIMATED ACTUAL VALUE OF PROPERTY
LAST TEN FISCAL YEARS

TABLE E-7

<u>Fiscal Year</u>	<u>Real Property Assessed Value</u>	<u>Personal Property Assessed Value</u>	<u>Exemptions</u>	<u>Total Assessed Value</u>
1995	\$ 5,714,224,260	\$ 1,072,750,166	\$ 753,333,909	\$ 6,033,640,517
1996	5,540,385,980	1,355,517,230	520,730,847	6,375,172,363
1997	5,583,177,370	1,442,263,178	386,746,438	6,638,694,110
1998	5,807,168,118	1,453,532,829	297,098,566	6,963,602,381
1999	6,065,942,162	1,456,427,249	292,821,859	7,229,547,552
2000	6,296,905,081	1,437,250,776	353,917,291	7,380,238,566
2001	7,071,452,872	1,271,618,250	583,233,866	7,759,837,256
2002	7,564,133,899	1,216,464,471	628,388,914	8,152,209,456
2003	7,936,503,266	1,146,500,633	659,732,000	8,423,271,899
2004	8,076,653,049	1,262,431,969	373,417,508	8,965,667,510

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

	1995	1996	1997	1998	1999
County	\$ 0.17117	\$ 0.16893	\$ 0.16893	\$ 0.16800	\$ 0.17770
High Plains Water District	0.00840	0.00840	0.00840	0.00840	0.00840
Lubbock County Hospital District	<u>0.10499</u>	<u>0.10340</u>	<u>0.10340</u>	<u>0.10300</u>	<u>0.09914</u>
Total Levy: All Units per \$100 Valuation	\$ <u>0.28456</u>	\$ <u>0.28073</u>	\$ <u>0.28073</u>	\$ <u>0.27940</u>	\$ <u>0.28524</u>
Operational Rate Shown in Cents per \$100 Valuation	16.23900	16.12300	16.12300	16.02400	17.06400
Bonded Indebtedness Rate Shown in Cents per \$100 Valuation	<u>0.87800</u>	<u>0.77000</u>	<u>0.77000</u>	<u>0.77600</u>	<u>0.70600</u>
Total County Rate Shown in Cents	<u>17.11700</u>	<u>16.89300</u>	<u>16.89300</u>	<u>16.80000</u>	<u>17.77000</u>

TABLE E-8

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
\$	0.19170	\$ 0.19170	\$ 0.19170	\$ 0.19110	\$ 0.25954
	0.00840	0.00840	0.00840	0.00840	0.00840
	<u>0.09798</u>	<u>0.09798</u>	<u>0.10435</u>	<u>0.10435</u>	<u>0.10896</u>
\$	<u>0.29808</u>	<u>\$ 0.29808</u>	<u>\$ 0.30445</u>	<u>\$ 0.30385</u>	<u>\$ 0.37690</u>
	18.40900	18.47400	18.57000	19.11000	19.04600
	<u>0.76100</u>	<u>0.69600</u>	<u>0.60000</u>		<u>6.90800</u>
	<u>19.17000</u>	<u>19.17000</u>	<u>19.17000</u>	<u>19.11000</u>	<u>25.95400</u>

LUBBOCK COUNTY, TEXAS

PRINCIPAL TAXPAYERS

SEPTEMBER 30, 2004

TABLE E-9

Taxpayer		Type of Business	2004 Assessed Valuation	Percentage of Total Assessed Valuation
1	Macerich Lubbock LTD Partnership	Regional Shopping Mall	\$ 111,257,328	1.2%
2	Southwestern Public Service	Electric Utility	101,100,040	1.1%
3	Southwestern Bell Telephone Co.	Telephone Utility	61,296,150	0.7%
4	Lubbock, SMSA LP	Manufacturer	37,695,530	0.4%
5	Energas	Gas Utility	29,830,278	0.3%
6	X Fab Texas Inc	Manufacturer	24,497,748	0.3%
7	Watson Sysco Food Service	Food Distribution	21,308,471	0.2%
8	Burlington Northern and Santa Fe	Railway	20,701,300	0.2%
9	South Plains Electric Coop Inc	Electric Utility	19,617,440	0.2%
10	United Supermarkets Distribution Center	Food Distribution	19,385,075	0.2%
Totals			<u>\$ 446,689,360</u>	<u>5.0%</u>

