

LUBBOCK COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2006



Office of the County Auditor  
Jacqueline Latham, CPA  
County Auditor



LUBBOCK COUNTY, TEXAS

*COMPREHENSIVE ANNUAL FINANCIAL REPORT*

*FOR THE YEAR ENDED SEPTEMBER 30, 2006*





Lubbock County, Texas  
Comprehensive Annual Financial Report  
For The Year Ended September 30, 2006

TABLE OF CONTENTS

	Page	Exhibit/Table
<b>INTRODUCTORY SECTION</b>		
Letter of Transmittal.....	1	
GFOA Certificate of Achievement.....	4	
Organizational Chart.....	5	
List of Principal Officials.....	6	
<b>FINANCIAL SECTION</b>		
Independent Auditor's Report on Financial Statements.....	7	
Management's Discussion and Analysis (Required Supplementary Information).....	9	
<u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Assets.....	16	Exhibit A-1
Statement of Activities.....	17	Exhibit A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	19	Exhibit A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Assets.....	20	Exhibit A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	21	Exhibit A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	22	Exhibit A-6
Statement of Net Assets - Internal Service Funds.....	23	Exhibit A-7
Statement of Revenues, Expenses, and Changes in		
Fund Net Assets - Internal Service Funds.....	24	Exhibit A-8
Statement of Cash Flows - Proprietary Funds.....	25	Exhibit A-9
Statement of Fiduciary Net Assets - Fiduciary Funds.....	26	Exhibit A-10
Notes to the Financial Statements .....	27	
<u>Required Supplementary Information:</u>		
Budgetary Comparison Schedules:		
General Fund.....	42	Exhibit B-1
Schedule of Funding Progress - Pension Plan.....	44	
Notes to Required Supplementary Information.....	45	
<u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Balance Sheet - All Nonmajor Governmental Funds.....	46	Exhibit C-1
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances - All Nonmajor Governmental Funds.....	47	Exhibit C-2

Lubbock County, Texas  
Comprehensive Annual Financial Report  
For The Year Ended September 30, 2006

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
<b>Special Revenue Funds:</b>		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	48	Exhibit C-3
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	58	Exhibit C-4
<b>Budgetary Comparison Schedules:</b>		
Road & Bridge #1.....	70	Exhibit C-5
Road & Bridge #2.....	71	Exhibit C-6
Road & Bridge #3.....	72	Exhibit C-7
Road & Bridge #4.....	73	Exhibit C-8
Precinct 1 Park.....	74	Exhibit C-9
Slaton/Roosevelt Parks.....	75	Exhibit C-10
Idalou/New Deal Parks.....	76	Exhibit C-11
Shallowater Park.....	77	Exhibit C-12
Permanent Improvement Fund.....	78	Exhibit C-13
New Road Fund.....	79	Exhibit C-14
Juvenile Justice Alter. Educ Program.....	80	Exhibit C-15
Star Program- Juvenile.....	81	Exhibit C-16
Juvenile Probation/Detention Fund.....	82	Exhibit C-17
Juvenile Probation Commission Grant.....	83	Exhibit C-18
Juvenile Detention Fund.....	84	Exhibit C-19
Juvenile Halfway House.....	85	Exhibit C-20
Comm. Corr. Asst. Program.....	86	Exhibit C-21
Title IV-E.....	87	Exhibit C-22
JABG Juvenile Accountability Block Grant.....	88	Exhibit C-23
CJD- Drug Court.....	89	Exhibit C-24
DOJ- Drug Court.....	90	Exhibit C-25
Dispute Resolution Fund.....	91	Exhibit C-26
USDA-AG-Mediation.....	92	Exhibit C-27
Domestic Relations Office.....	93	Exhibit C-28
Law Library Fund.....	94	Exhibit C-29
Election Services Fund.....	95	Exhibit C-30
HAVA- Help America Vote.....	96	Exhibit C-31
Hazard Material EMG-LEPC.....	97	Exhibit C-32
Records Preservation Dist Clk.....	98	Exhibit C-33
Co. Clerk Records Preservation.....	99	Exhibit C-34
Comm. Court Records.....	100	Exhibit C-35
Court House Security Fund.....	101	Exhibit C-36
Heritage Tourism Fund.....	102	Exhibit C-37
Judicial Technology Fund.....	103	Exhibit C-38
Sheriff Contraband Fund.....	104	Exhibit C-39
Inmate Supply Fund.....	105	Exhibit C-40
VINE.....	106	Exhibit C-41
Homeland Security Fund.....	107	Exhibit C-42
Enviromental Officer.....	108	Exhibit C-43
Narcotics Enforcement Grant.....	109	Exhibit C-44
LECD Grant- Emergency Comm.....	110	Exhibit C-45
Safe Neighborhood- SO.....	111	Exhibit C-46

Lubbock County, Texas  
Comprehensive Annual Financial Report  
For The Year Ended September 30, 2006

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
CDA Business Crimes Fund.....	112	Exhibit C-47
CDA Contraband Fund.....	113	Exhibit C-48
SPATF Grant- CDA.....	114	Exhibit C-49
LLEBG- CDA.....	115	Exhibit C-50
JAG-Justice Assistance.....	116	Exhibit C-51
Safe Neighborhood- CDA.....	117	Exhibit C-52
CDA- Violence Against Women.....	118	Exhibit C-53
 Debt Service Funds:		
Combining Balance Sheet - Nonmajor Debt Service Funds.....	119	Exhibit C-54
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds.....	120	Exhibit C-55
 Budgetary Comparison Schedule:		
Debt Service Fund.....	121	Exhibit C-56
 Capital Projects Funds:		
 Budgetary Comparison Schedule:		
Capital Projects Fund.....	122	Exhibit C-57
 Internal Service Funds:		
Combining Statement of Net Assets.....	123	Exhibit C-58
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets.....	124	Exhibit C-59
Combining Statement of Cash Flows.....	125	Exhibit C-60
 Fiduciary Funds:		
 Agency Funds:		
Combining Statement of Fiduciary Assets and Liabilities.....	126	Exhibit C-61
Combining Statement of Changes in Assets and Liabilities.....	132	Exhibit C-62

STATISTICAL SECTION

Net Assets by Component.....	136	Table D-1
Expenses, Program Revenues, and Net (Expense)/Revenue.....	137	Table D-2
Fund Balances of Governmental Funds.....	139	Table D-3
Changes in Fund Balances of Governmental Funds.....	140	Table D-4
Tax Revenues by Source, Governmental Funds.....	142	Table D-5
Assessed Value and Estimated Actual Value of Taxable Property.....	143	Table D-6
Direct and Overlapping Property Tax Rates.....	144	Table D-7
Principal Property Tax Payers.....	145	Table D-8
Property Tax Levies and Collections.....	146	Table D-9
Taxable Sales by Category.....	147	Table D-10

Lubbock County, Texas  
Comprehensive Annual Financial Report  
For The Year Ended September 30, 2006

TABLE OF CONTENTS

	Page	Exhibit/Table
Direct and Overlapping Sales Tax Rates.....	148	Table D-11
Principal Sales Tax Remitters.....	149	Table D-12
Ratios of Outstanding Debt by Type.....	150	Table D-13
Ratios of General Bonded Debt Outstanding.....	151	Table D-14
Direct and Overlapping Governmental Activities Debt.....	152	Table D-15
Legal Debt Margin Information.....	153	Table D-16
Demographic and Economic Statistics.....	154	Table D-17
Principal Employers.....	155	Table D-18
Full-Time-Equivalent Employees by Function/Program.....	156	Table D-19
Operating Indicators By Function/Program.....	157	Table D-20
Capital Asset Statistics by Function/Program.....	158	Table D-21

OTHER SUPPLEMENTARY INFORMATION SECTION

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	159	
Report on Compliance with Requirements Applicable To each Major Program and Internal Control over Compliance In Accordance With OMB Circular A-133.....	161	
Schedule of Findings and Questioned Costs .....	163	
Summary Schedule of Prior Audit Findings.....	164	
Corrective Action Plan.....	165	
Schedule of Expenditures of Federal Awards .....	166	Exhibit E-1
Notes to the Schedule of Expenditures of Federal Awards.....	168	

## *Introductory Section*



# LUBBOCK COUNTY

*Jacqueline Latham, CPA*  
County Auditor

~  
*Gina Jones*  
First Assistant Auditor



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

January 8, 2007

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, 2006, 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, 2006, 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, 2006, are fairly presented in conformity with GAAP. The auditor's report is presented as the first component of the financial section of this report.

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

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

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

### PROFILE OF THE GOVERNMENT

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

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

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

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

### FACTORS AFFECTING FINANCIAL CONDITION

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

## Local Economy

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

## Long-term financial planning

Lubbock County has issued general obligation bonds and certificates of obligation for the construction of a new jail. Preliminary estimates point to an August 2008 completion date with a projected total cost to Lubbock County of \$94,765,000.

## Cash management policies and practices

Cash temporarily idle during the year was invested in certificates of deposit, obligations of the U.S. Treasury, and the State Treasurer's investment pool. The maturities of the investments range from 30 days to 10 years. The average on investments was 3.5 percent.

## ACKNOWLEDGMENTS

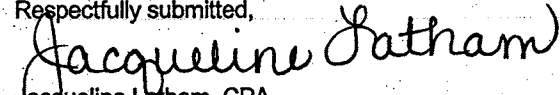
### Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lubbock County, Texas for its comprehensive annual financial report for the fiscal year ended September 30, 2005. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Jacqueline Latham, CPA  
Lubbock County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lubbock County  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2005

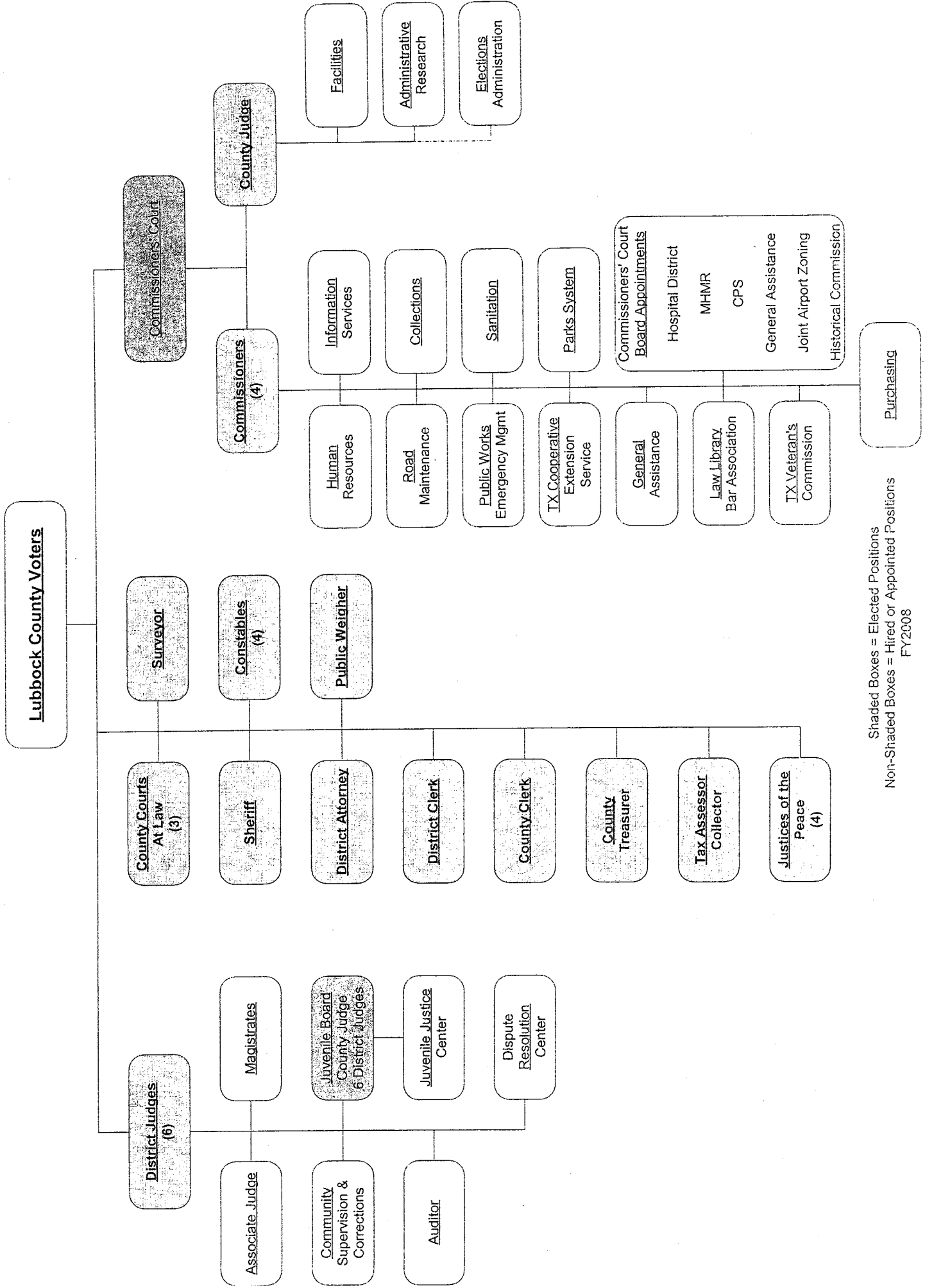
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

# LUBBOCK COUNTY ORGANIZATION CHART



Shaded Boxes = Elected Positions  
 Non-Shaded Boxes = Hired or Appointed Positions  
 FY2008

**LUBBOCK COUNTY, TEXAS****LIST OF PRINCIPAL OFFICIALS****SEPTEMBER 30, 2006**

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**Principal Officials**

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<u>Name</u>	<u>Office</u>
<b><u>District Courts</u></b>	
Ruben Reyes	Judge, 72nd Judicial District
William C. Sowder	Judge, 99th Judicial District
Cecil Puryear	Judge, 137th Judicial District
Jim Bob Darnell	Judge, 140th Judicial District
Sam Medina	Judge, 237th Judicial District
Brad Underwood	Judge, 364th Judicial District
Barbara Sucsy	District Clerk
Matt Powell	Criminal District Attorney
<b><u>Commissioners' Court</u></b>	
Tom Head	County Judge
Bill McKay	Commissioner, Precinct No. 1
James F. Kitten	Commissioner, Precinct No. 2
Ysidro Gutierrez	Commissioner, Precinct No. 3
Patti Jones	Commissioner, Precinct No. 4
<b><u>County and Precinct Officials</u></b>	
Larry Ladd	Judge, County Court at Law #1
Drue Farmer	Judge, County Court at Law #2
Paula Lanehart	Judge, County Court at Law #3
David Slayton	Director of Court Administration
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
Kenneth Mull	Constable, Precinct 1
Larry Johnson	Constable, Precinct 2
Marina Garcia	Constable, Precinct 3
Carroll Thomas	Constable, Precinct 4
Brian Stevenson	Collections Manager
Diana Salazar	Director of General Assistance
Lyle Fetterly	Chief of Maintenance



## *Financial Section*





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

**Independent Auditor's Report on Financial Statements**

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

Members of the Commissioners' Court:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lubbock County, Texas as of and for the year ended September 30, 2006, which collectively comprise the Lubbock County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Lubbock County, Texas's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, (an enterprise fund), University Medical Center, Lubbock, Texas. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for University Medical Center, is based on the report of the other auditors.

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

In our opinion, 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, 2006, 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 8, 2007, on our consideration of Lubbock County, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be 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 required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements which collectively comprise the Lubbock County, Texas's basic financial statements. The accompanying schedule of expenditures of federal awards required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and the combining and individual fund financial statements and supporting schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information, except for that portion marked "unaudited" on which we express no opinion, 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 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 8, 2007

## 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, 2006. Please read it in conjunction with the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

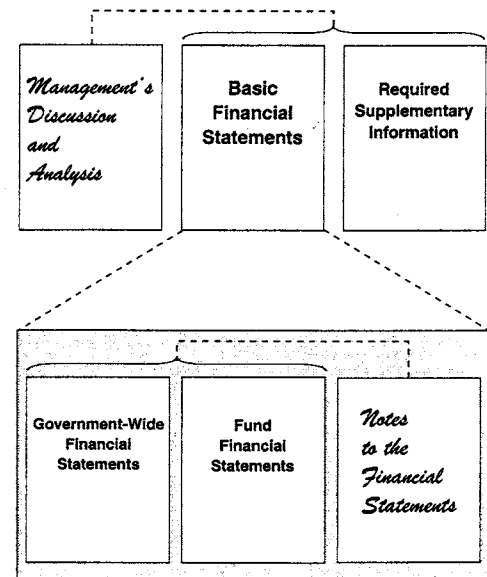
- The County's total combined net assets were \$120,516,854 at September 30, 2006.
- During the year, the County's expenses were \$7,624,168 less than the \$69,188,996 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$18,520,155.
- The County's total debt increased by \$9,146,731 (12 percent) during the current fiscal year. The key factor in the increase was the issuance of \$12,765,000 in certificates of obligation.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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



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

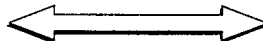
Summary  Detail

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

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

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

### Government-wide Statements

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

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

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

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

### Fund Financial Statements

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

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

The County has the following kinds of funds:

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

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

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

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

Net assets. The County's combined net assets were \$120,516,854 at September 30, 2006. (See Table A-1).

	Governmental Activities		Total Percentage Change
	2006	2005	2005-2006
Current assets:			
Pooled cash & cash equiv.	10,455,998	14,602,832	28.40%
Investments	87,503,535	96,603,243	9.41%
Receivables			
Taxes	292,025	417,347	30.02%
Other	5,159,571	4,997,871	3.23%
Fines, Fees, & Court	5,587,559	5,352,596	4.38%
Due from fiduciary	66,723	65,240	2.27%
Inventories	1,382	8,466	83.67%
Other current assets	523,307	535,487	2.27%
Total current assets:	109,590,100	122,583,082	
Noncurrent assets:			
Land	3,436,186	3,436,186	0%
Buildings & improvements	63,123,986	62,674,697	.71%
Construction in Progress	43,619,629	6,777,454	543.59%
Furniture and equipment	14,954,837	14,980,207	.16%
Infrastructure	56,386,998	449,999	12430.47%
Less accumulated depr.	(70,461,924)	(36,637,092)	92.32%
Total noncurrent assets	111,059,712	51,681,451	
Total Assets	220,649,812	174,264,533	
Current liabilities:			
Payroll taxes	462,112	457,835	.92%
Accounts payable	7,706,693	4,220,393	82.60%
Due to other govts	263,171	265,802	.98%
Accrued wages	811,117	816,440	.65%
Accrued personal leave	1,006,025	983,776	2.26%
Other liabilities	20,505	17,227	19.02%
Unearned revenue	892,873	801,166	11.44%
Accrued interest payable	442,408	235,481	87.87%
Total current liabilities	11,604,904	7,798,120	
Non-current liabilities:			
Due within one year	3,741,441	3,375,972	9.76%
Due in more than one year	84,786,613	76,005,351	10.35%
Total Liabilities	100,132,958	87,179,443	
Net Assets:			
Invested in capital assets	67,105,044	43,888,971	52.90%
Restricted For:			
Debt Service	975,184	648,250	50.43%
Unrestricted	52,436,626	42,547,869	18.85%
Total Net Assets	120,516,854	87,085,090	

The \$52,436,626 of unrestricted net asset represents resources available to fund the programs of the County next year.

A large portion of the County's net assets (56 percent) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. During the current fiscal year, the County implemented GASB 34 infrastructure reporting. This implementation led to a significant increase in infrastructure assets and corresponding accumulated depreciation of these assets.

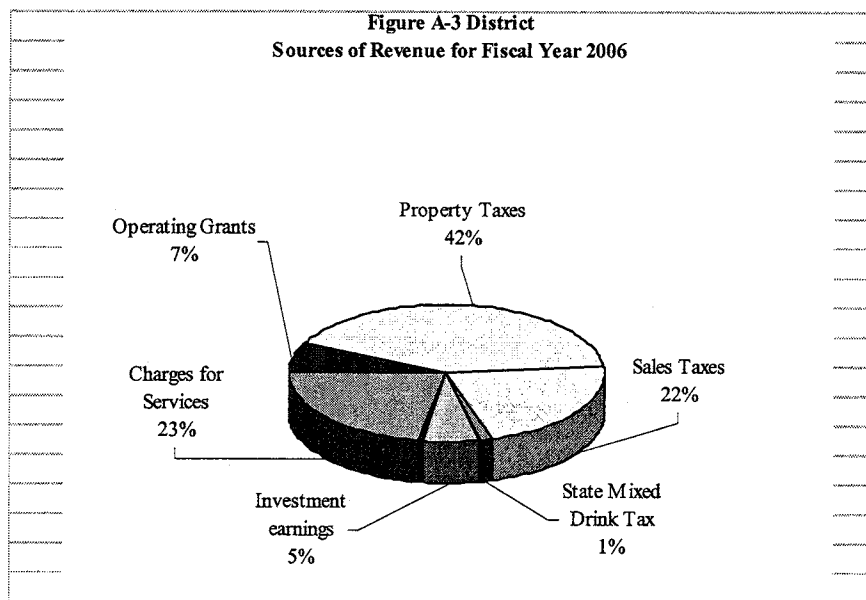
At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets. The same situation held true for the prior fiscal year.

**Changes in net assets.** The County's total revenues were \$69,188,996. A significant portion, 42 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 23 percent comes from charges for services, 22 percent comes from sales taxes, 7 percent comes from operating grants, 5 percent comes from investment earnings, and 1 percent comes from state mixed drink tax.

The total cost of all programs and services was \$61,564,828; 28.94 percent of these costs are for public safety.

The County's net assets increased \$8,683,843 during the current fiscal year. Due to increased values and rates, property taxes increased approximately \$2,438,000. Sales tax collections increased \$891,399. A portion of this increase represents the degree to which increases in ongoing revenues are exceeding similar increases in ongoing expenses. This growth is also reflected by rate increases, increases in operating grants, and investment earnings.

#### Governmental Activities



	Governmental Activities		Total Percentage Change 2005-2006
	2006	2005	
Program Revenues:			
Charges for services	15,581,583	13,662,004	14.05%
Operating grants & contrib.	4,859,794	3,703,629	31.21%
Property taxes- general	21,773,741	19,518,608	11.55%
Property taxes- debt service	6,693,643	6,510,395	2.81%
Sales taxes	15,001,083	14,109,684	6.31%
Boat & motor taxes	116	1,228	90.55%
State mixed drink tax	807,916	729,512	10.74%
Bingo tax proceeds	303,014	198,567	52.60%
Investment earnings	3,728,012	3,374,540	10.47%
Contributions	0	13,104	100%
Disposal of Property	229,733	0	100%
Miscellaneous	210,361	127,772	64.63%
Total Revenues	<u>69,188,996</u>	<u>61,949,043</u>	
Expenses:			
General administration	5,856,634	5,480,952	6.85%
Financial administration	2,147,259	2,083,757	3.04%
Judicial	7,077,256	6,438,088	9.92%
Legal	5,079,788	4,901,701	3.63%
Public safety	17,814,343	16,949,725	5.10%
Correctional	6,184,457	6,214,338	.48%
Permanent improvements	225,251	185,210	21.61%
Facilities	3,959,323	3,879,450	2.05%
Health	202,269	199,472	1.40%
Welfare	375,043	371,751	.88%
Conservation	184,487	175,572	5.07%
Elections	3,467,902	702,220	393.84%
Culture/Recreation	403,482	300,180	34.41%
Transportation	4,817,898	2,620,960	83.82%
Interest & fiscal charges	3,769,436	3,656,845	3.07%
Bond issuance costs	0	98,234	100%
Total expenses	<u>61,564,828</u>	<u>54,258,455</u>	
Increase (Decrease) in net Assets before transfers	7,624,168	7,690,588	
Transfers			
Increase/(Decrease) in Net assets	<u>7,624,168</u>	<u>7,690,588</u>	

As mentioned earlier, property taxes have increased by \$2,438,381 (9.36 percent). This increase is due to increased appraised values and an increased tax rate adopted by the County. Operating grants increased by \$1,156,165 (23.79 percent). This increase was a result of the County receiving \$1,574,573 in HAVA grant money in order to comply with the requirements of the Help America Vote Act. Expenditures to comply with these requirements totaled \$2,355,080. The County contributed \$780,507 in matching funds. This increase in expenditures can be found in the elections function. The increase in the transportation function is related to the current year implementation of GASB 34 infrastructure requirements.

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 \$61,564,828.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$28,467,385.
- Some of the cost was paid by those who directly benefited from the programs \$15,581,583, or
- By grants and contributions \$4,859,794.



**Table A-3**  
**Net Cost of Selected County Functions**

	Total Cost of Services		%	Net Cost of Services		%
	<u>2006</u>	<u>2005</u>		<u>2006</u>	<u>2005</u>	
Public Safety	17,814,343	16,949,725	5.10%	15,921,622	14,679,229	8.46%
Judicial	7,077,256	6,438,088	9.92%	1,448,559	2,405,479	39.78%
Correctional	6,184,457	6,214,338	.48%	3,800,910	3,731,477	1.86%
General Administration	5,856,634	5,480,952	6.85%	2,665,026	2,410,050	10.57%
Debt Service – Interest & Related Costs	3,769,436	3,755,079	.38%	3,769,436	3,755,079	.38%

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

### Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$86,617,876, a decrease of \$18,851,457 in comparison with the prior year. Approximately 98 percent of this total amount constitutes unreserved, undesignated fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed 1) to pay for debt service (\$975,184) or 2) for a variety of other restricted purposes (\$375,000).

The fund balance of the County's general fund increased by \$2,221,162 during the current fiscal year. An increase in appraised values and tax rates increased property tax revenue by \$2,333,307. Investment earnings also increased \$236,456 due to increased investment rates. The County experienced negative changes in market values at the end of the current fiscal year resulting in an unrealized loss in the amount of \$526,582 in the general fund. This loss is reflected as a decrease to investment earnings.

The fund balance of the County's capital projects fund decreased by \$22,240,064 during the current fiscal year. A significant portion of the construction of the new jail (\$37,088,707) was completed during the current year. The County issued certificates of obligation in the amount of \$12,765,000 to help complete the jail project. These proceeds including \$60,756 in premiums were deposited into the capital projects fund during the current fiscal year. The County experienced negative changes in market values at the end of the current fiscal year resulting in an unrealized loss in the amount of \$269,962 in the capital projects fund. This loss is reflected as a decrease to investment earnings.

### General Fund Budgetary Highlights

Over the course of the year, the County revised its budget several times. Even with these adjustments, actual expenditures were 2,227,024 below final budget amounts. The most significant positive variance resulted in the elections department. Total costs to comply with Help Americans Vote Act were less than expected.

On the other hand, resources available were 1,008,035 above the final budgeted amount.

- Sales tax collections were \$1,211,791 more than expected.
- The County sold a tract of land for approximately \$280,000. This amount was not budgeted.
- The negative changes in investment market values decreased investment earnings approximately \$527,000. This amount was not included in the budget.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2006, the County had invested \$111,059,712 in a broad range of capital assets, including land, equipment, buildings, and vehicles. (See Table A-4.)

	Governmental Activities		Total Percentage Change
	<u>2006</u>	<u>2005</u>	<u>2005-2006</u>
Land	3,436,186	3,436,186	0%
Buildings and improvements	63,123,986	62,674,697	.71%
Furniture & equipment	14,954,837	14,980,207	.16%
Infrastructure	56,386,998	449,999	12430.47
Construction in Progress	43,619,629	6,777,454	543.59%
Totals at historical cost	181,521,636	88,318,543	
Total accumulated depreciation	(70,461,924)	(36,637,092)	92.32%
Net capital assets	<u>111,059,712</u>	<u>51,681,451</u>	

The County's fiscal year 2007 capital budget projects spending another \$39,493,476 for capital projects, principally for the construction of a new jail. We will use bond proceeds from the bonds issued in prior years and certificates of obligation issued in the current year for this construction. More detailed information about the County's capital assets is presented in Note E of the notes to the financial statements.

### Long Term Debt

At year-end the County had \$88,528,054 in bonds and notes outstanding as shown in Table A-5. More detailed information about the County's debt is presented in Note G of the notes to the financial statements.

### Bond Ratings

The County's bonds presently carry "AAA" ratings with underlying ratings as follows: Moody's Investor Services "Aa2" and Standard & Poors "AA".

	Governmental Activities		Total Percentage Change
	<u>2006</u>	<u>2005</u>	<u>2005-2006</u>
Bond payable	73,695,000	76,610,000	3.80%
Certificates of obligation	12,765,000	0	100%
Plus (Less) Deferred amts			
Bond Premium	2,203,266	2,419,640	8.94%
Issuance Costs	(872,771)	(659,753)	32.28%
Loans payable	737,559	1,011,436	27.07%
Total bonds & loans payable	<u>88,528,054</u>	<u>79,381,323</u>	

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

- Appraised value used for the 2007 budget preparation is up \$878,495,845 or 7.96% from 2006.

These indicators were taken into account when adopting the general fund budget for 2007. Amounts available for appropriation in the general fund budget are \$49,128,354 an increase of 12.14 percent over the final 2006 budget of \$43,812,209. Property taxes will increase due to the increasing values and a rate increase. The County will use these increases in revenues to finance programs we currently offer.

Expenditures are budgeted to rise nearly 10.56 percent to \$49,128,354 over the final 2006 budget of \$44,439,441. The largest increments are increased capital outlays.

## CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

## *Basic Financial Statements*



**LUBBOCK COUNTY, TEXAS****STATEMENT OF NET ASSETS**

SEPTEMBER 30, 2006

	Primary Government Governmental Activities	Component Unit
<b>ASSETS:</b>		
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 10,455,998	20,003,000
<i>Investments</i>	87,503,535	
<i>Receivables ( net of allowances for uncollectibles):</i>		
<i>Taxes</i>	292,025	8,387,000
<i>Other</i>	5,159,571	36,439,000
<i>Fines, Fees, &amp; Court Costs</i>	5,587,559	
<i>Due from Fiduciary</i>	66,723	6,938,000
<i>Inventories</i>	1,382	
<i>Prepaid items</i>		3,666,000
<i>Other Current Assets</i>	523,307	954,000
<i>Assets whose use is limited or restricted</i>		92,415,000
<i>Other assets</i>		975,000
<i>Land</i>	3,436,186	8,824,000
<i>Buildings</i>	63,123,986	116,756,000
<i>Equipment</i>	14,954,837	145,871,000
<i>Construction In Progress</i>	43,619,629	15,657,000
<i>Infrastructure</i>	56,386,998	
<i>Accumulated Depreciation</i>	(70,461,924)	(165,650,000)
<b>Total Assets</b>	<b>220,649,812</b>	<b>291,235,000</b>
<b>LIABILITIES:</b>		
<i>Payroll Taxes and Related Items</i>	462,112	6,508,000
<i>Accounts Payable</i>	7,706,693	10,753,000
<i>Due to Other Governments</i>	263,171	
<i>Accrued Wages</i>	811,117	
<i>Accrued Personal Leave</i>	1,006,025	
<i>Other Liabilities</i>	20,505	872,000
<i>Unearned Revenue</i>	892,873	
<i>Estimated Health and Insurance Program Settlement</i>		7,348,000
<i>Accrued Interest Payable</i>	442,408	
<i>Noncurrent Liabilities:</i>		
<i>Due within one year</i>	3,741,441	
<i>Due in more than one year</i>	84,786,613	
<b>Total Liabilities</b>	<b>100,132,958</b>	<b>25,481,000</b>
<b>NET ASSETS</b>		
<i>Invested in Capital Assets, Net of Related Debt</i>	67,105,044	
<i>Restricted For:</i>		
<i>Debt Service</i>	975,184	
<i>Unrestricted</i>	52,436,626	265,754,000
<b>Total Net Assets</b>	<b>\$ 120,516,854</b>	<b>265,754,000</b>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>PRIMARY GOVERNMENT:</b>			
Governmental Activities:			
General Administration	\$ 5,856,634	\$ 3,191,608	\$
Financial Administration	2,147,259	87,642	
Judicial	7,077,256	5,207,590	421,107
Legal	5,079,788	1,121,039	697,493
Public Safety	17,814,343	1,741,015	151,706
Correctional	6,184,457	385,846	1,997,701
Permanent Improvements	225,251	483,732	
Facilities	3,959,323	412,918	
Health	202,269	66,300	
Welfare	375,043		
Conservation	184,487		
Elections	3,467,902	356,305	1,574,573
Culture/Recreation	403,482	362	17,214
Transportation	4,817,898	2,527,226	
Interest and Related Costs	3,769,436		
Total Governmental Activities	61,564,828	15,581,583	4,859,794
Total Primary Government	\$ 61,564,828	\$ 15,581,583	\$ 4,859,794
<b>COMPONENT UNIT:</b>			
University Medical Center- Enterprise	\$ 268,087,000	\$ 262,193,000	\$

General Revenues:

Property Taxes, Levied for General Purposes  
Property Taxes, Levied for Debt Purposes  
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
\$ (2,665,026)	
(2,059,617)	
(1,448,559)	
(3,261,256)	
(15,921,622)	
(3,800,910)	
258,481	
(3,546,405)	
(135,969)	
(375,043)	
(184,487)	
(1,537,024)	
(385,906)	
(2,290,672)	
(3,769,436)	
<u>(41,123,451)</u>	
<u>(41,123,451)</u>	

\$ (5,894,000)

21,773,741	12,270,000
6,693,643	
15,001,083	
116	
807,916	
303,014	
3,728,012	3,181,000
210,361	9,942,000
229,733	
<u>48,747,619</u>	<u>25,393,000</u>
<u>7,624,168</u>	<u>19,499,000</u>
112,892,686	246,255,000
<u>\$ 120,516,854</u>	<u>\$ 265,754,000</u>

**LUBBOCK COUNTY, TEXAS****BALANCE SHEET - GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2006

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$ 1,409,813	\$ 3,133,124	\$ 4,233,761	\$ 8,776,698
Investments	16,009,355	56,302,736	9,237,572	81,549,663
Receivables ( net of allowances for uncollectibles):				
Taxes	177,258		114,767	292,025
Other	3,960,435	458,093	692,472	5,111,000
Fines, Fees, & Court Costs	5,587,559			5,587,559
Due from other funds	269,394		5,000	274,394
Other Current Assets	488,230		2,456	490,686
Inventories	1,382			1,382
<b>Total Assets</b>	<b>\$ 27,903,426</b>	<b>\$ 59,893,953</b>	<b>\$ 14,286,028</b>	<b>\$ 102,083,407</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
Payroll Taxes and Related Items	\$ 368,656	\$	\$ 93,456	\$ 462,112
Accounts Payable	1,595,394	3,746,612	688,001	6,030,007
Due to Other Governments	263,171			263,171
Due to Other Funds			207,670	207,670
Accrued Wages	650,497		160,620	811,117
Accrued Personal Leave	785,487		220,538	1,006,025
Other Liabilities	20,505			20,505
Deferred Revenue:				
Fines, Fees, & Court Costs	5,587,559			5,587,559
Other	112,002		965,363	1,077,365
<b>Total Liabilities</b>	<b>9,383,271</b>	<b>3,746,612</b>	<b>2,335,648</b>	<b>15,465,531</b>
Equity:				
Fund Balances				
Reserved For:				
Debt Service			975,184	975,184
Insurance Deductible	375,000			375,000
Unreserved, reported in:				
General Fund	18,145,155			18,145,155
Special Revenue Funds			10,975,196	10,975,196
Capital Project Fund		56,147,341		56,147,341
<b>Total equity</b>	<b>18,520,155</b>	<b>56,147,341</b>	<b>11,950,380</b>	<b>86,617,876</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$ 27,903,426</b>	<b>\$ 59,893,953</b>	<b>\$ 14,286,028</b>	<b>\$ 102,083,407</b>

The accompanying notes are an integral part of this statement.



**LUBBOCK COUNTY, TEXAS**
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
SEPTEMBER 30, 2006**

Total fund balances - governmental funds balance sheet \$ 86,617,876

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.	111,059,711
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	184,492
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	6,037,678
Payables for bond principal which are not due in the current period are not reported in the funds.	(73,695,000)
Payables for certificates of obligation principal which are not due in the current period are not reported in the fur	(12,765,000)
Payables for bond and note interest which are not due in the current period are not reported in the funds.	(442,408)
Payables for notes which are not due in the current period are not reported in the funds.	(737,559)
Bond and certificate of obligation issuance costs are prepaid and premiums are deferred in the funds.	(1,330,495)
Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds.	<u>5,587,559</u>

Net assets of governmental activities - statement of net assets \$ 120,516,854

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, 2006

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenue:				
Taxes	\$ 32,287,819	\$	\$ 11,241,208	\$ 43,529,027
Licenses and permits	102,657			102,657
Intergovernmental	1,418,272		4,642,395	6,060,667
Fees of Office	3,092,565		1,281,480	4,374,045
Commissions	3,077,586			3,077,586
Charges for Services	280,742		3,266,988	3,547,730
Fines and Forfeitures	2,150,520		64,922	2,215,442
Investment Earnings	409,155	2,022,887	722,729	3,154,771
Other	1,500,928		1,181,832	2,682,760
Total revenues	<u>44,320,244</u>	<u>2,022,887</u>	<u>22,401,554</u>	<u>68,744,685</u>
Expenditures:				
Current:				
General Administration	5,621,597		214,072	5,835,669
Financial Administration	2,225,517			2,225,517
Judicial	7,033,449		142,154	7,175,603
Legal	3,498,361		1,542,109	5,040,470
Public Safety	17,309,753	1,666,994	318,240	19,294,987
Correctional	5,385		5,999,907	6,005,292
Permanent Improvements			225,251	225,251
Facilities	3,037,870			3,037,870
Health	202,102			202,102
Welfare	376,925			376,925
Conservation	179,995			179,995
Elections	819,111		2,625,367	3,444,478
Culture/Recreation	132,547		243,142	375,689
Transportation	142,722		2,049,524	2,192,246
Capital Outlay	332,048	35,421,713	2,304,656	38,058,417
Debt Service:				
Principal Retirement	273,877		2,915,000	3,188,877
Interest and Fiscal Charges	38,660		3,523,850	3,562,510
Total expenditures	<u>41,229,919</u>	<u>37,088,707</u>	<u>22,103,272</u>	<u>100,421,898</u>
Excess (deficiency) of revenues (under) expenditures	3,090,325	(35,065,820)	298,282	(31,677,213)
Other financing sources (uses):				
Transfers in			2,728,676	2,728,676
Transfers out	(869,163)		(1,859,513)	(2,728,676)
Proceeds from Bond		12,765,000		12,765,000
Premium on Bond		60,756		60,756
Total other financing sources (uses)	<u>(869,163)</u>	<u>12,825,756</u>	<u>869,163</u>	<u>12,825,756</u>
Net change in fund balances	2,221,162	(22,240,064)	1,167,445	(18,851,457)
Fund balances/equity, October 1	16,298,993	78,387,405	10,782,935	105,469,333
Fund balances/equity, September 30	<u>\$ 18,520,155</u>	<u>\$ 56,147,341</u>	<u>\$ 11,950,380</u>	<u>\$ 86,617,876</u>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

Net change in fund balances - total governmental funds	\$ (18,851,457)
Amounts reported for governmental activities in the statement of activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	39,399,656
The depreciation of capital assets used in governmental activities is not reported in the funds.	(5,522,591)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(306,399)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(60,444)
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	234,963
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	2,915,000
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	273,877
Bond issuance costs and premiums are amortized in the SOA but not in the funds	429,391
(Increase) decrease in accrued interest from beginning of period to end of period	(206,926)
The net revenue (expense) of internal service funds is reported with governmental activities.	2,084,098
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	<u>(12,765,000)</u>
Change in net assets of governmental activities - statement of activities	\$ <u>7,624,168</u>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**

## STATEMENT OF NET ASSETS

## INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2006

	Internal Service Funds
<b>ASSETS:</b>	
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 1,679,300
<i>Investments</i>	5,953,872
Receivables ( net of allowances for uncollectibles):	
<i>Other</i>	48,571
<i>Other Current Assets</i>	32,621
<b>Total Assets</b>	<b>\$ 7,714,364</b>
<b>LIABILITIES:</b>	
<i>Accounts Payable</i>	\$ 1,676,686
<b>Total Liabilities</b>	<b>1,676,686</b>
<b>NET ASSETS:</b>	
Unrestricted	6,037,678
<b>Total Net Assets</b>	<b>\$ 6,037,678</b>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**

STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN FUND NET ASSETS - INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	Internal Service Funds
OPERATING REVENUES:	
<i>Charges for Interfund Services</i>	\$ 6,807,798
Total Operating Revenues	<u>6,807,798</u>
OPERATING EXPENSES:	
<i>Administration</i>	807,633
<i>Insurance/Bonds</i>	159,214
<i>Life Insurance Premiums</i>	24,620
<i>Paid Claims</i>	4,031,296
Total Operating Expenses	<u>5,022,763</u>
Operating Income (Loss)	<u>1,785,035</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	299,063
Total Non-operating Revenues (Expenses)	<u>299,063</u>
Net Income (Loss) before Operating Transfers	<u>2,084,098</u>
OPERATING TRANSFERS	
Net Income (Loss) after Operating Transfers	2,084,098
Net Assets, October 1	3,953,580
Net Assets, September 30	<u>\$ 6,037,678</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, 2006

	Service Funds
<b>Cash Flows from Operating Activities:</b>	
<i>Interfund Services Provided and Used</i>	\$ 6,783,342
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(4,976,172)
Net Cash Provided (Used) by Operating Activities	<u>1,807,170</u>
<b>Cash Flows from Investing Activities:</b>	
<i>Purchase of Investments</i>	(5,953,872)
<i>Interest and Dividends on Investments</i>	299,062
Net Cash Provided (Used) for Investing Activities	<u>(5,654,810)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(3,847,640)
Cash and Cash Equivalents at Beginning of Year	5,526,940
Cash and Cash Equivalents at End of Year	<u>\$ 1,679,300</u>
<b>Reconciliation of Operating Income to Net Cash     Provided by Operating Activities:</b>	
Operating Income (Loss)	\$ 1,785,035
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	(24,456)
<i>Decrease (Increase) in Other Current Assets</i>	5,473
<i>Increase (Decrease) in Accounts Payable</i>	41,118
Total Adjustments	<u>22,135</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,807,170</u>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2006**

	Agency Funds
<b>ASSETS AND OTHER DEBITS</b>	
Assets:	
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 12,072,731
Receivables ( net of allowances for uncollectibles):	
<i>Other</i>	188,987
<b>Total Assets and Other Debits</b>	<b>\$ 12,261,718</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>	
Liabilities:	
<i>Accounts Payable</i>	\$ 376,936
<i>Due to Other Governments</i>	64,366
<i>Due to Other Funds</i>	66,723
<i>Accrued Personal Leave</i>	244,256
<i>Due to Trust Beneficiaries</i>	7,839,498
<i>Other Liabilities</i>	3,669,939
<b>Total Liabilities</b>	<b>12,261,718</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 12,261,718</b>

The accompanying notes are an integral part of this statement.

# **LUBBOCK COUNTY, TEXAS**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

### **A. Summary of Significant Accounting Policies**

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

#### **1. Reporting Entity**

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

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

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

Excluded from the reporting entity:

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



## **LUBBOCK COUNTY, TEXAS**

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

**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

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

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

#### **2. Basis of Presentation, Basis of Accounting**

##### **a. Basis of Presentation**

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

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

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

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

Lubbock County reports the following major governmental funds:

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

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.

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 the Lubbock County's governmental activities, this fund type is included in the "Governmental Activities" column of government-wide financial statements.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

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 the Lubbock County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

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.

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.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

b. Property Taxes

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

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

c. Inventories and Prepaid Items

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

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

d. Capital Assets

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

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

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

e. Receivable and Payable Balances

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

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

f. Personal Leave

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

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

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

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

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

m. Lubbock County's beginning net assets have been restated \$25,807,596 for the effects of the implementation of GASB 34 infrastructure requirements.

**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:

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

<u>Violation</u>	<u>Action Taken</u>
Expenditures materially exceeded appropriations in the following areas:	Lubbock County will review its procedures for amending the budget.

General Fund	
Information Systems	\$ 3,589
Judicial	\$ 12,813
Judicial Technology	
Supplies	\$ 1,964
CDA Business Crimes	
Supplies	\$ 2,413
Training	\$ 4,008

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	\$ 50,618	Revenue projections for the 2007 fiscal year appear accurate for the fund and seemingly will enable the department to continue reducing the deficit.

C. Deposits and Investments

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

Cash Deposits:

At September 30, 2006, the carrying amount of Lubbock County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$22,528,729 and the bank balance was \$29,284,375. Lubbock County's cash deposits at September 30, 2006 and during the year ended September 30, 2006, were not entirely covered by FDIC insurance or by pledged collateral held by Lubbock County's agent bank in the 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.

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

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

## LUBBOCK COUNTY, TEXAS

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2006

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 investment at September 30, 2006 are shown below.

<u>Investment or Investment Type</u>	<u>Maturity (Days)</u>	<u>Fair Value</u>
Federal Home Loan Bank Notes	1,265	\$ 43,778,533
Federal Home Loan Mortgage Corporation	1,764	5,429,813
Federal National Mortgage Association	1,877	15,181,771
Federal Farm Credit Bank	1,438	4,272,178
Texpool	27	18,841,240
Total Investments		<u>\$ 87,503,535</u>

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

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

##### a. Credit Risk

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

At September 30, 2006, the Lubbock County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

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

##### b. Custodial Credit Risk

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

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

At year end, the Lubbock County was not exposed to custodial credit risk.

##### c. Concentration of Credit Risk

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

##### d. Interest Rate Risk

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

##### e. Foreign Currency Risk

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

# LUBBOCK COUNTY, TEXAS

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2006

### Investment Accounting Policy

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

### Public Funds Investment Pools

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

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

### D. Receivables

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

	General	Governmental Capital Improvements Fund	Other Governmental Funds
Receivables			
Taxes	\$ 1,151,213	\$	\$ 745,350
Fines, Fees, & Court Costs	6,984,449		
Other	3,960,435	458,093	692,472
Total Gross Receivables	12,096,097	458,093	1,437,822
Less: Allowance for Uncollectible Accounts			
Taxes	(973,955)		(630,583)
Fines, Fees, & Court Costs	(1,396,890)		
Net Total Receivables	\$ 9,725,252	\$ 458,093	\$ 807,239
	Proprietary Internal Service	Fiduciary Agency	Total
Receivables			
Taxes	\$	\$	\$ 1,896,563
Fines, Fees & Court Costs			6,984,449
Other	48,571	188,987	5,348,558
Total Gross Receivables	48,571	188,987	14,229,570
Less: Allowance for Uncollectible Accounts			
Taxes			(1,604,538)
Fines, Fees, & Court Costs			(1,396,890)
Net Total Receivables	\$ 48,571	\$ 188,987	\$ 11,228,142

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**E. Capital Assets**

Capital asset activity for the year ended September 30, 2006, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,436,186	\$	\$	\$ 3,436,186
Construction in progress	6,777,454	37,140,772	298,597	43,619,629
Total capital assets not being depreciated	10,213,640	37,140,772	298,597	47,055,815
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	62,674,697	449,289		63,123,986
Infrastructure	55,896,057	490,941		56,386,998
Furniture and Equipment	14,980,207	2,077,665	2,103,035	14,954,837
Total capital assets being depreciated	133,550,961	3,017,895	2,103,035	134,465,821
Less accumulated depreciation for:				
Buildings and Improvements	(28,210,362)	1,919,576		(30,129,938)
Infrastructure	(29,647,367)	2,332,952		(31,980,319)
Furniture and Equipment	(8,417,827)	1,270,063	1,336,223	(8,351,667)
Total accumulated depreciation	(66,275,556)	5,522,591	1,336,223	(70,461,924)
Total capital assets being depreciated, net	67,275,405	(2,504,696)	766,812	64,003,897
Governmental activities capital assets, net	\$ 77,489,045	\$ 34,636,076	\$ 1,065,409	\$ 111,059,712

Depreciation was charged to functions as follows:

General Administration	\$ 95,481
Financial Administration	2,677
Judicial	29,353
Legal	178,099
Public Safety	936,081
Correctional	354,703
Facilities	1,058,474
Health	1,931
Welfare	5,503
Conservation	7,765
Elections	36,913
Culture and Recreation	41,629
Transportation	2,773,982
	\$ 5,522,591

**F. Interfund Balances and Activity**

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

Balances due to and due from other funds at September 30, 2006, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Agency Funds	\$ 61,723	Short-term loans
General Fund	Other Governmental Funds	207,671	Short-term loans
Other Governmental Funds	Agency Funds	5,000	Short-term loans
	Total	\$ 274,394	

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



**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2006, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Other Governmental Funds	\$ 869,163	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	1,859,513	Supplement other funds sources
	Total	<u>\$ 2,728,676</u>	

G. Long-Term Obligations

General Obligation Bonds

During the 2003 fiscal year, Lubbock County issued general obligation bonds to provide funds for the acquisition and construction of a new jail. General obligations are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as 20-year serial bonds with various amounts of principal maturing each year.