LUBBOCK COUNTY, TEXAS
COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2004

TABLE E-10

Assessed valuations:		
Assessed Value		\$ 8,965,667,510
Add back: exempt real property		373,417,508
Total assessed value		<u>\$ 9,339,085,018</u>
Legal debt margin:		
Debt Limitation-- 10 percent of total assessed value		\$ 933,908,502
Debt applicable to limitation:		
Total bonded debt	\$ 79,440,000	
Less: Special assessment bonds		
Revenue bonds		
Amount available for repayment of general obligation bonds	519,240	
Total debt applicable to limitation		<u>78,920,760</u>
Legal debt margin		<u>\$ 854,987,742</u>

LUBBOCK COUNTY, TEXAS
TABLE E-11
RATIO OF NET GENERAL OBLIGATION BONDED DEBT
TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

Fiscal Year	Population(1)	Assessed Value (2)	Gross Bonded Debt (3)	Less Debt Service Fund (4)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
1995	230,838	\$ 6,033,940,517	\$ 3,040,000	\$ 7,953	\$ 3,032,047	0.05%	\$ 13
1996	232,454	6,410,721,601	2,680,000	19,356	2,660,644	0.04%	11
1997	234,011	6,638,694,110	2,300,000	23,608	2,276,392	0.03%	10
1998	234,011	6,963,602,381	1,895,000	69,656	1,825,344	0.03%	8
1999	234,479	7,229,547,552	1,465,000	80,628	1,384,372	0.02%	6
2000	235,182	7,380,238,566	1,005,000	88,177	916,823	0.01%	4
2001	245,054	7,759,837,256	520,000	121,215	398,785	0.01%	2
2002	245,463	8,152,209,456					
2003	249,800	8,423,271,899	79,935,000		79,935,000	0.95%	320
2004	252,048	8,965,667,510	79,440,000	519,240	78,920,760	0.88%	313

(1) Annual government census

(2) From Table 5

(3) Amount does not include special assessment bonds and revenue bonds.

(4) Amount available for repayment of general obligation bonds.

LUBBOCK COUNTY, TEXAS

*RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL OBLIGATION BONDED DEBT
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS*

TABLE E-12

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest (1)</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures (2)</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
1995	\$ 340,000	\$ 179,550	\$ 519,550	\$ 33,488,766	1.6%
1996	360,000	156,810	516,810	34,679,258	1.5%
1997	380,000	132,751	512,751	35,403,544	1.4%
1998	405,000	107,038	512,038	40,406,036	1.3%
1999	430,000	79,900	509,900	43,379,718	1.2%
2000	460,000	55,788	515,788	43,006,365	1.2%
2001	485,000	34,573	519,573	46,079,449	1.1%
2002	520,000	11,700	531,700	48,598,367	1.1%
2003				53,904,848	
2004	495,000	5,532,936	6,027,936	62,655,765	9.6%

(1) Excludes bond issuance and other costs.

(2) Includes general, special revenue, debt service, and capital projects funds.

LUBBOCK COUNTY, TEXAS**COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT****GENERAL OBLIGATION BONDS****SEPTEMBER 30, 2004****TABLE E-13**