General obligation bonds currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	3.00%	\$ 6,100,000
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>\$ 73,695,000</u>

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
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	3,310,000	3,127,200	6,437,200
2011	3,440,000	3,000,475	6,440,475
2012-2016	19,695,000	12,495,325	32,190,325
2017-2021	25,695,000	6,497,644	32,192,644
2022-2023	12,255,000	620,375	12,875,375
Totals	<u>\$ 73,695,000</u>	<u>\$ 35,760,744</u>	<u>\$ 109,455,744</u>

Certificates of Obligation

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

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

Certificates of obligation currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	4.00%	\$ 2,170,000
Governmental Activities	4.25%	4,105,000
Governmental Activities	4.30%	690,000
Governmental Activities	4.375%	720,000
Governmental Activities	4.40%	1,545,000
Governmental Activities	4.50%	3,535,000
		<u>\$ 12,765,000</u>

Annual debt service requirements to maturity for certificates of obligation are as follows:

Year Ending September 30,	Governmental Activities		Total
	Principal	Interest	
2007	310,000	655,855	965,855
2008	435,000	528,070	963,070
2009	455,000	510,270	965,270
2010	475,000	491,670	966,670
2011	495,000	472,270	967,270
2012-2016	2,805,000	2,024,019	4,829,019
2017-2021	3,465,000	1,358,819	4,823,819
2022-2026	4,325,000	503,493	4,828,493
Totals	<u>\$ 12,765,000</u>	<u>\$ 6,544,466</u>	<u>\$ 19,309,466</u>

**Loans**

Lubbock County is obligated for loans used to upgrade facilities.

Loans currently outstanding are as follows:

Purpose	Interest Rate	Principal
Governmental Activities	4.25%	737,558

Year Ending September 30,	Governmental Activities		Total
	Principal	Interest	
2007	285,704	26,833	312,537
2008	298,042	14,495	312,537
2009	153,812	2,456	156,268
Totals	<u>\$ 737,558</u>	<u>\$ 43,784</u>	<u>\$ 781,342</u>

**Changes in Long-Term Liabilities**

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2006, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental activities:</b>					
Bonds/Certificates of Obligation Payable					
General obligation bonds	\$ 76,610,000	\$	2,915,000	\$ 73,695,000	3,005,000
Certificates of Obligation		12,765,000		12,765,000	310,000
Plus (Less) Deferred Amts					
Bond Premiums	2,419,640	60,756	277,130	2,203,266	255,858
Issuance Costs	(659,753)	(325,756)	(112,738)	(872,771)	(115,121)
Total Bonds Payable	78,369,887	12,500,000	3,079,392	87,790,495	3,455,737
Loans Payable	1,011,436		273,877	737,559	285,704
Total governmental activities	<u>\$ 79,381,323</u>	<u>\$ 12,500,000</u>	<u>\$ 3,353,269</u>	<u>\$ 88,528,054</u>	<u>\$ 3,741,441</u>

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

Continuing Disclosure

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

**H. Commitments Under Noncapitalized Leases**

Commitments under operating (noncapitalized) lease agreements for the parking garage land and mail machine equipment provide for minimum future rental payments as of September 30, 2006, as follows:

<u>Year Ending September 30,</u>	
2007	\$ 10,872
2008	7,722
2009	2,736
Total Minimum Rentals	<u>\$ 21,330</u>
Rental Expenditures in 2006	<u>\$ 350,697</u>

**I. Risk Management**

Lubbock County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, general liability, auto liability, law enforcement liability, public official liability, unemployment, and natural disasters. During fiscal year 2006, Lubbock County obtained auto liability, law enforcement liability, and public official liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Self Insurance Funds ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance.

The County continues to carry commercial insurance for 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.

**J. Workers' Compensation**

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

Fund Year	Selected Ultimate Losses & ALAE	Retained Paid Losses & ALAE @ 09/30	Retained Case Loss & ALAE Reserves @ 09/30	Indicated IBNR Loss & ALAE Reserves @ 09/30	Indicated Total Loss & Loss Reserves @ 09/30
2,006	984,225			984,225	984,225
2,005	923,504			923,504	923,504
2,004	601,269	90,602	138,148	372,519	510,667

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**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 575 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 8.65% for the months of the accounting year in 2005, and 8.59% for the months of the accounting year in 2006.

The contribution rate payable by the employee members for calendar year 2006 is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**3. Annual Pension Cost**

For the employer's accounting year ending September 30, 2006, the annual pension cost for the TCDRS plan for its employees was \$2,368,391, and the actual contributions were \$2,368,391.

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, 2003 and December 31, 2004, the basis for determining the contribution rates for calendar years 2005 and 2006. The December 31, 2005 actuarial valuation is the most recent valuation.

**Actuarial Valuation Information**

Actuarial valuation date	12/31/03	12/31/04	12/31/05
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

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

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%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost of living adjustments			

4. Trend Information for the Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2004	\$ 2,312,051	\$ 100%	\$
September 30, 2005	2,351,319	100%	
September 30, 2006	2,368,391	100%	

L. Health Care Coverage

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The fund services all claims for risk of loss of group health to which the County is exposed. All departments, with the exception of the Adult Probation department which is required to use the State's health insurance plan, participate in the fund. The fund allocates the cost of providing claims servicing, claims payments, and reinsurance costs by charging a premium to each department based on number and level of employees participating in the program. The County contributed \$244 per pay period per employee. This charge considers recent trends in actual claims experience of the County and makes provisions for catastrophic losses. A third party administers the plan. Amounts reported as liabilities in the self-insurance fund at September 30, 2006, for actual claims incurred and estimated claims incurred but not reported were \$475,000. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

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

The contract between Lubbock County and the third party administrator is renewable January 1, 2007, 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 \$4,653,088. 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, 2005, through Blue Cross/Blue Shield of Texas.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**M. Commitments and Contingencies**

**1. Contingencies**

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

**2. Litigation**

Lubbock County is involved in various lawsuits and claims. Some are for alleged losses suffered and are being handled by the County's insurance carriers. Others are for alleged violations of civil rights or discrimination. Although the outcome of these lawsuits and claims are not presently determinable, in the opinion of management the resolution of these matters will not have a material adverse effect on the County's financial position as of September 30, 2006.

**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, 2006 were \$28,790 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.

### *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, 2006**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 31,363,138	\$ 31,363,138	\$ 32,287,819	\$ 924,681
Licenses and permits	97,100	97,100	102,657	5,557
Intergovernmental	1,255,438	1,255,438	1,418,272	162,834
Fees of Office	2,613,600	2,613,600	3,092,565	478,965
Commissions	3,175,720	3,314,582	3,077,586	(236,996)
Charges for Services	381,400	381,400	280,742	(100,658)
Fines and Forfeitures	2,202,150	2,202,150	2,150,520	(51,630)
Investment Earnings	1,000,000	1,000,000	409,155	(590,845)
Other	1,062,416	1,084,801	1,500,928	416,127
Total revenues	43,150,962	43,312,209	44,320,244	1,008,035
Expenditures:				
Current:				
General Administration				
Commissioners Court	327,827	327,827	324,489	3,338
County Judge	181,210	181,210	170,275	10,935
County Clerk	899,244	899,244	716,197	183,047
Information Systems	2,243,712	2,226,467	2,230,056	(3,589)
Emergency Management	50,000	50,000		50,000
Non-Departmental	2,170,651	2,015,951	1,868,803	147,148
Admin, Research	117,152	117,152	114,857	2,295
Collections	211,577	226,277	196,920	29,357
Total General Administration	6,201,373	6,044,128	5,621,597	422,531
Financial				
Treasurer	176,525	176,525	170,534	5,991
Tax Office	1,147,714	1,147,714	1,097,048	50,666
Purchasing	184,361	184,361	174,680	9,681
Auditor	668,337	645,293	522,295	122,998
Human Resources	258,623	267,989	260,960	7,029
Total Financial	2,435,560	2,421,882	2,225,517	196,365
Judicial				
District Court	2,236,805	2,236,805	2,167,812	68,993
District Clerk	1,063,576	1,063,576	1,008,526	55,050
Justice of the Peace, Precinct 1	178,442	178,442	176,870	1,572
Justice of the Peace, Precinct 2	182,600	182,600	178,580	4,020
Justice of the Peace, Precinct 3	185,725	186,725	165,810	20,915
Justice of the Peace, Precinct 4	171,219	171,219	165,455	5,764
Central Jury	204,620	342,782	311,983	30,799
Judicial	2,364,900	2,845,600	2,858,413	(12,813)
Total Judicial	6,587,887	7,207,749	7,033,449	174,300
Legal				
Criminal District Attorney	3,603,900	3,603,900	3,498,361	105,539
Total Legal	3,603,900	3,603,900	3,498,361	105,539
Public Safety				
Constable 1	59,667	59,667	57,380	2,287
Constable 2	59,911	59,911	58,576	1,335
Constable 3	59,667	59,667	55,501	4,166
Constable 4	59,667	59,667	57,595	2,072
Sheriff	4,867,726	4,960,172	4,749,248	210,924
Jail	11,432,871	11,432,871	11,223,345	209,526
Inmate Travel/Boarding	123,000	123,000	114,129	8,871
Public Safety	829,567	1,006,799	993,979	12,820



**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Total Public Safety	17,492,076	17,761,754	17,369,753	452,001
Correctional				
Adult Probation	17,800	17,800	5,385	12,415
Total Correctional	17,800	17,800	5,385	12,415
Facilities				
Facilities (Maint)	3,161,496	3,161,495	2,991,375	170,120
Parking	74,525	74,525	46,495	28,030
Total Facilities	3,236,021	3,236,020	3,037,870	198,150
Health				
Sanitation	235,612	235,612	202,102	33,510
Total Health	235,612	235,612	202,102	33,510
Welfare				
General Assistance	420,477	420,477	354,043	66,434
Veterans Affairs	37,428	37,428	22,882	14,546
Total Welfare	457,905	457,905	376,925	80,980
Conservation				
Agriculture Extention	194,964	194,964	179,995	14,969
Total Conservation	194,964	194,964	179,995	14,969
Elections				
Elections	1,232,312	1,235,950	819,111	416,839
Total Elections	1,232,312	1,235,950	819,111	416,839
Culture/Recreation				
Museum	9,100	9,100	8,326	774
Library Services	124,221	124,221	124,221	
Total Culture/Recreation	133,321	133,321	132,547	774
Transportation				
Transportation Services	150,118	150,118	142,722	7,396
Total Transportation	150,118	150,118	142,722	7,396
Capital Outlay	384,632	443,302	332,048	111,254
Debt Service				
Principal Retirement	273,877	273,878	273,877	1
Interest and Fiscal Charges	38,660	38,660	38,660	
Total Debt Service	312,537	312,538	312,537	1
Total expenditures	42,676,018	43,456,943	41,229,919	2,227,024
Excess (deficiency) of revenues (under) expenditures	474,944	(144,734)	3,090,325	3,235,059
Other financing sources (uses):				
Transfers in	500,000	500,000		(500,000)
Transfers out	(974,944)	(982,498)	(869,163)	(113,335)
Total other financing sources (uses)	(474,944)	(482,498)	(869,163)	386,665
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(627,232)	2,221,162	2,848,394
Fund balances/equity, October 1	16,298,993	16,298,993	16,298,993	
Fund balances/equity, September 30	\$ 16,298,993	\$ 15,671,761	\$ 18,520,155	\$ 2,848,394

**LUBBOCK COUNTY, TEXAS****REQUIRED SUPPLEMENTARY INFORMATION****SCHEDULE OF FUNDING PROGRESS****TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM****YEAR ENDED SEPTEMBER 30, 2006**

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)
12/31/03	\$ 51,844,938	\$ 61,854,249	\$ 10,009,311	83.82%	\$ 27,022,500	37.04%
12/31/04	57,238,918	67,664,253	10,425,335	84.59%	26,576,670	39.23%
12/31/05	61,086,974	71,308,976	10,222,002	85.67%	27,050,288	37.79%

# **LUBBOCK COUNTY, TEXAS**

## **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2006**

### Budgetary Data

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

The County Commissioners' Court, under budgetary laws established by the Texas legislature, is required to adopt an annual budget for all governmental fund types to cover all the proposed expenditures of the County government, and to levy a tax sufficient, when considered with other revenues and available funds, to provide for these expenditures. Once the budget is approved, no expenditures may be made except in strict compliance with the budget. Emergency expenditures in case of grave public necessity, to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget, may from time to time be authorized by the Court as amendments to the original budget. The Commissioners' Court is the sole agency having discretionary power to determine existence of such facts as would constitute a 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, 2005 through September 30, 2006.
- f. Budgets for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America for governments, using the modified accrual basis of accounting.
- g. By law, appropriations for the total County budget cannot exceed the total resources that will be available for the year as forecasted by the County Auditor.
- h. The level of budgetary control (that is the level at which expenditures may not legally exceed appropriations) is established by organization within an individual fund.



*Combining Statements and Budget Comparisons  
as Supplementary Information*

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

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2006**

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS AND OTHER DEBITS</b>			
Assets:			
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 3,971,524	\$ 262,237	\$ 4,233,761
<i>Investments</i>	8,562,465	675,107	9,237,572
Receivables ( net of allowances for uncollectibles):			
<i>Taxes</i>	47,309	67,458	114,767
<i>Other</i>	679,472	13,000	692,472
<i>Due from other funds</i>	5,000		5,000
<i>Other Current Assets</i>	2,456		2,456
<b>Total Assets</b>	<b>\$ 13,268,226</b>	<b>\$ 1,017,802</b>	<b>\$ 14,286,028</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$ 93,456	\$	\$ 93,456
<i>Accounts Payable</i>	688,001		688,001
<i>Due to Other Funds</i>	207,670		207,670
<i>Accrued Wages</i>	160,620		160,620
<i>Accrued Personal Leave</i>	220,538		220,538
Deferred Revenue:			
<i>Other</i>	922,745	42,618	965,363
<b>Total Liabilities</b>	<b>2,293,030</b>	<b>42,618</b>	<b>2,335,648</b>
Equity:			
Fund Balances			
<i>Reserved For:</i>			
<i>Debt Service</i>		975,184	975,184
<i>Unreserved, reported in:</i>			
<i>Special Revenue Funds</i>	10,975,196		10,975,196
<b>Total equity</b>	<b>10,975,196</b>	<b>975,184</b>	<b>11,950,380</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$ 13,268,226</b>	<b>\$ 1,017,802</b>	<b>\$ 14,286,028</b>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	Special Revenue Funds	Debt Service Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
Taxes	\$ 4,637,678	\$ 6,603,530	\$ 11,241,208
Intergovernmental	4,642,395		4,642,395
Fees of Office	1,281,480		1,281,480
Charges for Services	3,266,988		3,266,988
Fines and Forfeitures	64,922		64,922
Investment Earnings	560,475	162,254	722,729
Other	1,181,832		1,181,832
Total revenues	<u>15,635,770</u>	<u>6,765,784</u>	<u>22,401,554</u>
Expenditures:			
Current:			
General Administration	214,072		214,072
Judicial	142,154		142,154
Legal	1,542,109		1,542,109
Public Safety	318,240		318,240
Correctional	5,999,907		5,999,907
Permanent Improvements	225,251		225,251
Elections	2,625,367		2,625,367
Culture/Recreation	243,142		243,142
Transportation	2,049,524		2,049,524
Capital Outlay	2,304,656		2,304,656
Debt Service:			
Principal Retirement		2,915,000	2,915,000
Interest and Fiscal Charges		3,523,850	3,523,850
Total expenditures	<u>15,664,422</u>	<u>6,438,850</u>	<u>22,103,272</u>
Excess (deficiency) of revenues (under) expenditures	(28,652)	326,934	298,282
Other financing sources (uses):			
Transfers in	2,728,676		2,728,676
Transfers out	(1,859,513)		(1,859,513)
Total other financing sources (uses)	<u>869,163</u>		<u>869,163</u>
Net change in fund balances	840,511	326,934	1,167,445
Fund balances/equity, October 1	10,134,685	648,250	10,782,935
Fund balances/equity, September 30	<u>\$ 10,975,196</u>	<u>\$ 975,184</u>	<u>\$ 11,950,380</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2006**

	021 Precinct No.1 <u>Road &amp; Bridge</u>	022 Precinct No. 2 <u>Road &amp; Bridge</u>	023 Precinct No. 3 <u>Road &amp; Bridge</u>	024 Precinct No. 4 <u>Road &amp; Bridge</u>
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 119,659	\$ 119,151	\$ 20,302	\$ 42,443
<i>Investments</i>	424,241	422,442	71,973	150,475
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	9,351	9,341	17,384	7,798
<i>Due from other funds</i>				
<i>Other Current Assets</i>				
<b>Total Assets</b>	<b>\$ 553,251</b>	<b>\$ 550,934</b>	<b>\$ 109,659</b>	<b>\$ 200,716</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 5,104	\$ 4,197	\$ 5,626	\$ 4,296
<i>Accounts Payable</i>	19,515	13,665	25,978	20,995
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	7,723	7,605	6,652	7,270
<i>Accrued Personal Leave</i>	9,238	9,711	17,398	14,976
<i>Deferred Revenue:</i>				
<i>Other</i>	45,088			
<b>Total Liabilities</b>	<b>86,668</b>	<b>35,178</b>	<b>55,654</b>	<b>47,537</b>
Equity:				
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>	466,583	515,756	54,005	153,179
<b>Total equity</b>	<b>466,583</b>	<b>515,756</b>	<b>54,005</b>	<b>153,179</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$ 553,251</b>	<b>\$ 550,934</b>	<b>\$ 109,659</b>	<b>\$ 200,716</b>



031 Precinct No. 1 Park	032 Slaton/Roosevelt Parks	033 Idalou/New Deal Parks	034 Shallowater Park	041 Permanent Improvement Fund
\$ 141,459	\$ 89,520	\$ 29,192	\$ 105,735	\$ 263,246
501,535	317,388	103,499	374,876	933,327
876	876	876	876	11,156
2,958	1,913	700	2,239	14,880
<u>\$ 646,828</u>	<u>\$ 409,697</u>	<u>\$ 134,267</u>	<u>\$ 483,726</u>	<u>\$ 1,222,609</u>
\$ 193	\$ 828	\$ 136	\$ 346	\$
917	1,761	3,490	1,038	148,294
574	2,252	412	905	
793	1,872	357	837	
553	553	553	553	7,048
<u>3,030</u>	<u>7,266</u>	<u>4,948</u>	<u>3,679</u>	<u>155,342</u>
643,798	402,431	129,319	480,047	1,067,267
<u>643,798</u>	<u>402,431</u>	<u>129,319</u>	<u>480,047</u>	<u>1,067,267</u>
<u>\$ 646,828</u>	<u>\$ 409,697</u>	<u>\$ 134,267</u>	<u>\$ 483,726</u>	<u>\$ 1,222,609</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2006**

	042 New Road Fund	046 Juvenile Justice Alter. Education Program	050 Star Program	051 Juvenile Prob./Detent. Fund
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 472,280	\$ 50,893	\$ 64,196	\$ 382,144
<i>Investments</i>	1,674,446			1,347,788
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>				32,649
<i>Other</i>	16,713			14,816
<i>Due from other funds</i>				
<i>Other Current Assets</i>				884
<b>Total Assets</b>	<b>\$ 2,163,439</b>	<b>\$ 50,893</b>	<b>\$ 64,196</b>	<b>\$ 1,778,281</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$ 4,638	\$ 17,053
<i>Accounts Payable</i>		5,280	7,471	57,643
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>			8,822	27,645
<i>Accrued Personal Leave</i>			9,618	44,588
Deferred Revenue:				
<i>Other</i>		45,613	33,647	20,626
<b>Total Liabilities</b>		<b>50,893</b>	<b>64,196</b>	<b>167,555</b>
Equity:				
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>	2,163,439			1,610,726
<b>Total equity</b>	<b>2,163,439</b>			<b>1,610,726</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$ 2,163,439</b>	<b>\$ 50,893</b>	<b>\$ 64,196</b>	<b>\$ 1,778,281</b>

054 Juvenile Prob. Commission Grant	055 Juvenile Detention Fund	057 Juvenile Food Service Fund	058 Juvenile Halfway House	060 Community Corrections Assistance
\$ 104,372	\$ 142,694	\$	\$ 28,298	\$ 10,635
	52,631	8,927		
<u>\$ 104,372</u>	<u>\$ 195,325</u>	<u>\$ 8,927</u>	<u>\$ 28,298</u>	<u>\$ 10,635</u>
\$ 5,888	\$ 24,915	\$ 108	\$ 4,006	\$ 596
26,590	67,417	3,170	7,183	1,913
		5,418		
10,927	44,198	231	8,539	1,143
19,319	47,650		8,570	1,749
41,648	11,145			5,234
<u>104,372</u>	<u>195,325</u>	<u>8,927</u>	<u>28,298</u>	<u>10,635</u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>\$ 104,372</u>	<u>\$ 195,325</u>	<u>\$ 8,927</u>	<u>\$ 28,298</u>	<u>\$ 10,635</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2006**

	064 Title IV-E	072 CJD Drug Court	073 DOJ Drug Court	075 Dispute Resolution Fund
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 107,102	\$	\$	\$ 2,820
<i>Investments</i>	379,724			
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	131,564	28,556	4,155	8,791
<i>Due from other funds</i>				
<i>Other Current Assets</i>				332
<b>Total Assets</b>	<b>\$ 618,390</b>	<b>\$ 28,556</b>	<b>\$ 4,155</b>	<b>\$ 11,943</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 2	\$ 253	\$ 525	\$ 2,420
<i>Accounts Payable</i>	76,382	272	1,038	9,985
<i>Due to Other Funds</i>		27,645	1,322	42,989
<i>Accrued Wages</i>	34	376	1,270	5,378
<i>Accrued Personal Leave</i>				1,789
Deferred Revenue:				
<i>Other</i>	541,972	10		
<b>Total Liabilities</b>	<b>618,390</b>	<b>28,556</b>	<b>4,155</b>	<b>62,561</b>
Equity:				
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>				(50,618)
<b>Total equity</b>				<b>(50,618)</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$ 618,390</b>	<b>\$ 28,556</b>	<b>\$ 4,155</b>	<b>\$ 11,943</b>

076 USDA AG Mediation	077 Domestic Relations Office	081 Law Library	083 Election Services Fund	084 HAVA Help America Vote
\$	\$ 3	\$ 5,319 18,855	\$ 20,586 72,986	\$
53,638	530	4,513	132,714	8,605
<u>\$ 53,638</u>	<u>\$ 533</u>	<u>\$ 28,687</u>	<u>\$ 226,286</u>	<u>\$ 8,605</u>
\$ 1,737 5,530 41,760 3,504 1,107	\$	\$ 596 9,989  1,107 3,167	\$ 10,200	\$ 8,605
<u>53,638</u>		<u>14,859</u>	<u>10,200</u>	<u>8,605</u>
	533	13,828	216,086	
	<u>533</u>	<u>13,828</u>	<u>216,086</u>	
<u>\$ 53,638</u>	<u>\$ 533</u>	<u>\$ 28,687</u>	<u>\$ 226,286</u>	<u>\$ 8,605</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2006**

	088 Hazard Material EMG LEPC	090 Records Preservation Dist. Clerk	091 Co. Clerk Records Preservation	092 Comm. Court Records Preservation
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$	\$ 6,645	\$ 403,339	\$ 70,824
<i>Investments</i>		23,559	1,430,020	251,099
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	8,298	464	18,161	4,583
<i>Due from other funds</i>				
<i>Other Current Assets</i>				
<b>Total Assets</b>	<b>\$ 8,298</b>	<b>\$ 30,668</b>	<b>\$ 1,851,520</b>	<b>\$ 326,506</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$ 782	\$
<i>Accounts Payable</i>			62,375	7,446
<i>Due to Other Funds</i>	8,298			
<i>Accrued Wages</i>			859	
<i>Accrued Personal Leave</i>			577	
<i>Deferred Revenue:</i>				
<i>Other</i>				
<b>Total Liabilities</b>	<b>8,298</b>		<b>64,593</b>	<b>7,446</b>
Equity:				
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>		30,668	1,786,927	319,060
<b>Total equity</b>		<b>30,668</b>	<b>1,786,927</b>	<b>319,060</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$ 8,298</b>	<b>\$ 30,668</b>	<b>\$ 1,851,520</b>	<b>\$ 326,506</b>

093 Court House Security	098 Judicial Technology Fund	122 Sheriff Contraband Fund	124 Inmate Supply Fund	126 VINE Grant
\$ 12,503 44,326	\$ 5,614 19,906	\$ 108,252	\$ 689,226	\$
3,388	163	5,000		30,108
<u>\$ 60,217</u>	<u>\$ 25,683</u>	<u>\$ 113,252</u>	<u>\$ 689,226</u>	<u>\$ 30,108</u>
\$ 1,828 5,990	\$	\$	\$	\$
2,595 4,737				30,108
<u>15,150</u>	<u></u>	<u></u>	<u></u>	<u>30,108</u>
45,067 45,067	25,683 25,683	113,252 113,252	689,226 689,226	
<u>\$ 60,217</u>	<u>\$ 25,683</u>	<u>\$ 113,252</u>	<u>\$ 689,226</u>	<u>\$ 30,108</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2006**

	146 LECD Grant Emergency Comm.	150 Safe Neighborhood	161 CDA Business Crimes	163 CDA Contraband Fund
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$ 6,473	\$	\$ 17,905	\$ 91,701
Investments				
Receivables ( net of allowances for uncollectibles):				
Taxes				
Other		269		
Due from other funds				
Other Current Assets				
<b>Total Assets</b>	<b>\$ 6,473</b>	<b>\$ 269</b>	<b>\$ 17,905</b>	<b>\$ 91,701</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
Payroll Taxes and Related Items	\$	\$ 15	\$ 1,477	\$
Accounts Payable	1,612	18	1,958	
Due to Other Funds		236	1,701	
Accrued Wages			2,513	
Accrued Personal Leave			3,023	
Deferred Revenue:				
Other	4,861			
<b>Total Liabilities</b>	<b>6,473</b>	<b>269</b>	<b>10,672</b>	
Equity:				
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds			7,233	91,701
<b>Total equity</b>			<b>7,233</b>	<b>91,701</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$ 6,473</b>	<b>\$ 269</b>	<b>\$ 17,905</b>	<b>\$ 91,701</b>



164 South Plains Auto Task Force	166 JAG Justice Assistance	173 Safe Neighborhood	175 Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 10,455	\$ 226,538	\$	\$	\$ 3,971,524
				8,562,465
63,345		7,052	10,924	47,309
				679,472
1,240				5,000
				2,456
<u>\$ 75,040</u>	<u>\$ 226,538</u>	<u>\$ 7,052</u>	<u>\$ 10,924</u>	<u>\$ 13,268,226</u>
\$ 4,670	\$	\$ 275	\$ 946	\$ 93,456
12,976	68,234	306	1,370	688,001
24,318	4,254	5,625	5,391	207,670
5,503		845	1,738	160,620
17,983			1,479	220,538
9,590	154,050	1		922,745
<u>75,040</u>	<u>226,538</u>	<u>7,052</u>	<u>10,924</u>	<u>2,293,030</u>
				10,975,196
				10,975,196
<u>\$ 75,040</u>	<u>\$ 226,538</u>	<u>\$ 7,052</u>	<u>\$ 10,924</u>	<u>\$ 13,268,226</u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	021 Precinct No.1 Road & Bridge	022 Precinct No. 2 Road & Bridge	023 Precinct No. 3 Road & Bridge	024 Precinct No. 4 Road & Bridge
Revenue:				
Taxes	\$	\$	\$	\$
Intergovernmental	103,282	103,283	103,283	103,282
Fees of Office				
Charges for Services	419,939	416,289	416,039	421,789
Fines and Forfeitures				
Investment Earnings	22,340	23,217	3,537	7,028
Other	36,636		29,040	16,009
Total revenues	<u>582,197</u>	<u>542,789</u>	<u>551,899</u>	<u>548,108</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation	529,403	483,462	551,388	485,271
Capital Outlay	42,193	69,350	20,716	106,628
Debt Service:				
Total expenditures	<u>571,596</u>	<u>552,812</u>	<u>572,104</u>	<u>591,899</u>
Excess (deficiency) of revenues (under) expenditures	10,601	(10,023)	(20,205)	(43,791)
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances	10,601	(10,023)	(20,205)	(43,791)
Fund balances/equity, October 1	455,982	525,779	74,210	196,970
Fund balances/equity, September 30	<u>\$ 466,583</u>	<u>\$ 515,756</u>	<u>\$ 54,005</u>	<u>\$ 153,179</u>

031 Precinct No. 1 Park	032 Slaton/Roosevelt Parks	033 Idalou/New Deal Parks	034 Shallowater Park	041 Permanent Improvement Fund
\$ 85,059	\$ 85,058	\$ 85,059	\$ 85,058	\$ 1,090,469
27,480	18,140	5,818	20,714	48,868
51,616	48,071	51,755	47,998	496,168
<u>164,155</u>	<u>151,269</u>	<u>142,632</u>	<u>153,770</u>	<u>1,635,505</u>
				225,251
29,916	72,365	90,345	50,516	
		4,795		551,027
<u>29,916</u>	<u>72,365</u>	<u>95,140</u>	<u>50,516</u>	<u>776,278</u>
134,239	78,904	47,492	103,254	859,227
<u>134,239</u>	<u>78,904</u>	<u>47,492</u>	<u>103,254</u>	<u>859,227</u>
509,559	323,527	81,827	376,793	208,040
<u>\$ 643,798</u>	<u>\$ 402,431</u>	<u>\$ 129,319</u>	<u>\$ 480,047</u>	<u>\$ 1,067,267</u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	042 New Road Fund	046 Juvenile Justice Alter. Education Program	050 Star Program	051 Juvenile Prob./Detent. Fund
Revenue:				
Taxes	\$	\$	\$	\$ 3,206,975
Intergovernmental		127,710	241,511	52,756
Fees of Office				
Charges for Services	426,446			12,926
Fines and Forfeitures				
Investment Earnings	100,130			128,249
Other				7,043
Total revenues	<u>526,576</u>	<u>127,710</u>	<u>241,511</u>	<u>3,407,949</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional		127,710	377,147	1,679,121
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay	490,940			17,681
Debt Service:				
Total expenditures	<u>490,940</u>	<u>127,710</u>	<u>377,147</u>	<u>1,696,802</u>
Excess (deficiency) of revenues (under) expenditures	35,636		(135,636)	1,711,147
Other financing sources (uses):				
Transfers in			135,636	26,534
Transfers out				(1,672,612)
Total other financing sources (uses)			<u>135,636</u>	<u>(1,646,078)</u>
Net change in fund balances	35,636			65,069
Fund balances/equity, October 1	2,127,803			1,545,657
Fund balances/equity, September 30	<u>\$ 2,163,439</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,610,726</u>

054 Juvenile Prob. Commission Grant	055 Juvenile Detention Fund	057 Juvenile Food Service Fund	058 Juvenile Halfway House	060 Community Corrections Assistance
\$	\$	\$	\$	\$
331,471	762,788	8,927	13,712	46,778
	144,088			
	1,800			
<u>331,471</u>	<u>908,676</u>	<u>8,927</u>	<u>13,712</u>	<u>46,778</u>
468,670	2,455,126	10,104	346,140	46,778
<u>468,670</u>	<u>2,455,126</u>	<u>10,104</u>	<u>346,140</u>	<u>46,778</u>
(137,199)	(1,546,450)	(1,177)	(332,428)	
163,733	1,261,620	1,177	267,414	
(26,534)				
<u>137,199</u>	<u>1,261,620</u>	<u>1,177</u>	<u>267,414</u>	
	(284,830)		(65,014)	
	284,830		65,014	
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	064 Title IV-E	066 Juvenile Accountability Block Grant	072 CJD Drug Court	073 DOJ Drug Court
Revenue:				
Taxes	\$	\$	\$	\$
Intergovernmental	74,561	30,507	109,650	25,193
Fees of Office				
Charges for Services	470,981			
Fines and Forfeitures				
Investment Earnings	14,042			
Other				
Total revenues	<u>559,584</u>	<u>30,507</u>	<u>109,650</u>	<u>25,193</u>
Expenditures:				
Current:				
General Administration				
Judicial			109,650	25,193
Legal				
Public Safety				
Correctional	399,226	33,897		
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Total expenditures	<u>399,226</u>	<u>33,897</u>	<u>109,650</u>	<u>25,193</u>
Excess (deficiency) of revenues (under) expenditures	160,358	(3,390)		
Other financing sources (uses):				
Transfers in		3,390		
Transfers out	(160,358)			
Total other financing sources (uses)	<u>(160,358)</u>	<u>3,390</u>		
Net change in fund balances				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

075 Dispute Resolution Fund	076 USDA AG Mediation	077 Domestic Relations Office	081 Law Library	083 Election Services Fund
\$	\$	\$	\$	\$
334,376	116,888 4,069	23,014	182,432	356,059
	46,018	55	909	3,211
<u>334,376</u>	<u>166,975</u>	<u>23,069</u>	<u>184,249</u>	<u>359,270</u>
302,499	166,984	22,536	47,973	
				270,287
			126,378	
<u>302,499</u>	<u>166,984</u>	<u>22,536</u>	<u>174,351</u>	<u>270,287</u>
31,877	(9)	533	9,898	88,983
	9			
(9)				
<u>(9)</u>	<u>9</u>			
31,868		533	9,898	88,983
(82,486)			3,930	127,103
<u>\$ (50,618)</u>	<u>\$</u>	<u>\$ 533</u>	<u>\$ 13,828</u>	<u>\$ 216,086</u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	084 HAVA Help America Vote	088 Hazard Material EMG LEPC	090 Records Preservation Dist. Clerk	091 Co. Clerk Records Preservation
Revenue:				
Taxes	\$	\$	\$	\$
Intergovernmental	1,574,573	12,782		
Fees of Office			16,927	292,955
Charges for Services				
Fines and Forfeitures				
Investment Earnings			1,395	85,664
Other		3,669		
Total revenues	<u>1,574,573</u>	<u>16,451</u>	<u>18,322</u>	<u>378,619</u>
Expenditures:				
Current:				
General Administration				137,032
Judicial			5,347	
Legal				
Public Safety		16,451		
Correctional				
Permanent Improvements				
Elections	2,355,080			
Culture/Recreation				
Transportation				
Capital Outlay			9,382	488,287
Debt Service:				
Total expenditures	<u>2,355,080</u>	<u>16,451</u>	<u>14,729</u>	<u>625,319</u>
Excess (deficiency) of revenues (under) expenditures	(780,507)		3,593	(246,700)
Other financing sources (uses):				
Transfers in	780,507			
Transfers out				
Total other financing sources (uses)	<u>780,507</u>			
Net change in fund balances			3,593	(246,700)
Fund balances/equity, October 1			27,075	2,033,627
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 30,668</u>	<u>\$ 1,786,927</u>



092 Comm. Court Records Preservation	093 Court House Security	096 Heritage Tourism Fund	098 Judicial Technology Fund	122 Sheriff Contraband Fund
\$	\$	\$	\$	\$
86,561	142,143		27,100	
22,958	1,985	94	547	64,922
<u>109,519</u>	<u>144,128</u>	<u>94</u>	<u>27,647</u>	<u>71,080</u>
72,820		4,220	1,964	
	128,510			50,757
223,289				
<u>296,109</u>	<u>128,510</u>	<u>4,220</u>	<u>1,964</u>	<u>50,757</u>
(186,590)	15,618	(4,126)	25,683	20,323
<u>(186,590)</u>	<u>15,618</u>	<u>(4,126)</u>	<u>25,683</u>	<u>20,323</u>
505,650	29,449	4,126		92,929
<u>\$ 319,060</u>	<u>\$ 45,067</u>	<u>\$</u>	<u>\$ 25,683</u>	<u>\$ 113,252</u>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	124 Inmate Supply Fund	126 VINE Grant	128 Homeland Security Fund	142 Environmental Officer
Revenue:				
Taxes	\$	\$	\$	\$
Intergovernmental		55,988	57,515	
Fees of Office				
Charges for Services				
Fines and Forfeitures				
Investment Earnings	13,842			
Other	232,167			
Total revenues	<u>246,009</u>	<u>55,988</u>	<u>57,515</u>	<u></u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety	42,986		11,393	1,339
Correctional		55,988		
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay			46,122	
Debt Service:				
Total expenditures	<u>42,986</u>	<u>55,988</u>	<u>57,515</u>	<u>1,339</u>
Excess (deficiency) of revenues (under) expenditures	203,023			(1,339)
Other financing sources (uses):				
Transfers in				1,339
Transfers out				
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u>1,339</u>
Net change in fund balances	203,023			
Fund balances/equity, October 1	486,203			
Fund balances/equity, September 30	<u>\$ 689,226</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

144 Narcotics Enforcement Grant	146 LECD Grant Emergency Comm.	150 Safe Neighborhood	161 CDA Business Crimes	163 CDA Contraband Fund
\$	\$	\$	\$	\$
53,450	11,339	755	354,335	
			2,533	2,797
			36,751	71,997
<u>53,450</u>	<u>11,339</u>	<u>755</u>	<u>393,619</u>	<u>74,794</u>
53,450	12,599	755	448,220	52,347
<u>53,450</u>	<u>12,599</u>	<u>755</u>	<u>448,220</u>	<u>52,347</u>
	(1,260)		(54,601)	22,447
	1,260			
	<u>1,260</u>			
			(54,601)	22,447
			61,834	69,254
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 7,233</u>	<u>\$ 91,701</u>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	164 South Plains Auto Task Force	165  LLEBG
Revenue:		
Taxes	\$	\$
Intergovernmental	336,558	11,001
Fees of Office		
Charges for Services		
Fines and Forfeitures		
Investment Earnings		2,950
Other		
Total revenues	<u>336,558</u>	<u>13,951</u>
Expenditures:		
Current:		
General Administration		
Judicial		
Legal	355,542	15,173
Public Safety		
Correctional		
Permanent Improvements		
Elections		
Culture/Recreation		
Transportation		
Capital Outlay	43,098	
Debt Service:		
Total expenditures	<u>398,640</u>	<u>15,173</u>
Excess (deficiency) of revenues (under) expenditures	(62,082)	(1,222)
Other financing sources (uses):		
Transfers in	62,082	1,222
Transfers out		
Total other financing sources (uses)	<u>62,082</u>	<u>1,222</u>
Net change in fund balances		
Fund balances/equity, October 1		
Fund balances/equity, September 30	\$	\$

166 JAG Justice Assistance	173 Safe Neighborhood	175 Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$	\$	\$	\$
80,781	25,512	66,559	4,637,678
			4,642,395
			1,281,480
			3,266,988
			64,922
			560,475
			1,181,832
<u>80,781</u>	<u>25,512</u>	<u>66,559</u>	<u>15,635,770</u>
			214,072
			142,154
16,011	25,512	89,312	1,542,109
			318,240
			5,999,907
			225,251
			2,625,367
			243,142
			2,049,524
64,770			2,304,656
<u>80,781</u>	<u>25,512</u>	<u>89,312</u>	<u>15,664,422</u>
		(22,753)	(28,652)
		22,753	2,728,676
		<u>22,753</u>	<u>(1,859,513)</u>
			869,163
			840,511
			10,134,685
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 10,975,196</u>

**LUBBOCK COUNTY, TEXAS**  
**ROAD & BRIDGE #1**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-5**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 103,196	\$ 103,196	\$ 103,282	\$ 86
Charges for Services	387,500	387,500	419,939	32,439
Investment Earnings	20,000	20,000	22,340	2,340
Other	170	170	36,636	36,466
Total revenues	<u>510,866</u>	<u>510,866</u>	<u>582,197</u>	<u>71,331</u>
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	400,769	400,769	348,929	51,840
Supplies	115,000	117,000	82,848	34,152
Maintenance	60,000	100,000	87,216	12,784
Utilities	7,500	7,500	5,927	1,573
Training/Dues	1,000	1,000	577	423
Professional/Contract Services	64,000	34,000	2,856	31,344
Rental/Leases		2,500	1,250	1,250
Total Transportation	<u>648,269</u>	<u>662,769</u>	<u>529,403</u>	<u>133,366</u>
Capital Outlay	<u>90,000</u>	<u>75,500</u>	<u>42,193</u>	<u>33,307</u>
Total expenditures	<u>738,269</u>	<u>738,269</u>	<u>571,596</u>	<u>166,673</u>
Excess (deficiency) of revenues (under) expenditures	<u>(227,403)</u>	<u>(227,403)</u>	<u>10,601</u>	<u>238,004</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(227,403)</u>	<u>(227,403)</u>	<u>10,601</u>	<u>238,004</u>
Fund balances/equity, October 1	455,982	455,982	455,982	
Fund balances/equity, September 30	<u>\$ 228,579</u>	<u>\$ 228,579</u>	<u>\$ 466,583</u>	<u>\$ 238,004</u>

**LUBBOCK COUNTY, TEXAS**

ROAD &amp; BRIDGE #2

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 103,196	\$ 103,196	\$ 103,283	\$ 87
Charges for Services	381,000	381,000	416,289	35,289
Investment Earnings	28,000	28,000	23,217	(4,783)
Other	100	100		(100)
Total revenues	512,296	512,296	542,789	30,493
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	377,040	377,040	327,702	49,338
Supplies	39,000	44,275	39,001	5,274
Maintenance	75,000	91,725	84,937	6,788
Utilities	5,900	10,100	9,604	496
Training/Dues	1,000	1,000	473	527
Professional/Contract Services	65,000	58,300	20,495	37,805
Rental/Leases		2,500	1,250	1,250
Total Transportation	562,940	584,940	483,462	101,478
Capital Outlay	107,000	85,000	69,350	15,650
Total expenditures	669,940	669,940	552,812	117,128
Excess (deficiency) of revenues (under) expenditures	(157,644)	(157,644)	(10,023)	147,621
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(157,644)	(157,644)	(10,023)	147,621
Fund balances/equity, October 1	525,779	525,779	525,779	
Fund balances/equity, September 30	\$ 368,135	\$ 368,135	\$ 515,756	\$ 147,621

# LUBBOCK COUNTY, TEXAS

ROAD & BRIDGE #3

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 103,000	\$ 103,000	\$ 103,283	\$ 283
Charges for Services	395,000	395,000	416,039	21,039
Investment Earnings	5,000	5,000	3,537	(1,463)
Other	90,000	96,238	29,040	(67,198)
Total revenues	593,000	599,238	551,899	(47,339)
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	443,511	443,511	356,597	86,914
Supplies	55,000	71,000	58,102	12,898
Maintenance	100,000	131,238	127,969	3,269
Utilities	10,000	10,000	7,647	2,353
Training/Dues	1,000	1,000	473	527
Professional/Contract Services	10,000	10,000	600	9,400
Rental/Leases	1,000	1,000		1,000
Total Transportation	620,511	667,749	551,388	116,361
Capital Outlay	80,000	39,000	20,716	18,284
Total expenditures	700,511	706,749	572,104	134,645
Excess (deficiency) of revenues (under) expenditures	(107,511)	(107,511)	(20,205)	87,306
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(107,511)	(107,511)	(20,205)	87,306
Fund balances/equity, October 1	74,210	74,210	74,210	
Fund balances/equity, September 30	\$ (33,301)	\$ (33,301)	\$ 54,005	\$ 87,306



**LUBBOCK COUNTY, TEXAS**

ROAD &amp; BRIDGE #4

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

**EXHIBIT C-8**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 103,196	\$ 103,196	\$ 103,282	\$ 86
Charges for Services	400,000	382,000	421,789	39,789
Investment Earnings	17,000	17,000	7,028	(9,972)
Other	100	100	16,009	15,909
Total revenues	<u>520,296</u>	<u>502,296</u>	<u>548,108</u>	<u>45,812</u>
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	348,616	348,616	330,246	18,370
Supplies	44,500	46,500	38,146	8,354
Maintenance	62,500	119,500	107,528	11,972
Utilities	6,000	7,500	7,028	472
Training/Dues	1,000	1,000	473	527
Professional/Contract Services	50,000	8,000	600	7,400
Rental/Leases		2,500	1,250	1,250
Total Transportation	<u>512,616</u>	<u>533,616</u>	<u>486,271</u>	<u>48,345</u>
Capital Outlay	<u>150,000</u>	<u>129,000</u>	<u>106,628</u>	<u>22,372</u>
Total expenditures	<u>662,616</u>	<u>662,616</u>	<u>591,899</u>	<u>70,717</u>
Excess (deficiency) of revenues (under) expenditures	<u>(142,320)</u>	<u>(160,320)</u>	<u>(43,791)</u>	<u>116,529</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(142,320)</u>	<u>(160,320)</u>	<u>(43,791)</u>	<u>116,529</u>
Fund balances/equity, October 1	196,970	196,970	196,970	
Fund balances/equity, September 30	<u>\$ 54,650</u>	<u>\$ 36,650</u>	<u>\$ 153,179</u>	<u>\$ 116,529</u>

**LUBBOCK COUNTY, TEXAS**  
**PRECINCT 1 PARK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-9**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 86,534	\$ 86,534	\$ 85,059	\$ (1,475)
<i>Investment Earnings</i>	13,757	13,757	27,480	13,723
<i>Other</i>	5,125	50,591	51,616	1,025
Total revenues	105,416	150,882	164,155	13,273
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries &amp; Benefits</i>	27,650	27,650	24,189	3,461
<i>Supplies</i>	3,150	3,150	787	2,363
<i>Maintenance</i>	5,000	5,000	555	4,445
<i>Utilities</i>	7,000	7,000	4,385	2,615
<i>Professional Contract Services</i>	7,000	7,000		7,000
Total Culture/Recreation	49,800	49,800	29,916	19,884
Total expenditures	49,800	49,800	29,916	19,884
Excess (deficiency) of revenues (under) expenditures	55,616	101,082	134,239	33,157
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	55,616	101,082	134,239	33,157
Fund balances/equity, October 1	509,559	509,559	509,559	
Fund balances/equity, September 30	\$ 565,175	\$ 610,641	\$ 643,798	\$ 33,157

**LUBBOCK COUNTY, TEXAS**  
**SLATON/ROOSEVELT PARKS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-10**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 86,440	\$ 86,440	\$ 85,058	\$ (1,382)
<i>Investment Earnings</i>	11,500	11,500	18,140	6,640
<i>Other</i>	1,600	47,066	48,071	1,005
Total revenues	<u>99,540</u>	<u>145,006</u>	<u>151,269</u>	<u>6,263</u>
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries &amp; Benefits</i>	63,896	63,896	61,340	2,556
<i>Supplies</i>	2,500	4,800	3,331	1,469
<i>Maintenance</i>	16,000	16,000	2,053	13,947
<i>Utilities</i>	6,000	6,000	5,641	359
<i>Professional Contract Services</i>	5,000	5,000		5,000
Total Culture/Recreation	<u>93,396</u>	<u>95,696</u>	<u>72,365</u>	<u>23,331</u>
<i>Capital Outlay</i>	<u>40,000</u>	<u>37,700</u>		<u>37,700</u>
Total expenditures	<u>133,396</u>	<u>133,396</u>	<u>72,365</u>	<u>61,031</u>
Excess (deficiency) of revenues (under) expenditures	<u>(33,856)</u>	<u>11,610</u>	<u>78,904</u>	<u>67,294</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(33,856)</u>	<u>11,610</u>	<u>78,904</u>	<u>67,294</u>
Fund balances/equity, October 1	323,527	323,527	323,527	
Fund balances/equity, September 30	<u>\$ 289,671</u>	<u>\$ 335,137</u>	<u>\$ 402,431</u>	<u>\$ 67,294</u>