<u>Jurisdiction</u>	<u>Total Funded Debt</u>	<u>Estimated % Overlapping</u>	<u>Overlapping Funded Debt</u>
Direct:			
Lubbock County, Texas	\$ 79,440,000	100.00%	\$ 79,440,000
Special Districts:			
Lubbock County Hospital District	0	100.00%	0
Lubbock County WC and ID No. 1	0	100.00%	0
Cities:			
Idalou	782,000	100.00%	782,000
Lake Ransom Canyon	1,240,000	100.00%	1,240,000
Lubbock	70,221,217	100.00%	70,221,217
Shallowater	0	100.00%	0
Slaton	0	100.00%	0
Wolfforth	3,958,028	100.00%	3,958,028
New Deal	90,063	100.00%	90,063
County-line Cities:			
Abernathy	515,000	20.00%	103,000
School Districts:			
Idalou ISD	1,035,000	100.00%	1,035,000
Lubbock ISD	69,833,126	100.00%	69,833,126
Lubbock-Cooper ISD	1,303,026	100.00%	1,303,026
New Deal ISD	0	100.00%	0
Roosevelt ISD	0	100.00%	0
Shallowater ISD	14,001,812	100.00%	14,001,812
County-line School Districts:			
Abernathy ISD	0	16.78%	0
Frenship ISD	75,513,946	99.61%	75,219,442
Lorenzo ISD	0	12.21%	0
Slaton ISD	5,895,000	98.99%	5,835,461
Southland ISD	0	0.80%	0
Total	<u>\$ 323,828,218</u>		<u>\$ 323,062,174</u>

LUBBOCK COUNTY, TEXAS
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

TABLE E-14

Fiscal Year	(1) Population	(2) Per Capita Income	(3) Median Age	(4) Education Level In Years Of Formal Schooling	(4) School Enrollment	(2) Unemployment Rate
1995	230,838	\$ 15,091	29.0	12.4	30,442	4.5%
1996	232,454	15,468	30.0	12.4	30,154	4.4%
1997	234,011	15,885	30.0	12.4	29,918	4.4%
1998	234,011	14,237	31.0	12.4	30,082	3.6%
1999	234,479	16,462	31.0	12.6	29,397	2.9%
2000	235,182	16,890	31.0	12.6	29,020	2.5%
2001	245,054	17,318	31.0	12.6	28,497	2.5%
2002	245,463	17,658	32.0	12.8	28,698	2.5%
2003	249,800	18,011	32.0	12.8	28,879	2.6%
2004	252,048	18,371	32.0	12.8	28,355	2.9%

Data Sources:

- (1) Bureau of Census
- (2) State Department of Labor
- (3) State Department of Commerce
- (4) School District

LUBBOCK COUNTY, TEXAS

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN FISCAL YEARS

Property Value (1)

<u>Fiscal Year</u>	<u>Commercial</u>	<u>Residential</u>	<u>Exemptions</u>	<u>Total</u>
1995	\$ 1,072,750,166	\$ 5,714,224,260	\$ 753,333,909	\$ 6,033,640,517
1996	1,355,517,230	5,540,385,980	520,730,847	6,375,172,363
1997	1,442,263,178	5,583,177,370	386,746,438	6,638,694,110
1998	1,453,532,829	5,807,168,118	297,098,566	6,963,602,381
1999	1,456,427,249	6,065,942,162	292,821,859	7,229,547,552
2000	1,437,250,776	6,296,905,081	353,917,291	7,380,238,566
2001	1,444,285,543	6,898,785,579	583,233,866	7,759,837,256
2002	1,545,415,259	7,235,186,111	628,388,914	8,152,212,456
2003	1,477,878,472	7,605,125,447	659,732,000	8,423,271,919
2004	1,646,052,513	7,693,032,505	373,417,508	8,965,667,510

(1) Estimated actual value from Table 5

TABLE E-15

Commercial Construction		Residential Construction		Bank Deposits
Number of Units	Value	Number of Units	Value	
1,483	\$ 100,781,405	956	\$ 78,392,716	\$ 2.46
1,016	59,872,232	587	68,735,630	2.54
5,950	11,299,542	1,012	78,014,771	2.64
2,098	135,587,515	1,053	87,779,078	2.67
1,732	156,970,341	743	97,005,882	2.76
1,736	163,422,491	1,207	99,909,885	2.80
5,459	127,575,108	941	75,466,199	2.90
1,303	169,454,563	1,303	66,322,867	2.90
1,484	225,199,714	1,441	84,917,923	2.90
1,427	271,072,979	1,072	71,676,456	11.79