**LUBBOCK COUNTY, TEXAS**  
**IDALOU/NEW DEAL PARKS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-11**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 86,440	\$ 86,440	\$ 85,059	\$ (1,381)
<i>Investment Earnings</i>	10,000	10,000	5,818	(4,182)
<i>Other</i>	1,000	46,466	51,755	5,289
Total revenues	97,440	142,906	142,632	(274)
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries &amp; Benefits</i>	29,619	29,619	13,031	16,588
<i>Supplies</i>	36,000	67,509	66,280	2,229
<i>Maintenance</i>	14,000	9,000	2,633	6,367
<i>Utilities</i>	10,000	10,000	9,401	599
Total Culture/Recreation	89,619	116,128	90,345	25,783
<i>Capital Outlay</i>	97,000	70,491	4,795	65,696
Total expenditures	186,619	186,619	95,140	91,479
Excess (deficiency) of revenues (under) expenditures	(89,179)	(43,713)	47,492	91,205
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(89,179)	(43,713)	47,492	91,205
Fund balances/equity, October 1	81,827	81,827	81,827	
Fund balances/equity, September 30	\$ (7,352)	\$ 38,114	\$ 129,319	\$ 91,205

**LUBBOCK COUNTY, TEXAS**  
**SHALLOWATER PARK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-12**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 86,440	\$ 86,440	\$ 85,058	\$ (1,382)
Investment Earnings	11,000	11,000	20,714	9,714
Other	2,000	47,466	47,998	532
Total revenues	99,440	144,906	153,770	8,864
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	63,032	63,032	38,396	24,636
Supplies	7,000	7,000	3,018	3,982
Maintenance	8,000	8,000	2,123	5,877
Utilities	8,000	8,000	6,979	1,021
Professional Contract Services	1,000	1,000		1,000
Total Culture/Recreation	87,032	87,032	50,516	36,516
Capital Outlay	30,000	30,000		30,000
Total expenditures	117,032	117,032	50,516	66,516
Excess (deficiency) of revenues (under) expenditures	(17,592)	27,874	103,254	75,380
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(17,592)	27,874	103,254	75,380
Fund balances/equity, October 1	376,793	376,793	376,793	
Fund balances/equity, September 30	\$ 359,201	\$ 404,667	\$ 480,047	\$ 75,380

**LUBBOCK COUNTY, TEXAS**  
**PERMANENT IMPROVEMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-13**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 1,112,635	\$ 1,112,635	\$ 1,090,469	\$ (22,166)
<i>Investment Earnings</i>	100,000	100,000	48,868	(51,132)
<i>Other</i>	538,732	538,732	496,168	(42,564)
Total revenues	<u>1,751,367</u>	<u>1,751,367</u>	<u>1,635,505</u>	<u>(115,862)</u>
Expenditures:				
<i>Capital Outlay</i>	<u>1,300,000</u>	<u>1,140,000</u>	<u>551,027</u>	<u>588,973</u>
<i>Permanent Improvements</i>				
<i>Professional/Contract Services</i>	61,000	231,000	151,498	79,502
<i>Rental/Leases</i>	100,000	90,000	73,753	16,247
<i>Permanent Improvements</i>				
Total expenditures	<u>1,461,000</u>	<u>1,461,000</u>	<u>776,278</u>	<u>684,722</u>
Excess (deficiency) of revenues (under) expenditures	<u>290,367</u>	<u>290,367</u>	<u>859,227</u>	<u>568,860</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	290,367	290,367	859,227	568,860
Fund balances/equity, October 1	208,040	208,040	208,040	
Fund balances/equity, September 30	<u>\$ 498,407</u>	<u>\$ 498,407</u>	<u>\$ 1,067,267</u>	<u>\$ 568,860</u>

**LUBBOCK COUNTY, TEXAS**

NEW ROAD FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

**EXHIBIT C-14**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 400,000	\$ 400,000	\$ 428,446	\$ 26,446
<i>Investment Earnings</i>	50,000	50,000	100,130	50,130
Total revenues	450,000	450,000	526,576	76,576
Expenditures:				
<i>Capital Outlay</i>	750,000	750,000	490,940	259,060
Total expenditures	750,000	750,000	490,940	259,060
Excess (deficiency) of revenues (under) expenditures	(300,000)	(300,000)	35,636	335,636
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(300,000)	(300,000)	35,636	335,636
Fund balances/equity, October 1	2,127,803	2,127,803	2,127,803	
Fund balances/equity, September 30	\$ 1,827,803	\$ 1,827,803	\$ 2,163,439	\$ 335,636

**LUBBOCK COUNTY, TEXAS**

JUVENILE JUSTICE ALTER. EDUC PROGRAM

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

**EXHIBIT C-15**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 143,770	\$ 143,770	\$ 127,710	\$ (16,060)
Total revenues	143,770	143,770	127,710	(16,060)
Expenditures:				
Current:				
Correctional				
Professional Contract Services	143,770	143,770	127,710	16,060
Total Correctional	143,770	143,770	127,710	16,060
Total expenditures	143,770	143,770	127,710	16,060
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$



**LUBBOCK COUNTY, TEXAS**  
**STAR PROGRAM- JUVENILE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-16**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 267,886	\$ 267,886	\$ 241,511	\$ (26,375)
Total revenues	<u>267,886</u>	<u>267,886</u>	<u>241,511</u>	<u>(26,375)</u>
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries &amp; Benefits</i>	396,039	393,039	354,518	38,521
<i>Supplies</i>	10,500	7,724	6,710	1,014
<i>Maintenance</i>	7,500	11,776	11,113	663
<i>Training/Dues</i>	4,000	5,500	4,806	694
Total Correctional	<u>418,039</u>	<u>418,039</u>	<u>377,147</u>	<u>40,892</u>
Total expenditures	<u>418,039</u>	<u>418,039</u>	<u>377,147</u>	<u>40,892</u>
Excess (deficiency) of revenues (under) expenditures	<u>(150,153)</u>	<u>(150,153)</u>	<u>(135,636)</u>	<u>14,517</u>
Other financing sources (uses):				
<i>Transfers in</i>	135,636	135,636	135,636	
Total other financing sources (uses)	<u>135,636</u>	<u>135,636</u>	<u>135,636</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(14,517)</u>	<u>(14,517)</u>		<u>14,517</u>
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$ (14,517)</u>	<u>\$ (14,517)</u>	<u>\$</u>	<u>\$ 14,517</u>

**LUBBOCK COUNTY, TEXAS**  
**JUVENILE PROBATION/DETENTION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-17**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 3,283,856	\$ 3,283,856	\$ 3,206,975	\$ (76,881)
<i>Intergovernmental</i>	57,000	57,000	52,756	(4,244)
<i>Charges for Services</i>	13,000	13,000	12,926	(74)
<i>Investment Earnings</i>	50,000	50,000	128,249	78,249
<i>Other</i>	2,650	2,650	7,043	4,393
Total revenues	3,406,506	3,406,506	3,407,949	1,443
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries &amp; Benefits</i>	1,240,091	1,240,091	1,168,434	71,657
<i>Supplies</i>	49,550	57,050	51,321	5,729
<i>Maintenance</i>	43,065	46,565	29,521	17,044
<i>Utilities</i>	185,000	185,000	160,229	24,771
<i>Training/Dues</i>	80,500	80,500	72,214	8,286
<i>Professional Contract Services</i>	199,194	194,444	167,079	27,365
<i>Rental/Leases</i>	32,500	32,500	30,213	2,287
<i>Insurance/Bonds</i>	1,000	250	110	140
Total Correctional	1,830,900	1,836,400	1,679,121	157,279
<i>Capital Outlay</i>	21,000	19,500	17,681	1,819
Total expenditures	1,851,900	1,855,900	1,696,802	159,098
Excess (deficiency) of revenues (under) expenditures	1,554,606	1,550,606	1,711,147	160,541
Other financing sources (uses):				
<i>Transfers in</i>	26,534	26,534	26,534	
<i>Transfers out</i>	(2,264,953)	(2,260,954)	(1,672,612)	(588,342)
Total other financing sources (uses)	(2,238,419)	(2,234,420)	(1,646,078)	(588,342)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(683,813)	(683,814)	65,069	748,883
Fund balances/equity, October 1	1,545,657	1,545,657	1,545,657	
Fund balances/equity, September 30	\$ 861,844	\$ 861,843	\$ 1,610,726	\$ 748,883

**LUBBOCK COUNTY, TEXAS**  
**JUVENILE PROBATION COMMISSION GRANT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-18**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 308,351	\$ 308,351	\$ 331,471	\$ 23,120
Total revenues	308,351	308,351	331,471	23,120
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	512,240	512,240	446,048	66,192
Professional Contract Services	25,000	25,000	22,622	2,378
Total Correctional	537,240	537,240	468,670	68,570
Total expenditures	537,240	537,240	468,670	68,570
Excess (deficiency) of revenues (under) expenditures	(228,889)	(228,889)	(137,199)	91,690
Other financing sources (uses):				
Transfers in	203,889	203,889	163,733	(40,156)
Transfers out	(26,534)	(26,534)	(26,534)	
Total other financing sources (uses)	177,355	177,355	137,199	40,156
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(51,534)	(51,534)		51,534
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ (51,534)	\$ (51,534)	\$	\$ 51,534

**LUBBOCK COUNTY, TEXAS**  
**JUVENILE DETENTION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-19**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 850,401	\$ 850,401	\$ 762,788	\$ (87,613)
Charges for Services	130,905	130,905	144,088	13,183
Other			1,800	1,800
Total revenues	<u>981,306</u>	<u>981,306</u>	<u>908,676</u>	<u>(72,630)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	2,197,409	2,197,409	1,940,443	256,966
Supplies	185,193	185,193	166,087	19,106
Maintenance	2,961	2,961	2,471	490
Training/Dues	15,345	15,345	14,488	857
Professional Contract Services	301,452	301,452	288,380	13,072
Rental/Leases	2,325	2,325	2,192	133
Insurance/Bonds	80,000	80,000	41,065	38,935
Total Correctional	<u>2,784,685</u>	<u>2,784,685</u>	<u>2,455,126</u>	<u>329,559</u>
Total expenditures	<u>2,784,685</u>	<u>2,784,685</u>	<u>2,455,126</u>	<u>329,559</u>
Excess (deficiency) of revenues (under) expenditures	<u>(1,803,379)</u>	<u>(1,803,379)</u>	<u>(1,546,450)</u>	<u>256,929</u>
Other financing sources (uses):				
Transfers in	1,809,182	1,809,182	1,261,620	(547,562)
Total other financing sources (uses)	<u>1,809,182</u>	<u>1,809,182</u>	<u>1,261,620</u>	<u>547,562</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	5,803	5,803	(284,830)	(290,633)
Fund balances/equity, October 1	284,829	284,829	284,830	1
Fund balances/equity, September 30	<u>\$ 290,632</u>	<u>\$ 290,632</u>	<u>\$</u>	<u>\$ (290,632)</u>

**LUBBOCK COUNTY, TEXAS**  
**JUVENILE HALFWAY HOUSE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-20**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 14,250	\$ 14,250	\$ 13,712	\$ (538)
Total revenues	14,250	14,250	13,712	(538)
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries &amp; Benefits</i>	343,995	343,995	328,028	15,967
<i>Supplies</i>	18,400	18,400	10,923	7,477
<i>Maintenance</i>	3,125	3,125	1,139	1,986
<i>Training/Dues</i>	2,000	2,000		2,000
<i>Professional Contract Services</i>	7,000	7,000	6,050	950
Total Correctional	374,520	374,520	346,140	28,380
Total expenditures	374,520	374,520	346,140	28,380
Excess (deficiency) of revenues (under) expenditures	(360,270)	(360,270)	(332,428)	27,842
Other financing sources (uses):				
<i>Transfers in</i>	360,270	360,270	267,414	(92,856)
Total other financing sources (uses)	360,270	360,270	267,414	92,856
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(65,014)	(65,014)
Fund balances/equity, October 1	65,014	65,014	65,014	
Fund balances/equity, September 30	\$ 65,014	\$ 65,014	\$	\$ (65,014)

**LUBBOCK COUNTY, TEXAS**  
**COMM. CORR. ASST. PROGRAM**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-21**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 49,745	\$ 47,943	\$ 46,778	\$ (1,165)
Total revenues	<u>49,745</u>	<u>47,943</u>	<u>46,778</u>	<u>(1,165)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	49,701	51,503	46,778	4,725
Total Correctional	<u>49,701</u>	<u>51,503</u>	<u>46,778</u>	<u>4,725</u>
Total expenditures	<u>49,701</u>	<u>51,503</u>	<u>46,778</u>	<u>4,725</u>
Excess (deficiency) of revenues (under) expenditures	<u>44</u>	<u>(3,560)</u>		<u>3,560</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	44	(3,560)		3,560
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$ 44</u>	<u>\$ (3,560)</u>	<u>\$</u>	<u>\$ 3,560</u>

**LUBBOCK COUNTY, TEXAS**

TITLE IV-E

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 86,850	\$ 86,850	\$ 74,561	\$ (12,289)
Charges for Services	474,200	474,200	470,981	(3,219)
Investment Earnings	10,174	10,174	14,042	3,868
Total revenues	<u>571,224</u>	<u>571,224</u>	<u>559,584</u>	<u>(11,640)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	6,615	6,615	4,296	2,319
Supplies		20,000	18,074	1,926
Utilities	300,000	300,000	287,718	12,282
Professional Contract Services	155,000	155,000	89,138	65,862
Total Correctional	<u>461,615</u>	<u>481,615</u>	<u>399,226</u>	<u>82,389</u>
Total expenditures	<u>461,615</u>	<u>481,615</u>	<u>399,226</u>	<u>82,389</u>
Excess (deficiency) of revenues (under) expenditures	<u>109,609</u>	<u>89,609</u>	<u>160,358</u>	<u>70,749</u>
Other financing sources (uses):				
Transfers out	(212,589)	(212,589)	(160,358)	(52,231)
Total other financing sources (uses)	<u>(212,589)</u>	<u>(212,589)</u>	<u>(160,358)</u>	<u>(52,231)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(102,980)</u>	<u>(122,980)</u>		<u>122,980</u>
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$ (102,980)</u>	<u>\$ (122,980)</u>	<u>\$</u>	<u>\$ 122,980</u>

**LUBBOCK COUNTY, TEXAS**

JABG JUVENILE ACCOUNTABILITY BLOCK GRANT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

**EXHIBIT C-23**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 30,507	\$ 30,507	\$ 30,507	\$
Total revenues	30,507	30,507	30,507	
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Professional Contract Services</i>	33,897	33,897	33,897	
Total Correctional	33,897	33,897	33,897	
Total expenditures	33,897	33,897	33,897	
Excess (deficiency) of revenues (under) expenditures	(3,390)	(3,390)	(3,390)	
Transfers in	3,390	3,390	3,390	
Total other financing sources (uses)	3,390	3,390	3,390	
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$



**LUBBOCK COUNTY, TEXAS**
**CJD- DRUG COURT**
**SPECIAL REVENUE FUND**
**BUDGETARY COMPARISON SCHEDULE**
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**
**EXHIBIT C-24**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 119,898	\$ 119,898	\$ 109,650	\$ (10,248)
Total revenues	119,898	119,898	109,650	(10,248)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	54,722	54,722	54,780	(58)
Supplies	22,142	22,142	16,272	5,870
Training/Dues	15,000	15,000	14,998	2
Professional/Contract Services	25,700	25,700	23,600	2,100
Other	2,334	2,334		2,334
Total Judicial	119,898	119,898	109,650	10,248
Total expenditures	119,898	119,898	109,650	10,248
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**

DOJ- DRUG COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

**EXHIBIT C-25**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 447,999	\$ 447,999	\$ 25,193	\$ (422,806)
Total revenues	447,999	447,999	25,193	(422,806)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	355,634	355,634	3,413	352,221
Supplies	35,690	35,690	2,917	32,773
Training/Dues	14,600	14,600	3,856	10,744
Professional/Contract Services	42,075	42,075	15,007	27,068
Total Judicial	447,999	447,999	25,193	422,806
Total expenditures	447,999	447,999	25,193	422,806
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
DISPUTE RESOLUTION FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 377,119	\$ 377,119	\$ 334,376	\$ (42,743)
Total revenues	<u>377,119</u>	<u>377,119</u>	<u>334,376</u>	<u>(42,743)</u>
Expenditures:				
Current:				
Legal				
<i>Salaries &amp; Benefits</i>	186,887	186,887	171,226	15,661
<i>Supplies</i>	23,184	18,689	18,919	1,770
<i>Utilities</i>	621	1,421	798	623
<i>Training/Dues</i>	29,640	29,847	30,259	(412)
<i>Professional Contract Services</i>	84,573	87,573	80,115	7,458
<i>Insurance/Bonds</i>	2,694	3,182	3,182	
Total Legal	<u>327,599</u>	<u>327,599</u>	<u>302,499</u>	<u>25,100</u>
Total expenditures	<u>327,599</u>	<u>327,599</u>	<u>302,499</u>	<u>25,100</u>
Excess (deficiency) of revenues (under) expenditures	<u>49,520</u>	<u>49,520</u>	<u>31,877</u>	<u>(17,643)</u>
Other financing sources (uses):				
<i>Transfers out</i>	(49,520)	(49,520)	(9)	(49,511)
Total other financing sources (uses)	<u>(49,520)</u>	<u>(49,520)</u>	<u>(9)</u>	<u>(49,511)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			<u>31,868</u>	<u>31,868</u>
Fund balances/equity, October 1	(82,486)	(82,486)	(82,486)	
Fund balances/equity, September 30	<u>\$ (82,486)</u>	<u>\$ (82,486)</u>	<u>\$ (50,618)</u>	<u>\$ 31,868</u>

**LUBBOCK COUNTY, TEXAS**  
**USDA-AG-MEDIATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-27**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 262,898	\$ 333,572	\$ 118,888	\$ (216,684)
Fees of Office	10,450	10,450	4,069	(6,381)
Other	52,700	52,700	46,018	(6,682)
Total revenues	326,048	396,722	166,975	(229,747)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	203,613	228,787	92,055	136,732
Supplies	6,600	29,502	3,177	26,325
Maintenance	715	7,715	3,700	4,015
Training/Dues	91,470	84,470	13,621	70,849
Professional Contract Services	19,570	19,870	7,423	12,447
Insurance/Bonds	898	990	990	
Other	52,700	74,906	46,018	28,888
Total Legal	375,566	446,240	166,984	279,256
Total expenditures	375,566	446,240	166,984	279,256
Excess (deficiency) of revenues (under) expenditures	(49,518)	(49,518)	(9)	49,509
Other financing sources (uses):				
Transfers in	49,520	49,520	9	(49,511)
Total other financing sources (uses)	49,520	49,520	9	49,511
Excess of revenues and other financing sources over (under) expenditures and other financing uses	2	2		(2)
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ 2	\$ 2	\$	\$ (2)

**LUBBOCK COUNTY, TEXAS**  
DOMESTIC RELATIONS OFFICE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

EXHIBIT C-28

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$	\$ 37,125	\$ 23,014	\$ (14,111)
<i>Investment Earnings</i>			55	55
Total revenues		37,125	23,069	(14,056)
Expenditures:				
Current:				
Legal				
<i>Training/Dues</i>		2,250	1,169	1,081
<i>Professional Contract Services</i>		34,875	21,367	13,508
Total Legal		37,125	22,536	14,589
Total expenditures		37,125	22,536	14,589
Excess (deficiency) of revenues (under) expenditures			533	533
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			533	533
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 533	\$ 533

**LUBBOCK COUNTY, TEXAS**  
**LAW LIBRARY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-29**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 151,121	\$ 175,121	\$ 182,432	\$ 7,311
Investment Earnings	200	200	909	709
Other	800	800	908	108
Total revenues	152,121	176,121	184,249	8,128
Expenditures:				
Current:				
Legal				
Salaries & Benefits	45,835	45,835	46,323	(488)
Supplies	1,825	825	286	539
Maintenance	100	100	75	25
Utilities	1,200	1,200	1,089	111
Training/Dues	200	200	200	
Total Legal	49,160	48,160	47,973	187
Capital Outlay	102,961	127,961	128,378	1,583
Total expenditures	152,121	176,121	174,351	1,770
Excess (deficiency) of revenues (under) expenditures			9,898	9,898
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			9,898	9,898
Fund balances/equity, October 1	3,930	3,930	3,930	
Fund balances/equity, September 30	\$ 3,930	\$ 3,930	\$ 13,828	\$ 9,898

**LUBBOCK COUNTY, TEXAS**  
**ELECTION SERVICES FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-30**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 620,800	\$ 620,800	\$ 356,059	\$ (264,741)
Investment Earnings			3,211	3,211
Total revenues	620,800	620,800	359,270	(261,530)
Expenditures:				
Current:				
Elections				
Salaries & Benefits	591,316	291,316	29,745	261,571
Supplies	65,800	61,300	30,347	30,953
Maintenance	10,000	10,000	1,801	8,199
Utilities		3,000	1,347	1,653
Training/Dues		1,500	1,396	104
Professional/Contract Services	20,000	316,000	203,352	112,648
Rental/Leases		4,000	2,299	1,701
Total Elections	687,116	687,116	270,287	416,829
Total expenditures	687,116	687,116	270,287	416,829
Excess (deficiency) of revenues (under) expenditures	(66,316)	(66,316)	88,983	155,299
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(66,316)	(66,316)	88,983	155,299
Fund balances/equity, October 1	127,103	127,103	127,103	
Fund balances/equity, September 30	\$ 60,787	\$ 60,787	\$ 216,086	\$ 155,299

**LUBBOCK COUNTY, TEXAS**

HAVA- HELP AMERICA VOTE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

**EXHIBIT C-31**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 1,574,967	\$ 1,574,967	\$ 1,574,573	\$ (394)
Total revenues	<u>1,574,967</u>	<u>1,574,967</u>	<u>1,574,573</u>	<u>(394)</u>
Expenditures:				
Current:				
Elections				
Supplies	2,175,130	2,175,130	2,175,130	
Maintenance	92,500	92,500		92,500
Training/Dues	9,000	9,000	8,605	395
Professional/Contract Services	171,345	171,345	171,345	
Elections				
Elections	2,447,975	2,447,975	2,355,080	92,895
Total Elections	<u>2,447,975</u>	<u>2,447,975</u>	<u>2,355,080</u>	<u>92,895</u>
Total expenditures	<u>2,447,975</u>	<u>2,447,975</u>	<u>2,355,080</u>	<u>92,895</u>
Excess (deficiency) of revenues (under) expenditures	<u>(873,008)</u>	<u>(873,008)</u>	<u>(780,507)</u>	<u>92,501</u>
Other financing sources (uses):				
Transfers in	873,010	873,010	780,507	(92,503)
Total other financing sources (uses)	<u>873,010</u>	<u>873,010</u>	<u>780,507</u>	<u>92,503</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	2	2		(2)
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$</u>	<u>\$ (2)</u>



**LUBBOCK COUNTY, TEXAS**

HAZARD MATERIAL EMG-LEPC

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

**EXHIBIT C-32**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 13,206	\$ 12,782	\$ (424)
<i>Other</i>		3,301	3,669	368
Total revenues		16,508	16,451	(57)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Professional Contract Services</i>		13,206	12,782	424
<i>Other</i>		3,301	3,669	(368)
Total Public Safety		16,508	16,451	57
Total expenditures		16,508	16,451	57
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**RECORDS PRESERVATION DIST CLK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-33**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 10,443	\$ 10,443	\$ 16,927	\$ 6,484
<i>Investment Earnings</i>	275	275	1,395	1,120
Total revenues	10,718	10,718	18,322	7,604
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	20,200	7,600	2,397	5,203
<i>Professional/Contract Services</i>		3,100	2,950	150
Total Judicial	20,200	10,700	5,347	5,353
<i>Capital Outlay</i>		9,500	9,382	118
Total expenditures	20,200	20,200	14,729	5,471
Excess (deficiency) of revenues (under) expenditures	(9,482)	(9,482)	3,593	13,075
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(9,482)	(9,482)	3,593	13,075
Fund balances/equity, October 1	27,075	27,075	27,075	
Fund balances/equity, September 30	\$ 17,593	\$ 17,593	\$ 30,668	\$ 13,075

**LUBBOCK COUNTY, TEXAS**  
**CO. CLERK RECORDS PRESERVATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-34**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 250,000	\$ 250,000	\$ 292,955	\$ 42,955
<i>Investment Earnings</i>	70,000	70,000	85,664	15,664
Total revenues	<u>320,000</u>	<u>320,000</u>	<u>378,619</u>	<u>58,619</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries &amp; Benefits</i>	60,929	60,929	34,305	26,624
<i>Supplies</i>	165,000	164,250	100,114	64,136
<i>Maintenance</i>	2,500	2,500	2,234	266
<i>Utilities</i>		750	379	371
Total General Administration	<u>228,429</u>	<u>228,429</u>	<u>137,032</u>	<u>91,397</u>
<i>Capital Outlay</i>	<u>750,000</u>	<u>750,000</u>	<u>488,287</u>	<u>261,713</u>
Total expenditures	<u>978,429</u>	<u>978,429</u>	<u>625,319</u>	<u>353,110</u>
Excess (deficiency) of revenues (under) expenditures	<u>(658,429)</u>	<u>(658,429)</u>	<u>(246,700)</u>	<u>411,729</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(658,429)	(658,429)	(246,700)	411,729
Fund balances/equity, October 1	2,033,627	2,033,627	2,033,627	
Fund balances/equity, September 30	<u>\$ 1,375,198</u>	<u>\$ 1,375,198</u>	<u>\$ 1,786,927</u>	<u>\$ 411,729</u>

**LUBBOCK COUNTY, TEXAS**  
**COMM. COURT RECORDS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-35**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 70,000	\$ 70,000	\$ 86,561	\$ 16,561
<i>Investment Earnings</i>	10,000	10,000	22,958	12,958
Total revenues	80,000	80,000	109,519	29,519
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	20,400	20,400	9,543	10,857
<i>Professional/Contract Services</i>	62,350	62,350	62,350	
<i>Rental/Leases</i>		1,000	927	73
Total General Administration	82,750	83,750	72,820	10,930
<i>Capital Outlay</i>	230,000	294,000	223,289	70,711
Total expenditures	312,750	377,750	296,109	81,641
Excess (deficiency) of revenues (under) expenditures	(232,750)	(297,750)	(186,590)	111,160
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(232,750)	(297,750)	(186,590)	111,160
Fund balances/equity, October 1			505,650	505,650
Fund balances/equity, September 30	\$ (232,750)	\$ (297,750)	\$ 319,060	\$ 616,810

**LUBBOCK COUNTY, TEXAS**  
**COURT HOUSE SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-36**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 130,000	\$ 130,000	\$ 142,143	\$ 12,143
<i>Investment Earnings</i>	4,000	4,000	1,985	(2,015)
Total revenues	<u>134,000</u>	<u>134,000</u>	<u>144,128</u>	<u>10,128</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries &amp; Benefits</i>	146,776	146,776	121,156	25,620
<i>Supplies</i>	3,500	6,000	4,854	1,146
<i>Training/Dues</i>	5,000	2,500	2,500	
Total Public Safety	<u>155,276</u>	<u>155,276</u>	<u>128,510</u>	<u>26,766</u>
Total expenditures	<u>155,276</u>	<u>155,276</u>	<u>128,510</u>	<u>26,766</u>
Excess (deficiency) of revenues (under) expenditures	<u>(21,276)</u>	<u>(21,276)</u>	<u>15,618</u>	<u>36,894</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(21,276)	(21,276)	15,618	36,894
Fund balances/equity, October 1	29,449	29,449	29,449	
Fund balances/equity, September 30	<u>\$ 8,173</u>	<u>\$ 8,173</u>	<u>\$ 45,067</u>	<u>\$ 36,894</u>

**LUBBOCK COUNTY, TEXAS**  
**HERITAGE TOURISM FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-37**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 150	\$ 150	\$ 94	\$ (56)
Total revenues	150	150	94	(56)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	5,000	5,000	4,220	780
<i>Training/Dues</i>	2,000	2,000		2,000
<i>Total General Administration</i>	7,000	7,000	4,220	2,780
Total expenditures	7,000	7,000	4,220	2,780
Excess (deficiency) of revenues (under) expenditures	(6,850)	(6,850)	(4,126)	2,724
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(6,850)	(6,850)	(4,126)	2,724
Fund balances/equity, October 1	4,126	4,126	4,126	
Fund balances/equity, September 30	\$ (2,724)	\$ (2,724)	\$	\$ 2,724

**LUBBOCK COUNTY, TEXAS**  
**JUDICIAL TECHNOLOGY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-38**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$	\$ 5,560	\$ 27,100	\$ 21,540
<i>Investment Earnings</i>			547	547
Total revenues		5,560	27,647	22,087
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>			1,964	(1,964)
Total Judicial			1,964	(1,964)
<i>Capital Outlay</i>		1,967		1,967
Total expenditures		1,967	1,964	3
Excess (deficiency) of revenues (under) expenditures		3,593	25,683	22,090
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		3,593	25,683	22,090
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ 3,593	\$ 25,683	\$ 22,090

**LUBBOCK COUNTY, TEXAS**  
**SHERIFF CONTRABAND FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-39**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 151,000	\$ 151,000	\$ 64,922	\$ (86,078)
<i>Investment Earnings</i>	500	500	1,972	1,472
<i>Other</i>			4,186	4,186
Total revenues	151,500	151,500	71,080	(80,420)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	25,000	25,000	22,219	2,781
<i>Utilities</i>	3,000	3,000	1,693	1,307
<i>Training/Dues</i>	5,500	5,500	500	5,000
<i>Other</i>	44,000	44,000	26,345	17,655
Total Public Safety	77,500	77,500	50,757	26,743
<i>Capital Outlay</i>	15,000	15,000		15,000
Total expenditures	92,500	92,500	50,757	41,743
Excess (deficiency) of revenues (under) expenditures	59,000	59,000	20,323	(38,677)
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	59,000	59,000	20,323	(38,677)
Fund balances/equity, October 1	92,929	92,929	92,929	
Fund balances/equity, September 30	\$ 151,929	\$ 151,929	\$ 113,252	\$ (38,677)



**LUBBOCK COUNTY, TEXAS**
**EXHIBIT C-40**

INMATE SUPPLY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 3,000	\$ 3,000	\$ 13,842	\$ 10,842
<i>Other</i>	125,000	125,000	232,167	107,167
Total revenues	128,000	128,000	246,009	118,009
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	47,000	47,000	42,986	4,014
<i>Total Public Safety</i>	47,000	47,000	42,986	4,014
Total expenditures	47,000	47,000	42,986	4,014
Excess (deficiency) of revenues (under) expenditures	81,000	81,000	203,023	122,023
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	81,000	81,000	203,023	122,023
Fund balances/equity, October 1	486,203	486,203	486,203	
Fund balances/equity, September 30	\$ 567,203	\$ 567,203	\$ 689,226	\$ 122,023

# LUBBOCK COUNTY, TEXAS

VINE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

EXHIBIT C-41

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 55,988	\$ 55,988	\$ 55,988	\$
Total revenues	55,988	55,988	55,988	
Expenditures:				
Current:				
Correctional				
Supplies	55,988	55,988	55,988	
Total Correctional	55,988	55,988	55,988	
Total expenditures	55,988	55,988	55,988	
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**HOMELAND SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-42**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 329,916	\$ 370,666	\$ 57,515	\$ (313,151)
Total revenues	<u>329,916</u>	<u>370,666</u>	<u>57,515</u>	<u>(313,151)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	300,000	300,000	11,393	288,607
Total Public Safety	<u>300,000</u>	<u>300,000</u>	<u>11,393</u>	<u>288,607</u>
<i>Capital Outlay</i>	29,916	70,486	46,122	24,364
Total expenditures	<u>329,916</u>	<u>370,486</u>	<u>57,515</u>	<u>312,971</u>
Excess (deficiency) of revenues (under) expenditures		<u>180</u>		<u>(180)</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		180		(180)
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$ 180</u>	<u>\$</u>	<u>\$ (180)</u>

**LUBBOCK COUNTY, TEXAS**  
**ENVIRONMENTAL OFFICER**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-43**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Total revenues	\$	\$	\$	\$
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Other</i>	8,000	8,000	1,339	6,661
<i>Total Public Safety</i>	8,000	8,000	1,339	6,661
Total expenditures	8,000	8,000	1,339	6,661
Excess (deficiency) of revenues (under) expenditures	(8,000)	(8,000)	(1,339)	6,661
Other financing sources (uses):				
<i>Transfers in</i>			1,339	1,339
Total other financing sources (uses)			1,339	(1,339)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(8,000)	(8,000)		8,000
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ (8,000)	\$ (8,000)	\$	\$ 8,000

**LUBBOCK COUNTY, TEXAS**  
**NARCOTICS ENFORCEMENT GRANT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-44**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 95,931	\$ 95,931	\$ 53,450	\$ (42,481)
Total revenues	95,931	95,931	53,450	(42,481)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries &amp; Benefits</i>	55,607	55,607	47,813	7,794
<i>Supplies</i>	32,394	32,394	2,550	29,844
<i>Maintenance</i>	3,591	3,591	1,138	2,453
<i>Utilities</i>	2,709	2,709	1,849	860
<i>Training/Dues</i>	1,630	1,630	100	1,530
Total Public Safety	95,931	95,931	53,450	42,481
Total expenditures	95,931	95,931	53,450	42,481
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**LECD GRANT- EMERGENCY COMM.**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-45**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 14,580	\$ 14,580	\$ 11,339	\$ (3,241)
Total revenues	14,580	14,580	11,339	(3,241)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	16,200	16,200	12,599	3,601
<i>Total Public Safety</i>	16,200	16,200	12,599	3,601
Total expenditures	16,200	16,200	12,599	3,601
Excess (deficiency) of revenues (under) expenditures	(1,620)	(1,620)	(1,260)	360
Transfers in	1,620	1,620	1,260	(360)
Total other financing sources (uses)	1,620	1,620	1,260	360
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**

SAFE NEIGHBORHOOD- SO

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 10,466	\$ 10,466	\$ 755	\$ (9,711)
Total revenues	10,466	10,466	755	(9,711)
Expenditures:				
Current:				
Public Safety				
Salaries & Benefits	10,466	10,466	755	9,711
Total Public Safety	10,466	10,466	755	9,711
Total expenditures	10,466	10,466	755	9,711
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**CDA BUSINESS CRIMES FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-47**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 380,000	\$ 380,000	\$ 354,335	\$ (25,665)
<i>Investment Earnings</i>	2,000	2,000	2,533	533
<i>Other</i>	76,000	76,000	36,751	(39,249)
Total revenues	<u>458,000</u>	<u>458,000</u>	<u>393,619</u>	<u>(64,381)</u>
Expenditures:				
Current:				
Legal				
<i>Salaries &amp; Benefits</i>	332,942	358,191	344,779	13,412
<i>Supplies</i>	15,000	15,340	17,753	(2,413)
<i>Maintenance</i>	10,000	8,411	6,411	2,000
<i>Training/Dues</i>	77,000	57,979	61,987	(4,008)
<i>Professional Contract Services</i>	22,000	17,021	17,290	(269)
Total Legal	<u>456,942</u>	<u>456,942</u>	<u>448,220</u>	<u>8,722</u>
Total expenditures	<u>456,942</u>	<u>456,942</u>	<u>448,220</u>	<u>8,722</u>
Excess (deficiency) of revenues (under) expenditures	<u>1,058</u>	<u>1,058</u>	<u>(54,601)</u>	<u>(55,659)</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	1,058	1,058	(54,601)	(55,659)
Fund balances/equity, October 1	61,834	61,834	61,834	
Fund balances/equity, September 30	<u>\$ 62,892</u>	<u>\$ 62,892</u>	<u>\$ 7,233</u>	<u>\$ (55,659)</u>



**LUBBOCK COUNTY, TEXAS**

CDA CONTRABAND FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

**EXHIBIT C-48**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 50,000	\$ 50,000	\$	\$ (50,000)
<i>Investment Earnings</i>	2,200	2,200	2,797	597
<i>Other</i>	20,000	20,000	71,997	51,997
Total revenues	72,200	72,200	74,794	2,594
Expenditures:				
Current:				
Legal				
<i>Supplies</i>	18,000	7,600		7,600
<i>Training/Dues</i>	10,000	6,000		6,000
<i>Other</i>	40,000	54,400	52,347	2,053
Total Legal	68,000	68,000	52,347	15,653
Capital Outlay	10,000	10,000		10,000
Total expenditures	78,000	78,000	52,347	25,653
Excess (deficiency) of revenues (under) expenditures	(5,800)	(5,800)	22,447	28,247
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(5,800)	(5,800)	22,447	28,247
Fund balances/equity, October 1	69,254	69,254	69,254	
Fund balances/equity, September 30	\$ 63,454	\$ 63,454	\$ 91,701	\$ 28,247

**LUBBOCK COUNTY, TEXAS**  
**SPATF GRANT- CDA**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-49**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 361,180	\$ 361,180	\$ 336,558	\$ (24,622)
Total revenues	361,180	361,180	336,558	(24,622)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	300,308	294,308	271,208	23,100
Supplies	73,795	84,295	79,634	4,661
Training/Dues	8,500	6,000	4,700	1,300
Total Legal	382,604	384,604	355,542	29,062
Capital Outlay	47,000	47,000	43,098	3,902
Total expenditures	429,604	431,604	398,640	32,964
Excess (deficiency) of revenues (under) expenditures	(68,424)	(70,424)	(62,082)	8,342
Other financing sources (uses):				
Transfers in	68,424	68,424	62,082	(6,342)
Total other financing sources (uses)	68,424	68,424	62,082	6,342
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(2,000)		2,000
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ (2,000)	\$	\$ 2,000

# LUBBOCK COUNTY, TEXAS

LLEBG- CDA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

EXHIBIT C-50

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 67,015	\$ 67,015	\$ 11,001	\$ (56,014)
Investment Earnings	1,460	1,460	2,950	1,490
Total revenues	68,475	68,475	13,951	(54,524)
Expenditures:				
Current:				
Legal				
Supplies	15,173	15,173	15,173	
Total Legal	15,173	15,173	15,173	
Capital Outlay	60,748	60,748		60,748
Total expenditures	75,921	75,921	15,173	60,748
Excess (deficiency) of revenues (under) expenditures	(7,446)	(7,446)	(1,222)	6,224
Transfers in	7,446	7,446	1,222	(6,224)
Total other financing sources (uses)	7,446	7,446	1,222	6,224
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**JAG-JUSTICE ASSISTANCE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-51**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 145,869	\$ 230,136	\$ 80,781	\$ (149,355)
Investment Earnings	1,775	1,775		(1,775)
Total revenues	147,644	231,911	80,781	(151,130)
Expenditures:				
Current:				
Legal				
Supplies	23,304	23,304	16,011	7,293
Other	4,213	4,213		4,213
Total Legal	27,517	27,517	16,011	11,506
Capital Outlay	204,394	204,394	64,770	139,624
Total expenditures	231,911	231,911	80,781	151,130
Excess (deficiency) of revenues (under) expenditures	(84,267)			
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(84,267)			
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ (84,267)	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**

SAFE NEIGHBORHOOD- CDA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

**EXHIBIT C-52**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 8,641	\$ 34,379	\$ 25,512	\$ (8,867)
Total revenues	8,641	34,379	25,512	(8,867)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	8,641	34,972	25,512	9,460
Total Legal	8,641	34,972	25,512	9,460
Total expenditures	8,641	34,972	25,512	9,460
Excess (deficiency) of revenues (under) expenditures		(593)		593
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(593)		593
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ (593)	\$	\$ 593

**LUBBOCK COUNTY, TEXAS**  
**CDA- VIOLENCE AGAINST WOMEN**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-53**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 79,361	\$ 79,361	\$ 66,559	\$ (12,802)
Total revenues	<u>79,361</u>	<u>79,361</u>	<u>66,559</u>	<u>(12,802)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries &amp; Benefits</i>	102,134	102,134	87,615	14,519
<i>Training/Dues</i>	3,750	3,750	1,697	2,053
Total Legal	<u>105,884</u>	<u>105,884</u>	<u>89,312</u>	<u>16,572</u>
Total expenditures	<u>105,884</u>	<u>105,884</u>	<u>89,312</u>	<u>16,572</u>
Excess (deficiency) of revenues (under) expenditures	<u>(26,523)</u>	<u>(26,523)</u>	<u>(22,753)</u>	<u>3,770</u>
Transfers in	<u>26,523</u>	<u>26,523</u>	<u>22,753</u>	<u>(3,770)</u>
Total other financing sources (uses)	<u>26,523</u>	<u>26,523</u>	<u>22,753</u>	<u>3,770</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

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

SEPTEMBER 30, 2006

	201 Interest Sinking Fund 2006	202 Debt Service Fund	Total Nonmajor Debt Service Funds (See Exhibit C-1)
<b>ASSETS AND OTHER DEBITS</b>			
Assets:			
Pooled Cash & Cash Equivalents	\$ 71,823	\$ 190,414	\$ 262,237
Investments		675,107	675,107
Receivables ( net of allowances for uncollectibles):			
Taxes		67,458	67,458
Other	318	12,682	13,000
Total Assets	<u>\$ 72,141</u>	<u>\$ 945,661</u>	<u>\$ 1,017,802</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
Liabilities:			
Deferred Revenue:			
Other	\$	\$ 42,618	\$ 42,618
Total Liabilities		<u>42,618</u>	<u>42,618</u>
Equity:			
Fund Balances			
Reserved For:			
Debt Service	72,141	903,043	975,184
Unreserved, reported in:			
Total equity	<u>72,141</u>	<u>903,043</u>	<u>975,184</u>
Total Liabilities & Equity	<u>\$ 72,141</u>	<u>\$ 945,661</u>	<u>\$ 1,017,802</u>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	201 Interest Sinking Fund 2006	202 Debt Service Fund	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenue:			
Taxes	\$	\$	\$
Investment Earnings	72,141	90,113	162,254
Total revenues	<u>72,141</u>	<u>6,693,643</u>	<u>6,765,784</u>
Expenditures:			
Current:			
Debt Service:			
Principal Retirement		2,915,000	2,915,000
Interest and Fiscal Charges		3,523,850	3,523,850
Total expenditures		<u>6,438,850</u>	<u>6,438,850</u>
Excess (deficiency) of revenues (under) expenditures	72,141	254,793	326,934
Other financing sources (uses):			
Total other financing sources (uses)			
Net change in fund balances	72,141	254,793	326,934
Fund balances/equity, October 1		648,250	648,250
Fund balances/equity, September 30	<u>\$ 72,141</u>	<u>\$ 903,043</u>	<u>\$ 975,184</u>



**LUBBOCK COUNTY, TEXAS**

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2006

EXHIBIT C-56

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 6,706,355	\$ 6,706,355	\$ 6,603,530	\$ (102,825)
<i>Investment Earnings</i>	80,000	80,000	90,113	10,113
Total revenues	6,786,355	6,786,355	6,693,643	(92,712)
Expenditures:				
<i>Debt Service</i>				
<i>Principal Retirement</i>	2,915,000	2,915,000	2,915,000	
<i>Interest and Fiscal Charges</i>	3,523,850	3,523,850	3,523,850	
Total Debt Service	6,438,850	6,438,850	6,438,850	
Total expenditures	6,438,850	6,438,850	6,438,850	
Excess (deficiency) of revenues (under) expenditures	347,505	347,505	254,793	(92,712)
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	347,505	347,505	254,793	(92,712)
Fund balances/equity, October 1	648,250	648,250	648,250	
Fund balances/equity, September 30	\$ 995,755	\$ 995,755	\$ 903,043	\$ (92,712)

**LUBBOCK COUNTY, TEXAS**  
**CAPITAL PROJECTS FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2006**

**EXHIBIT C-57**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 50,000	\$ 50,000	\$ 2,022,887	\$ 1,972,887
Total revenues	50,000	50,000	2,022,887	1,972,887
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	2,000	92,000	73,337	18,663
<i>Training/Dues</i>	10,000	10,000	2,312	7,688
<i>Professional Contract Services</i>	2,108,000	1,990,500	1,265,589	724,911
Total Public Safety	2,120,000	2,092,500	1,666,994	425,506
<i>Capital Outlay</i>	33,152,000	35,439,500	35,421,713	17,787
Total expenditures	35,272,000	37,532,000	37,088,707	443,293
Excess (deficiency) of revenues (under) expenditures	(35,222,000)	(37,482,000)	(35,065,820)	2,416,180
Other financing sources (uses):				
<i>Capital leases</i>			12,825,756	12,825,756
Total other financing sources (uses)			12,825,756	(12,825,756)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(35,222,000)	(37,482,000)	(22,240,064)	15,241,936
Fund balances/equity, October 1	78,387,405	78,387,405	78,387,405	
Fund balances/equity, September 30	\$ 43,165,405	\$ 40,905,405	\$ 56,147,341	\$ 15,241,936

**LUBBOCK COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**SEPTEMBER 30, 2006**

	401 Employee Health	403 Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
<b>ASSETS:</b>			
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 1,054,080	\$ 625,220	\$ 1,679,300
<i>Investments</i>	3,737,191	2,216,681	5,953,872
Receivables ( net of allowances for uncollectibles):			
<i>Other</i>	35,999	12,572	48,571
<i>Other Current Assets</i>		32,621	32,621
<b>Total Assets</b>	<b>\$ 4,827,270</b>	<b>\$ 2,887,094</b>	<b>\$ 7,714,364</b>
<b>LIABILITIES:</b>			
<i>Accounts Payable</i>	\$ 648,180	\$ 1,028,506	\$ 1,676,686
<b>Total Liabilities</b>	<b>648,180</b>	<b>1,028,506</b>	<b>1,676,686</b>
<b>NET ASSETS:</b>			
Unrestricted	4,179,090	1,858,588	6,037,678
<b>Total Net Assets</b>	<b>\$ 4,179,090</b>	<b>\$ 1,858,588</b>	<b>\$ 6,037,678</b>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	401 Employee Health	403 Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
Charges for Interfund Services	\$ 5,442,526	\$ 1,365,272	\$ 6,807,798
Total Operating Revenues	<u>5,442,526</u>	<u>1,365,272</u>	<u>6,807,798</u>
OPERATING EXPENSES:			
Administration	802,618	5,015	807,633
Insurance/Bonds		159,214	159,214
Life Insurance Premiums	24,620		24,620
Paid Claims	3,591,955	439,341	4,031,296
Total Operating Expenses	<u>4,419,193</u>	<u>603,570</u>	<u>5,022,763</u>
Operating Income (Loss)	<u>1,023,333</u>	<u>761,702</u>	<u>1,785,035</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	<u>190,632</u>	<u>108,431</u>	<u>299,063</u>
Total Non-operating Revenues (Expenses)	<u>190,632</u>	<u>108,431</u>	<u>299,063</u>
Net Income (Loss) before Operating Transfers	<u>1,213,965</u>	<u>870,133</u>	<u>2,084,098</u>
OPERATING TRANSFERS			
Net Income (Loss) after Operating Transfers	<u>1,213,965</u>	<u>870,133</u>	<u>2,084,098</u>
Net Assets, October 1	2,965,125	988,455	3,953,580
Net Assets, September 30	<u>\$ 4,179,090</u>	<u>\$ 1,858,588</u>	<u>\$ 6,037,678</u>

**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF CASH FLOWS****ALL INTERNAL SERVICE FUNDS****FOR THE YEAR ENDED SEPTEMBER 30, 2006**

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-9)
<b>Cash Flows from Operating Activities:</b>			
<i>Interfund Services Provided and Used</i>	\$ 5,422,347	\$ 1,360,995	\$ 6,783,342
<i>Cash Payments to Suppliers for Goods and Services</i>	(4,453,259)	(522,913)	(4,976,172)
Net Cash Provided (Used) by Operating Activities	<u>969,088</u>	<u>838,082</u>	<u>1,807,170</u>
<b>Cash Flows from Investing Activities:</b>			
<i>Purchase of Investments</i>	(3,737,191)	(2,216,681)	(5,953,872)
<i>Interest and Dividends on Investments</i>	190,631	108,431	299,062
Net Cash Provided (Used) for Investing Activities	<u>(3,546,560)</u>	<u>(2,108,250)</u>	<u>(5,654,810)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(2,577,472)	(1,270,168)	(3,847,640)
Cash and Cash Equivalents at Beginning of Year	3,631,552	1,895,388	5,526,940
Cash and Cash Equivalents at End of Year	<u>\$ 1,054,080</u>	<u>\$ 625,220</u>	<u>\$ 1,679,300</u>
<b>Reconciliation of Operating Income to Net Cash     Provided by Operating Activities:</b>			
Operating Income (Loss)	\$ 1,023,333	\$ 761,702	\$ 1,785,035
Change in Assets and Liabilities:			
<i>Decrease (Increase) in Receivables</i>	(20,179)	(4,277)	(24,456)
<i>Decrease (Increase) in Other Assets</i>		5,473	5,473
<i>Increase (Decrease) in Accounts Payable</i>	(34,066)	75,184	41,118
Total Adjustments	<u>(54,245)</u>	<u>76,380</u>	<u>22,135</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 969,088</u>	<u>\$ 838,082</u>	<u>\$ 1,807,170</u>

**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2006**

	500 Bail Security Fund	501 Tax Assessor Collector	502 County Clerk	503 District Clerk
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 380,897	\$ 11,768	\$ 851,827	\$ 6,954,447
Receivables ( net of allowances for uncollectibles):				
<i>Other</i>				
Total Assets and Other Debits	<u>\$ 380,897</u>	<u>\$ 11,768</u>	<u>\$ 851,827</u>	<u>\$ 6,954,447</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>		5,359	32,864	25,730
<i>Due to Other Funds</i>		6,350	983	550
<i>Accrued Personal Leave</i>				
<i>Due to Trust Beneficiaries</i>			785,015	6,059,662
<i>Other Liabilities</i>	380,897	59	32,965	868,505
Total Liabilities	<u>380,897</u>	<u>11,768</u>	<u>851,827</u>	<u>6,954,447</u>
Total Liabilities, Equity & Other Credits	<u>\$ 380,897</u>	<u>\$ 11,768</u>	<u>\$ 851,827</u>	<u>\$ 6,954,447</u>

504 Justice of the Peace Precinct 1	505 Justice of the Peace Precinct 2	506 Justice of the Peace Precinct 3	507 Justice of the Peace Precinct 4	511 Federal District Attorney
\$ 10,200	\$ 10,300	\$ 15,140	\$ 10,200	\$ 203,650
<u>\$ 10,200</u>	<u>\$ 10,300</u>	<u>\$ 15,140</u>	<u>\$ 10,200</u>	<u>\$ 203,650</u>
\$	\$	\$	\$	\$
10,200	10,300	15,140	10,200	413
				182,455
				20,782
<u>10,200</u>	<u>10,300</u>	<u>15,140</u>	<u>10,200</u>	<u>203,650</u>
<u>\$ 10,200</u>	<u>\$ 10,300</u>	<u>\$ 15,140</u>	<u>\$ 10,200</u>	<u>\$ 203,650</u>

**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2006**

	512 Court Evidence Sheriff	513 Juvenile Probation	601 Specialized Drug Court	602 MH/ MR Caseload
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 291,283	\$ 6,807	\$ 29,334	\$ 25,575
Receivables ( net of allowances for uncollectibles):				
<i>Other</i>			2,347	
<b>Total Assets and Other Debits</b>	<b>\$ 291,283</b>	<b>\$ 6,807</b>	<b>\$ 31,681</b>	<b>\$ 25,575</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
<i>Accounts Payable</i>	\$	\$	\$ 2,491	\$ 4,700
<i>Due to Other Governments</i>				
<i>Due to Other Funds</i>	13,000			
<i>Accrued Personal Leave</i>			2,666	2,849
<i>Due to Trust Beneficiaries</i>	215,075			
<i>Other Liabilities</i>	63,208	6,807	26,524	18,026
<b>Total Liabilities</b>	<b>291,283</b>	<b>6,807</b>	<b>31,681</b>	<b>25,575</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 291,283</b>	<b>\$ 6,807</b>	<b>\$ 31,681</b>	<b>\$ 25,575</b>



603	604	606	607	608
ISP Caseload	Pretrial Services	Community Services	ISP	Day Reporting
\$ 17,509	\$ 71,586	\$ 1,053,409	\$ 10,886	\$ 67,574
		148,692		
<u>\$ 17,509</u>	<u>\$ 71,586</u>	<u>\$ 1,202,101</u>	<u>\$ 10,886</u>	<u>\$ 67,574</u>
\$ 2,175	\$ 13,366	\$ 183,139	\$ 2,108	\$ 7,015
2,285	13,794	133,019	738	9,443
		597,291		
13,049	44,426	288,652	8,040	51,116
<u>17,509</u>	<u>71,586</u>	<u>1,202,101</u>	<u>10,886</u>	<u>67,574</u>
<u>\$ 17,509</u>	<u>\$ 71,586</u>	<u>\$ 1,202,101</u>	<u>\$ 10,886</u>	<u>\$ 67,574</u>

**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2006**

	614 Caseload Reduction 019-DP	617 CRTC Aftercare 020-DP	650 Community Corrections Facility
<b>ASSETS AND OTHER DEBITS</b>			
Assets:			
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 170,285	\$ 32,025	\$ 1,162,696
Receivables ( net of allowances for uncollectibles):			
<i>Other</i>			16,323
<b>Total Assets and Other Debits</b>	<u>\$ 170,285</u>	<u>\$ 32,025</u>	<u>\$ 1,179,019</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
Liabilities:			
<i>Accounts Payable</i>	\$ 19,222	\$ 4,382	\$ 96,591
<i>Due to Other Governments</i>			
<i>Due to Other Funds</i>			
<i>Accrued Personal Leave</i>	9,960	1,730	56,496
<i>Due to Trust Beneficiaries</i>			
<i>Other Liabilities</i>	141,103	25,913	1,025,932
<b>Total Liabilities</b>	<u>170,285</u>	<u>32,025</u>	<u>1,179,019</u>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<u>\$ 170,285</u>	<u>\$ 32,025</u>	<u>\$ 1,179,019</u>

652	654	656	Total Agency Funds (See Exhibit A-10)
TAIP	RSAT	DP/ RSAT	
\$ 334,799	\$	\$ 350,534	\$ 12,072,731
731	18,165	2,729	188,987
<u>\$ 335,530</u>	<u>\$ 18,165</u>	<u>\$ 353,263</u>	<u>\$ 12,261,718</u>
\$ 17,961	\$ 12,049	\$ 11,737	\$ 376,936
			64,366
			66,723
3,797	1,217	6,262	244,256
			7,839,498
<u>313,772</u>	<u>4,899</u>	<u>335,264</u>	<u>3,669,939</u>
<u>335,530</u>	<u>18,165</u>	<u>353,263</u>	<u>12,261,718</u>
<u>\$ 335,530</u>	<u>\$ 18,165</u>	<u>\$ 353,263</u>	<u>\$ 12,261,718</u>

**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2006****EXHIBIT C-62**

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<b>BAIL SECURITY FUND</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 419,739	\$ 221,062	\$ 259,904	\$ 380,897
Total Assets	<u>\$ 419,739</u>	<u>\$ 221,062</u>	<u>\$ 259,904</u>	<u>\$ 380,897</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	419,739	221,062	259,904	380,897
Total Liabilities	<u>\$ 419,739</u>	<u>\$ 221,062</u>	<u>\$ 259,904</u>	<u>\$ 380,897</u>
<b>TAX ASSESSOR/COLLECTOR</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 10,177	\$ 60,113,469	\$ 60,111,878	\$ 11,768
Total Assets	<u>\$ 10,177</u>	<u>\$ 60,113,469</u>	<u>\$ 60,111,878</u>	<u>\$ 11,768</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	1,207,898	54,863,873	56,066,412	5,359
Due to Other Funds	6,350	16,323	16,323	6,350
Other Liabilities	(1,204,071)	5,233,273	4,029,143	59
Total Liabilities	<u>\$ 10,177</u>	<u>\$ 60,113,469</u>	<u>\$ 60,111,878</u>	<u>\$ 11,768</u>
<b>COUNTY CLERK</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 866,206	\$ 4,348,334	\$ 4,362,713	\$ 851,827
Total Assets	<u>\$ 866,206</u>	<u>\$ 4,348,334</u>	<u>\$ 4,362,713</u>	<u>\$ 851,827</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	35,148	146,831	149,115	32,864
Due to Other Funds		983		983
Due to Trust Beneficiaries	790,913	1,243,624	1,249,522	785,015
Other Liabilities	40,145	3,017,896	3,025,076	32,965
Total Liabilities	<u>\$ 866,206</u>	<u>\$ 4,409,334</u>	<u>\$ 4,423,713</u>	<u>\$ 851,827</u>
<b>DISTRICT CLERK</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 7,365,385	\$ 6,822,501	\$ 7,233,439	\$ 6,954,447
Total Assets	<u>\$ 7,365,385</u>	<u>\$ 6,822,501</u>	<u>\$ 7,233,439</u>	<u>\$ 6,954,447</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	30,573	112,001	116,844	25,730
Due to Other Funds	50	500		550
Due to Trust Beneficiaries	6,324,039	2,953,407	3,217,784	6,059,662
Other Liabilities	1,010,723	3,756,593	3,898,811	868,505
Total Liabilities	<u>\$ 7,365,385</u>	<u>\$ 6,822,501</u>	<u>\$ 7,233,439</u>	<u>\$ 6,954,447</u>

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

YEAR ENDED SEPTEMBER 30, 2006

**EXHIBIT C-62**

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<b>JUSTICES OF PEACE NOS. 1-4</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 45,840	\$ 93,244	\$ 93,244	\$ 45,840
Total Assets	<u>\$ 45,840</u>	<u>\$ 93,244</u>	<u>\$ 93,244</u>	<u>\$ 45,840</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Funds	45,840	93,244	93,244	45,840
Total Liabilities	<u>\$ 45,840</u>	<u>\$ 93,244</u>	<u>\$ 93,244</u>	<u>\$ 45,840</u>
<b>DISTRICT ATTORNEY</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 178,730	\$ 2,946,679	\$ 2,921,759	\$ 203,650
Total Assets	<u>\$ 178,730</u>	<u>\$ 2,946,679</u>	<u>\$ 2,921,759</u>	<u>\$ 203,650</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	16,186	413	16,186	413
Due to Trust Beneficiaries	156,758	2,651,573	2,625,876	182,455
Other Liabilities	5,786	294,693	279,697	20,782
Total Liabilities	<u>\$ 178,730</u>	<u>\$ 2,946,679</u>	<u>\$ 2,921,759</u>	<u>\$ 203,650</u>
<b>SHERIFF</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 267,387	\$ 1,445,859	\$ 1,421,963	\$ 291,283
Total Assets	<u>\$ 267,387</u>	<u>\$ 1,445,859</u>	<u>\$ 1,421,963</u>	<u>\$ 291,283</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Funds	13,000			13,000
Due to Trust Beneficiaries	186,247	1,307,660	1,278,832	215,075
Other Liabilities	68,140	138,200	143,132	63,208
Total Liabilities	<u>\$ 267,387</u>	<u>\$ 1,445,860</u>	<u>\$ 1,421,964</u>	<u>\$ 291,283</u>
<b>JUVENILE PROBATION</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 7,314	\$ 39,231	\$ 39,738	\$ 6,807
Total Assets	<u>\$ 7,314</u>	<u>\$ 39,231</u>	<u>\$ 39,738</u>	<u>\$ 6,807</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	7,314	39,231	39,738	6,807
Total Liabilities	<u>\$ 7,314</u>	<u>\$ 39,231</u>	<u>\$ 39,738</u>	<u>\$ 6,807</u>
<b>SUBDIVISION TRUST</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 24,191	\$	\$ 24,191	\$
Total Assets	<u>\$ 24,191</u>	<u>\$</u>	<u>\$ 24,191</u>	<u>\$</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	24,191		24,191	
Total Liabilities	<u>\$ 24,191</u>	<u>\$</u>	<u>\$ 24,191</u>	<u>\$</u>

**LUBBOCK COUNTY, TEXAS****EXHIBIT C-62****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2006**

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<b>JOHNSON ADDITION TRUST</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 140	\$	\$ 140	\$
Total Assets	<u>\$ 140</u>	<u>\$</u>	<u>\$ 140</u>	<u>\$</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	140		140	
Total Liabilities	<u>\$ 140</u>	<u>\$</u>	<u>\$ 140</u>	<u>\$</u>
<b>TAX ESCROW</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 58,251	\$	\$ 58,251	\$
Total Assets	<u>\$ 58,251</u>	<u>\$</u>	<u>\$ 58,251</u>	<u>\$</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	58,251		58,251	
Total Liabilities	<u>\$ 58,251</u>	<u>\$</u>	<u>\$ 58,251</u>	<u>\$</u>
<b>FEDERAL RESOURCES DISTRICT</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 789	\$	\$ 789	\$
Total Assets	<u>\$ 789</u>	<u>\$</u>	<u>\$ 789</u>	<u>\$</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	789		789	
Total Liabilities	<u>\$ 789</u>	<u>\$</u>	<u>\$ 789</u>	<u>\$</u>
<b>COURT EVIDENCE ESCROW</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 1,372	\$	\$ 1,372	\$
Total Assets	<u>\$ 1,372</u>	<u>\$</u>	<u>\$ 1,372</u>	<u>\$</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Trust Beneficiaries	513		513	
Other Liabilities	859		859	
Total Liabilities	<u>\$ 1,372</u>	<u>\$</u>	<u>\$ 1,372</u>	<u>\$</u>
<b>COMMUNITY SUPERVISION &amp; CORRECTIONS DEPARTMENT</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 2,673,414	\$ 15,846,241	\$ 15,193,443	\$ 3,326,212
Other Receivables	13,645	1,052,262	876,920	186,987
Total Assets	<u>\$ 2,687,059</u>	<u>\$ 16,898,503</u>	<u>\$ 16,070,363</u>	<u>\$ 3,515,199</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 1,167,773	\$ 8,305,231	\$ 9,096,068	\$ 376,936
Accrued Vacation Payable	223,263	41,406	20,413	244,256
Due to Trust Beneficiaries	379,601	2,612,827	2,395,137	597,291
Other Liabilities	916,422	5,939,039	4,558,745	2,296,716
Total Liabilities	<u>\$ 2,687,059</u>	<u>\$ 16,898,503</u>	<u>\$ 16,070,363</u>	<u>\$ 3,515,199</u>

**LUBBOCK COUNTY, TEXAS**

EXHIBIT C-62

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

## ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2006

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<b>TOTAL AGENCY FUNDS:</b>				
<b>ASSETS</b>				
<i>Cash &amp; Investments</i>	\$ 11,918,935	\$ 91,876,620	\$ 91,722,824	\$ 12,072,731
<i>Other Receivables</i>	13,645	1,052,262	876,920	188,987
<b>Total Assets</b>	<b>\$ 11,932,580</b>	<b>\$ 92,928,882</b>	<b>\$ 92,599,744</b>	<b>\$ 12,261,718</b>
<b>LIABILITIES</b>				
<i>Accounts Payable</i>	\$ 1,167,773	\$ 8,305,231	\$ 9,096,068	\$ 376,936
<i>Due to Other Governments</i>	1,289,805	55,123,118	56,348,557	64,366
<i>Due to Other Funds</i>	65,240	111,050	109,567	66,723
<i>Accrued Vacation Payable</i>	223,263	41,406	20,413	244,256
<i>Due to Trust Beneficiaries</i>	7,838,071	10,769,091	10,767,664	7,839,498
<i>Other Liabilities</i>	1,348,428	18,639,987	16,318,476	3,669,939
<b>Total Liabilities</b>	<b>\$ 11,932,580</b>	<b>\$ 92,989,883</b>	<b>\$ 92,660,745</b>	<b>\$ 12,261,718</b>





# STATISTICAL SECTION

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

<b>Contents</b>	<b>Page</b>
Financial Trends	136-141
<i>These schedules contain trend information to help the reader understand how Lubbock County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	142-149
<i>These schedules contain information to help the reader assess the factors affecting Lubbock County's ability to generate its property and sales taxes.</i>	
Debt Capacity	150-153
<i>These schedules present information to help the reader assess the affordability of Lubbock County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	154-156
<i>These schedules offer demographic and economic indicators to help the reader understand how Lubbock County's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	157-158
<i>These schedules contain information about Lubbock County's operations and resources to help the reader understand how Lubbock County's financial information relates to the services Lubbock County provides and the activities it performs.</i>	

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



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

	2003	2004	2005	2006
<b>Governmental Activities</b>				
Invested in Capital Assets,				
Net of Related Debt				
Restricted	\$ 38,875,139	\$ 43,345,160	\$ 43,888,971	\$ 67,105,044
Unrestricted	35,266,867	519,240	648,250	975,184
Total Governmental Activities Net Assets	<u>\$ 74,142,006</u>	<u>\$ 35,530,101</u>	<u>\$ 42,547,869</u>	<u>\$ 52,436,626</u>
		<u>\$ 79,394,501</u>	<u>\$ 87,085,090</u>	<u>\$ 120,516,854</u>
<b>Primary Government</b>				
Invested in Capital Assets,				
Net of Related Debt				
Restricted	\$ 38,875,139	\$ 43,345,160	\$ 43,888,971	\$ 67,105,044
Unrestricted	35,266,867	519,240	648,250	975,184
Total Primary Government Net Assets	<u>\$ 74,142,006</u>	<u>\$ 35,530,101</u>	<u>\$ 42,547,869</u>	<u>\$ 52,436,626</u>
		<u>\$ 79,394,501</u>	<u>\$ 87,085,090</u>	<u>\$ 120,516,854</u>

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

**LUBBOCK COUNTY, TEXAS**  
CHANGES IN NET ASSETS  
LAST FOUR FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)

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

TABLE D-2  
Page 2 of 2

	2003	2004	2005	2006
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
General Administration	\$ 4,484,832	\$ 4,336,130	\$ 3,070,902	\$ 3,191,608
Judicial	4,608,990	2,893,286	3,767,729	5,207,590
Legal	733,583	926,714	1,097,419	1,121,039
Public Safety	1,938,507	1,717,615	1,676,123	1,741,015
Transportation	2,003,655	2,193,763	2,502,049	2,527,226
Other Activities	2,338,662	2,131,986	1,547,782	1,793,105
Operating Grants and Contributions	3,572,352	3,006,449	3,703,629	4,859,794
Total Governmental Activities Program Rev.	<u>19,680,581</u>	<u>17,205,943</u>	<u>17,365,633</u>	<u>20,441,377</u>
Total Primary Government Program Rev.	<u>\$ 19,680,581</u>	<u>\$ 17,205,943</u>	<u>\$ 17,365,633</u>	<u>\$ 20,441,377</u>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities:				
Property Taxes, Levied for General Purposes	\$ 16,827,477	\$ 18,149,413	\$ 19,518,608	\$ 21,773,741
Property Taxes, Levied for Debt Purposes		6,351,235	6,510,395	6,693,643
Sales Taxes	13,858,261	13,493,758	14,109,684	15,001,083
Boat and Motor Taxes	2,674	816	1,228	116
State Mixed Drink Tax	656,602	748,502	729,512	807,916
Bingo Tax Proceeds	238,563	313,739	198,567	303,014
Unrestricted Investment Earnings	766,496	2,755,541	3,374,540	3,728,012
Contributions			13,104	
Miscellaneous	464,049	89,817	127,772	210,361
Disposal of Property		200,146		229,733
Total Governmental Activities General Revenues	<u>32,814,122</u>	<u>42,102,967</u>	<u>44,583,410</u>	<u>48,747,619</u>
Total Primary Government General Revenues	<u>\$ 32,814,122</u>	<u>\$ 42,102,967</u>	<u>\$ 44,583,410</u>	<u>\$ 48,747,619</u>
<b>Change in Net Assets</b>				
Governmental Activities	\$ (726,264)	\$ 5,252,491	\$ 7,690,588	\$ 7,624,168
Total Primary Government Net Expense	<u>\$ (726,264)</u>	<u>\$ 5,252,491</u>	<u>\$ 7,690,588</u>	<u>\$ 7,624,168</u>

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



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

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>General Fund</b>										
Reserved	\$ 647,695	\$ 585,587	\$ 222,904	\$ 11,376,574	\$ 14,286,398	\$ 15,237,721	\$ 15,155,992	\$ 125,000	\$ 250,000	\$ 375,000
Unreserved	9,896,540	8,856,369	8,418,609	11,376,574	14,286,398	15,237,721	15,155,992	16,064,023	16,048,993	18,145,155
<b>Total General Fund</b>	<b>\$ 10,544,235</b>	<b>\$ 9,441,956</b>	<b>\$ 8,641,513</b>	<b>\$ 11,376,574</b>	<b>\$ 14,286,398</b>	<b>\$ 15,237,721</b>	<b>\$ 15,155,992</b>	<b>\$ 16,189,023</b>	<b>\$ 16,298,993</b>	<b>\$ 18,520,155</b>
<b>All Other Governmental Funds</b>										
Reserved	\$ 695,838	\$ 698,179	\$ 710,246	\$ 621,412	\$ 639,765	\$	\$	\$ 519,240	\$ 648,250	\$ 975,184
Unreserved, Reported In:										
Special Revenue Funds	14,230,392	14,513,799	14,750,364	14,202,322	13,461,428	13,702,338	13,100,821	9,895,924	10,134,684	10,975,196
Capital Projects Funds	109,707	109,707					80,179,606	78,491,694	78,387,405	56,147,341
Debt Service Funds										
<b>Total All Other Governmental Funds</b>	<b>\$ 15,035,937</b>	<b>\$ 15,321,685</b>	<b>\$ 15,460,610</b>	<b>\$ 14,823,734</b>	<b>\$ 14,101,193</b>	<b>\$ 13,702,338</b>	<b>\$ 93,280,427</b>	<b>\$ 88,906,858</b>	<b>\$ 89,170,339</b>	<b>\$ 68,097,721</b>

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

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Revenues</b>										
Taxes	\$ 21,924,165	\$ 23,195,926	\$ 24,000,867	\$ 26,249,127	\$ 27,106,779	\$ 28,289,254	\$ 30,622,485	\$ 37,793,036	\$ 40,305,434	\$ 43,529,027
Licenses and permits	91,165	95,826	126,261	108,747	82,915	106,018	97,802	98,029	87,711	102,657
Intergovernmental	3,187,076	2,346,295	4,005,549	3,423,918	3,617,705	4,489,662	4,445,917	4,322,483	4,662,003	6,060,667
Fees of office	1,876,855	2,596,769	2,829,144	2,663,871	2,960,950	3,329,682	3,467,615	3,680,995	3,777,110	4,374,045
Commissions	3,504,545	2,605,575	2,681,249	2,880,002	3,045,010	3,099,111	3,087,723	3,065,626	2,970,272	3,077,586
Charges for services	2,366,463	3,616,768	3,588,085	3,536,109	3,569,282	3,265,484	3,276,924	3,168,490	3,238,880	3,547,730
Fines and forfeitures	1,732,778	1,462,377	1,744,121	1,981,000	2,220,209	2,257,282	2,044,164	2,029,645	2,312,879	2,215,442
Investment earnings	1,078,953	1,826,222	1,840,805	1,960,234	2,046,493	1,924,482	520,770	2,296,723	2,918,315	3,154,771
Other	1,227,253	1,843,753	1,902,118	2,209,250	2,959,663	1,686,102	2,702,553	2,680,457	1,904,534	2,682,760
<b>Total Revenues</b>	<b>36,989,253</b>	<b>39,589,511</b>	<b>42,718,199</b>	<b>45,012,258</b>	<b>47,609,006</b>	<b>48,447,077</b>	<b>50,265,953</b>	<b>59,135,484</b>	<b>62,177,138</b>	<b>68,744,685</b>
<b>Expenditures</b>										
General Administration	3,943,103	5,296,152	4,169,262	5,067,821	5,381,334	5,261,997	5,342,267	5,592,215	5,357,000	5,835,669
Financial Administration	1,363,270	1,627,538	1,696,064	1,851,452	1,960,182	2,145,545	2,215,388	2,200,779	2,172,429	2,225,517
Judicial	3,514,960	3,712,721	4,411,010	4,860,113	5,348,113	6,001,053	6,377,768	6,583,871	6,567,871	7,175,603
Legal	2,707,788	3,059,647	3,630,740	3,856,686	4,116,997	4,519,741	5,345,000	4,979,309	4,894,193	5,040,470
Public Safety	10,201,531	11,311,043	12,049,233	12,120,563	12,872,168	14,629,316	17,058,752	19,592,552	17,851,493	19,294,987
Correctional	2,862,931	3,756,584	4,025,583	4,129,675	5,341,692	5,393,737	5,647,053	5,648,449	6,019,448	6,005,292
Grants	1,047,884									
Permanent Improvements	444,617	142,229	44,453	33,638	9,537			213,281	185,210	225,251
Facilities	2,066,454	2,139,804	2,211,063	2,270,235	2,596,133	2,237,888	2,929,682	2,924,826	2,934,559	3,037,870
Health	343,945	231,956	186,813	185,809	191,733	200,636	204,195	201,113	199,326	202,102
Welfare		326,746	329,964	342,869	331,683	327,819	372,291	374,075	365,963	376,925
Conservation	122,227	139,370	148,814	151,085	175,367	195,048	214,700	206,214	171,639	179,995
Elections	129,616	30,131	55,720	87,431	68,147	82,654	195,052	619,063	709,082	3,444,478
Culture/Recreation	751,362	788,176	539,091	254,272	273,573	254,144	276,878	274,085	288,001	375,689
Transportation	1,762,467	1,856,667	1,944,452	1,906,184	2,058,490	2,212,567	1,981,229	2,210,464	2,141,277	2,192,246
Capital Outlay	3,628,638	2,975,020	6,591,765	5,372,744	4,813,693	4,477,074	4,563,978	4,811,759	5,192,622	38,058,417
Principal on Long-Term Debt	380,000	405,000	430,000	460,000	500,812	607,374	191,562	710,982	3,092,539	3,188,877
Interest & Fiscal Charges	132,751	107,252	80,113	55,788	39,795	51,774	49,400	5,532,935	3,661,035	3,562,510
Civil Judgment		2,500,000	835,578							
Bond Issuance Costs							939,653			
<b>Total Expenditures</b>	<b>35,403,544</b>	<b>40,406,036</b>	<b>43,379,718</b>	<b>43,006,365</b>	<b>46,079,449</b>	<b>48,598,367</b>	<b>53,904,848</b>	<b>62,675,972</b>	<b>61,803,687</b>	<b>100,421,898</b>
Excess of Revenues Over (Under) Expenditures	1,585,709	(816,525)	(661,519)	2,005,893	1,529,557	(151,290)	(3,638,895)	(3,540,488)	373,451	(31,677,213)



	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Other Financing Sources (Uses)</b>										
Proceeds from Bonds							79,935,000			12,765,000
Proceeds from Loans					657,726	938,758				
Transfers In	1,950,462	1,878,766	4,239,953	2,374,529	678,897	2,627,398	2,951,169	4,423,048	2,313,848	2,728,676
Premium or Discount										
On Issuance of Bonds							3,269,653			60,756
Transfers Out	(1,950,462)	(1,878,766)	(4,239,953)	(2,211,107)	(678,897)	(2,862,398)	(3,020,566)	(4,223,103)	(2,313,848)	(2,728,676)
Total Other Financing Sources (Uses)				163,422	657,726	703,758	83,135,256	199,945		12,825,756
Net Change in Fund Balances	\$ 1,585,709 \$	(816,525)\$	(661,519)\$	2,169,315 \$	2,187,283 \$	552,468 \$	79,496,361 \$	(3,340,543)\$	373,451 \$	(18,851,457)
Debt Service As A Percentage Of Noncapital Expenditures	1.2%	1.1%	1.2%	1.2%	1.2%	1.4%	0.4%	1.2%	5.5%	5.1%

**LUBBOCK COUNTY, TEXAS**

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Fiscal Year	Property Tax	Sales Tax	Franchise Tax	Boat and Motor Tax	Total
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
2005	26,194,522	14,109,684		1,228	40,305,434
2006	28,527,828	15,001,083		116	43,529,027

TABLE D-6

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

Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
1997	\$ 5,583,177,370	\$ 1,442,263,178	\$ 386,746,438	\$ 6,638,694,110	0.16893
1998	5,807,168,118	1,453,532,829	297,098,566	6,963,602,381	0.16800
1999	6,065,942,162	1,456,427,249	292,821,859	7,229,547,552	0.17770
2000	6,296,905,081	1,437,250,776	353,917,291	7,380,238,566	0.19170
2001	7,071,452,872	1,271,618,250	583,233,866	7,759,837,256	0.19170
2002	7,564,133,899	1,216,464,471	628,388,914	8,152,209,456	0.19170
2003	7,936,503,266	1,146,500,633	659,732,000	8,423,271,899	0.19110
2004	8,076,653,049	1,262,431,969	373,417,508	8,965,667,510	0.25954
2005	9,214,233,179	1,403,624,337	724,135,636	9,893,721,880	0.25587
2006	10,374,845,321	1,405,264,560	735,609,658	11,044,500,223	0.261623

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
County	\$ 0.16893	\$ 0.16800	\$ 0.17770	\$ 0.19170	\$ 0.19170	\$ 0.19170	\$ 0.19110	\$ 0.25954	\$ 0.25587	\$ 0.261623
High Plains Water District	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840	0.00840
Lubbock County Hospital District	0.10340	0.10300	0.09914	0.09798	0.09798	0.10435	0.10435	0.10896	0.10742	0.11034
Total Levy: All Units per \$100 Val.	\$ 0.28073	\$ 0.27940	\$ 0.28524	\$ 0.29808	\$ 0.29808	\$ 0.30445	\$ 0.30385	\$ 0.37690	\$ 0.37169	\$ 0.38036
Operational Rate Shown in Cents per \$100 Valuation	16.12300	16.02400	17.06400	18.40900	18.47400	18.57000	19.11000	19.04600	19.24100	20.11830
Bonded Indebtedness Rate Shown in Cents per \$100 Valuation	0.77000	0.77600	0.70600	0.76100	0.69600	0.60000		6.90800	6.34600	6.04400
Total County Rate Shown in Cents	16.89300	16.80000	17.77000	19.17000	19.17000	19.17000	19.11000	25.95400	25.58700	26.16230

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

Taxpayer	2006			1997		
	2005 Assessed Valuation	Rank	Percentage of Total Taxable Value	Assessed Valuation	Rank	Percentage of Total Taxable Value
Macerich Lubbock LTD Partnership	\$ 108,699,129	1	0.98%	\$		
Southwest Public Service	103,074,570	2	0.93%	113,318,988	1	1.71%
Southwestern Bell Telephone Co.	62,921,850	3	0.57%	90,523,605	3	1.36%
Energas	31,143,650	4	0.28%			
MC Canton Woods, LC	28,579,090	5	0.26%			
X Fab Texas Inc.	24,220,539	6	0.22%			
McLane Food Service	23,831,512	7	0.22%			
Lubbock Two Associates, LLC	23,000,000	8	0.21%			
Burlington Northern and Santa Fe	22,652,290	9	0.21%			
Lubbock Main Street Assoc.	22,200,000	10	0.20%			
Texas Instruments				100,917,840	2	1.52%
South Plains Mall				81,140,102	4	1.22%
Walmart Stores				35,981,709	5	0.54%
Methodist Hospital				35,380,989	6	0.53%
Plains Co-op Oil Mill, Inc.				31,136,520	7	0.47%
Eagle Pitcher Industries				24,919,642	8	0.38%
United Super Markets				23,040,957	9	0.35%
Paymaster Archer Daniels				22,855,659	10	0.34%
Total	\$ 450,322,630		4.08%	\$ 559,216,011		8.42%

Source: Lubbock County Appraisal District

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1997	\$ 11,216,888	\$ 10,873,259	96.94%	\$ 300,735	\$ 11,173,994	99.62%
1998	11,671,049	11,342,618	97.19%	283,148	11,625,766	99.61%
1999	12,805,759	12,409,951	96.91%	347,750	12,757,701	99.62%
2000	14,163,414	13,727,192	96.92%	380,498	14,107,690	99.61%
2001	14,875,608	14,522,065	97.62%	291,517	14,813,582	99.58%
2002	15,632,949	15,214,790	97.33%	342,977	15,557,767	99.52%
2003	16,774,158	16,257,293	96.92%	413,469	16,670,762	99.38%
2004	24,250,925	23,639,150	97.48%	388,183	24,027,333	99.08%
2005	26,128,954	25,328,631	96.94%	455,020	25,783,651	98.68%
2006	28,894,952	28,130,220	97.35%		28,130,220	97.35%

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

TABLE D-10

	Calendar Year			
	1996	1997	1998	1999
Agriculture, Forestry, Fishing	\$ 13,644,558	\$ 13,734,353	\$ 13,031,081	\$ 13,190,708
Mining	1,921,243	1,172,938	1,318,292	1,017,206
Construction	48,670,720	52,075,565	48,669,201	52,234,120
Manufacturing	48,051,492	49,652,436	46,443,565	43,527,492
Transportation, Communications, Utilities	106,574,174	121,841,083	134,279,044	134,086,463
Wholesale Trade	147,225,008	180,176,041	181,369,744	179,999,402
Retail Trade	1,386,712,821	1,413,311,751	1,453,131,465	1,499,944,757
Finance, Insurance, Real Estate	5,764,894	6,516,200	5,588,718	4,929,788
Services	182,137,099	197,042,298	204,167,943	213,124,896
Public Administration				
All Other Outlets	3,461,826	6,969,125	5,770,817	4,714,234
Total	\$ 1,944,163,835	\$ 2,042,491,790	\$ 2,093,769,870	\$ 2,146,769,066
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%

	Calendar Year			
	2001	2002	2003	2004
Agriculture, Forestry, Fishing	\$ 14,342,366	\$ 14,416,389	\$ 15,882,610	\$ 16,182,801
Mining	2,867,553	5,797,299	5,977,077	6,989,094
Construction	54,489,673	53,275,390	58,960,486	61,208,638
Manufacturing	54,503,292	49,600,661	55,256,219	62,527,233
Transportation, Communications, Utilities	172,830,690	171,499,898	187,621,356	295,870,013
Wholesale Trade	205,394,515	208,863,162	231,847,173	236,461,845
Retail Trade	1,582,379,154	1,640,366,152	1,654,880,452	1,700,876,153
Finance, Insurance, Real Estate	6,888,740	9,621,210	7,164,104	5,079,804
Services	229,846,470	240,045,580	249,566,137	239,959,741
Public Administration	1,317,797	944,696		
All Other Outlets	3,912,330	6,019,157	2,021,656	6,138,994
Total	\$ 2,328,772,580	\$ 2,400,449,594	\$ 2,469,177,270	\$ 2,631,294,316
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%

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

**LUBBOCK COUNTY, TEXAS**

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Lubbock Rate</u>	<u>State Rate</u>
1997	0.50%	1.25%	6.25%
1998	0.50%	1.25%	6.25%
1999	0.50%	1.25%	6.25%
2000	0.50%	1.25%	6.25%
2001	0.50%	1.25%	6.25%
2002	0.50%	1.25%	6.25%
2003	0.50%	1.25%	6.25%
2004	0.50%	2.00%	6.25%
2005	0.50%	2.00%	6.25%
2006	0.50%	2.00%	6.25%



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

TABLE D-13

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

Fiscal Year	Governmental Activities					Percentage of Personal Income	Per Capita
	General Obligation Bonds	Certificates of Obligation	Loans Payable	Total Primary Government			
1997	\$	\$ 2,300,000		\$ 2,300,000	\$	0.06%	10
1998		1,895,000		1,895,000		0.06%	8
1999		1,465,000		1,465,000		0.04%	6
2000		1,005,000		1,005,000		0.03%	4
2001		520,000	830,137	1,350,137		0.03%	6
2002			1,681,520	1,681,520		0.04%	7
2003	79,935,000		1,489,958	81,424,958		1.81%	326
2004	79,440,000		1,273,976	80,713,976		1.74%	320
2005	76,610,000		1,011,436	77,621,436		1.61%	303
2006	73,695,000	12,765,000	737,559	87,197,559		1.81%	342

**LUBBOCK COUNTY, TEXAS**

*RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
LAST TEN FISCAL YEARS*

Fiscal Year	Population (1)	Assessed Value (2)	Gross Bonded Debt	Less Debt Service Fund (4)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value
1997	234,011	\$ 6,638,694,110	\$ 2,300,000	\$ 23,608	\$ 2,276,392	0.03%
1998	234,011	6,963,602,381	1,895,000	69,656	1,825,344	0.03%
1999	234,479	7,229,547,552	1,465,000	80,628	1,384,372	0.02%
2000	242,628	7,380,238,566	1,005,000	88,177	916,823	0.01%
2001	245,054	7,759,837,256	520,000	121,215	398,785	0.01%
2002	245,463	8,152,209,456				
2003	249,800	8,423,271,899	79,935,000		79,935,000	0.95%
2004	252,048	8,965,667,510	79,440,000	519,240	78,920,760	0.88%
2005	256,081	9,893,721,880	76,610,000	648,250	75,961,750	0.77%
2006	255,027	11,044,500,223	86,160,000	975,184	85,184,816	0.77%

(1) Annual government census

(2) From Table 6

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

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Direct:			
Lubbock County, Texas	\$ 86,460,000	100.00%	\$ 86,460,000
Special Districts:			
Lubbock County Hospital District	0	100.00%	0
Lubbock County WC and ID No. 1	0	100.00%	0
Cities:			
Idalou	678,000	100.00%	678,000
Lake Ransom Canyon	1,140,000	100.00%	1,140,000
Lubbock	447,275,000	100.00%	447,275,000
Shallowater	0	100.00%	0
Slaton	5,625,000	100.00%	5,625,000
Wolfforth	61,000	100.00%	61,000
New Deal	294,928	100.00%	294,928
County-line Cities:			
Abernathy	310,000	20.00%	62,000
School Districts:			
Idalou ISD	540,000	100.00%	540,000
Lubbock ISD	155,762,821	100.00%	155,762,821
Lubbock-Cooper ISD	244,983,000	100.00%	244,983,000
New Deal ISD	0	100.00%	0
Roosevelt ISD	0	100.00%	0
Shallowater ISD	15,025,595	100.00%	15,025,595
County-line School Districts:			
Abernathy ISD		16.78%	
Frenship ISD	70,532,000	99.61%	70,256,925
Lorenzo ISD	0	12.21%	0
Slaton ISD	5,485,000	98.99%	5,429,602
Southland ISD	0	0.80%	0
Total	\$ 1,034,172,344		\$ 1,033,593,871

Debt outstanding data provided by each governmental unit.

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

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Debt Limit	\$ 663,869,411	\$ 696,360,230	\$ 722,954,755	\$ 773,415,586	\$ 834,307,112	\$ 878,059,837	\$ 776,353,990	\$ 933,908,502	\$ 1,061,785,752	\$ 1,656,675,033
Total Net Debt Applicable to Limit	2,300,000	1,895,000	1,465,000	1,005,000	520,000		79,935,000	78,920,760	75,961,780	85,484,816
Legal Debt Margin	\$ 661,569,411	\$ 694,465,230	\$ 721,489,755	\$ 772,410,586	\$ 833,787,112	\$ 878,059,837	\$ 696,418,990	\$ 854,987,742	\$ 985,823,972	\$ 1,571,190,217
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	0.35%	0.27%	0.20%	0.13%	0.06%		10.30%	8.45%	7.15%	5.16%

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

Assessed Value	\$ 11,044,500,223
Debt Limit (15% of Assessed Value)	1,656,675,033
Debt Applicable to Limit:	
General Obligation Bonds	86,460,000
Less: Amount Set Aside for Repayment of	
General Obligation Debt	975,184
Total Net Debt Applicable to Limit	85,484,816
Legal Debt Margin	\$ 1,571,190,217

TABLE D-17

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

Calendar Year	(1) Population	(3) Per Capita Income	(3) Median Age	(3) Education Level in Years of Formal Schooling	(3) School Enrollment	(2) Unemployment Rate
1997	234,011	\$ 15,885	30.0	12.4	29,918	4.40%
1998	234,011	14,237	31.0	12.4	30,082	3.60%
1999	234,479	16,462	31.0	12.6	29,397	2.90%
2000	235,182	16,890	31.0	12.6	29,020	2.50%
2001	245,054	17,318	31.0	12.6	28,497	2.50%
2002	245,463	17,658	32.0	12.8	28,698	2.50%
2003	249,800	18,011	32.0	12.8	28,879	2.60%
2004	252,048	18,371	32.0	12.8	28,355	2.90%
2005	256,081	18,775	31.4	12.4	28,847	4.30%
2006	255,027	18,853	31.4	12.4	28,492	4.05%

## Data Sources:

(1) Bureau of Census

(2) Texas Workforce Commission

(3) Lubbock Economic Development alliance, Inc.

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

Employer	2004 *		1996	
	Employees	Rank	Employees	Rank
Texas Tech University	9,919	1	6,905	1
Covenant Health Systems	4,310	2	2,983	3
Lubbock ISD	3,504	3	3,124	2
University Medical Center	2,310	4	2,143	5
United Supermarkets	2,156	5	1,250	7
City of Lubbock	2,109	6	1,808	6
TTU Health Sciences Center	2,010	7	2,292	4
Cingular	1,750	8		
Convergys	1,450	9		
Lubbock County	950-1200	10	770	10
Lubbock State School	850	11	980	8
TDCJ- John T. Montford Unit	755	12	850	9
Frenship ISD	639	13		
SBC/Southwestern Bell	500-999	14	460	12
Wal-Mart Super Centers	500-999	15		
U.S. Postal Service	500-999	16	500	11
State National Bank of West Texas	500	17		
Tyco Fire Protection	525	18	360	21
G. Boren Services	516	19		
Texas Dept. of Transportation	474	20		
Gene Messer Ford	449	21		
Lubbock-Cooper ISD	444	22		
Operator Service Company	427	23	250	28
Lubbock Regional MHMR Center	427	24	425	15
Sonic	425	25		
ChaseCom/Staffmark	400	26		
Wells Fargo Phone Bank	392	27		
Lubbock Christian University	384	28		
Plains Capital Bank	371	29		
NTS Communications, Inc.	367	30		
American State Bank	355	31	365	20
Dillards	341	32	384	19
Cox Cable	339	33		
McLane High Plains	330	34	402	17
Caprock Home Health Services	250-499	35	419	16
Town & County Food Stores			439	13
Industrial Molding Corporation			427	14
ARAMARK			385	18
Sodexo School Services			350	22
Lubbock Avalanche Journal			342	23
Covenant Home Health Care			305	24
Highland Medical Center			295	25
Texas Dept. of Human Services			270	26
TNM&O Coaches, Inc.			268	27
Awaregal Inc. (dba Burger King)			250	29
Brady's Dairy Queen			250	30

Source: Lubbock Economic Development Alliance, Inc.

\* Information only compiled every two years. 2006 information not yet available.

TABLE D-19

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

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Administration								46	46	47
Financial Administration								54	53	53
Judicial								89	87	89
Legal								84	88	88
Public Safety								279	279	286
Correctional								105	107	110
Facilities								38	38	38
Health								1	1	1
Welfare								5	5	5
Conservation								7	7	7
Elections								5	5	8
Culture/Recreation								4	4	6
Transportation								34	34	33
<b>Total</b>								<b>751</b>	<b>754</b>	<b>771</b>

Information not available for years 1997-2003.



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

Function/Program	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006

INFORMATION NOT AVAILABLE

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

Function/Program	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006

Function/Program

INFORMATION NOT AVAILABLE

### *Other Supplementary Information*

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



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

**Independent Auditor's Report**

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

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

Members of the Commissioners' Court:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lubbock County, Texas as of and for the year ended September 30, 2006, which collectively comprise Lubbock County, Texas's basic financial statements and have issued our report thereon dated January 8, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Lubbock County, Texas's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion 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 that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts that would be material in relation to the 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lubbock County, Texas's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We also noted certain immaterial instances of noncompliance that we have reported to management of Lubbock County, Texas in a separate letter dated January 8, 2007.



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 : Done up

January 8, 2007





**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 each of its major federal programs for the year ended September 30, 2006. Lubbock County, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Lubbock County, Texas's management. Our responsibility is to express an opinion on Lubbock County, Texas's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lubbock County, Texas's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination 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 each of its major federal programs for the year ended September 30, 2006.

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 reportable 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 caused by error or fraud 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 8, 2007

# LUBBOCK COUNTY, TEXAS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2006

### 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 No

Reportable condition(s) identified that are  
not considered to be material weaknesses?

\_\_\_\_ Yes      X None Reported

Noncompliance material to financial  
statements noted?

\_\_\_\_ Yes      X No

#### 2. Federal Awards

Internal control over major programs:

Material weakness(es) identified?

\_\_\_\_ Yes      X No

Reportable condition(s) identified that are  
not considered to be material weaknesses?

\_\_\_\_ Yes      X None Reported

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

Unqualified

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

\_\_\_\_ Yes      X No

Identification of major programs:

CFDA Number(s)

39.011

90.401

90.401

16.585

Name of Federal Program or Cluster

Help America Vote Act- County Education Fund

Help America Vote Act- General HAVA Compliance

Help America Vote Act- Voting System Accessibility

Implementation of Adult Drug Court

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

\$300,000

Auditee qualified as low-risk auditee?

X Yes      \_\_\_\_ No

### 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, 2006**

<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, 2006**

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, 2006**

**EXHIBIT E-1**  
**Page 1 of 2**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b><u>U. S. DEPARTMENT OF JUSTICE</u></b>			
Direct Program:			
Local Law Enforcement Block Grant Program	16.572	N/A	\$ 11,001
Passed Through Office of the Governor:			
Counseling and Accountability Sanctions Program	16.523	JB-04-J20-16177-04	30,507
Implementation of Adult Drug Court	16.585	DJ-05-A10-18054-01	108,808
Implementation of Adult Drug Court	16.585	DJ-06-J20-18361-01	842
Implementation of Treatment Rehab Intervention Program	16.585	2005-DC-BX-0068	25,193
Domestic Violence Prosecution Unit	16.588	WF-06-V30-17236-02	3,966
Domestic Violence Prosecution Unit	16.588	WF-05-V30-17236-02	62,593
Narcotics Enforcement Grant	16.728	DB-04-A10-17457-02	53,450
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2005-DJ-BX-1279	76,636
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2006-F2468-TX-DJ	4,145
Total Passed Through Office of the Governor			366,140
Passed Through Greater Dallas Crime Commission:			
Project Safe Neighborhoods- Sheriff	16.609	2004-GP-CX-0606	755
Project Safe Neighborhoods- CDA	16.609	2004-GP-CX-0606	25,512
Total Passed Through Greater Dallas Crime Commission			26,267
Total U. S. Department of Justice			403,408
<b><u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Passed Through Texas Juvenile Probation Commission:			
Title IV-E Administrative Reimb. Program	93.658	TJPC-E-06-152	395,139
Title IV-E Federal Foster Care Reimb. Program	93.658	TJPC-E-06-152	74,561
Total Passed Through Texas Juvenile Probation Commission			469,700
Passed Through Texas Department of Family and Protective Services:			
Title IV-E, Foster Care Assistance	93.658	2005013951	57,244
Total U. S. Department of Health and Human Services			526,944
<b><u>U. S. DEPARTMENT OF AGRICULTURE</u></b>			
Passed Through Texas Rural Mediation Services:			
USDA Agricultural Mediation Program	10.435	49-044-0756001056	116,889
Passed Through Texas Health and Human Services Commission:			
School Breakfast Program *	10.553	TX-1522007	38,560
Food Distribution	10.555	152119A	7,136
National School Lunch Program	10.555	TX-1522007	75,305
Total Passed Through Texas Health and Human Services Commission			121,001
Total U. S. Department of Agriculture			237,890
<b><u>US ELECTIONS ASSISTANCE COMMISSION</u></b>			
Passed Through Secretary of State- Elections Division:			
Help America Vote Act-General HAVA Compliance	90.401	78627	1,283,967
Help America Vote Act- Voting System Accessibility	90.401	78882	282,000
Total Passed Through Secretary of State- Elections Division			1,565,967
Total US Elections Assistance Commission			1,565,967
<b><u>US ELECTION ASSISTANCE COMMISSION</u></b>			
Passed Through Secretary of State- Election Division:			
Help America Vote Act- County Education Fund	39.011	77447	8,605
Total US Election Assistance Commission			\$ 8,605

**LUBBOCK COUNTY, TEXAS****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2006****EXHIBIT E-1**  
Page 2 of 2

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			
Passed Through Office of the Governor:			
<i>Extreme Wildfire Threat</i>	97.036	1624-DR	13,889
Total Federal Emergency Management Agency			13,889
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
Passed Through Texas Engineering Extension Service:			
<i>State Homeland Security Program</i>	97.004	2004-GE-T4-0015	47,722
<i>State Homeland Security Program</i>	97.004	2004-LETPP-48303	160
Total Passed Through Texas Engineering Extension Service			47,882
Passed Through Office of the Governor:			
<i>Emergency Management Performance Grant</i>	97.042	2006-EM-E6-0026	15,865
Total Department of Homeland Security			63,747
<b>STATE PROGRAM</b>			
Texas Department of Transportation:			
<i>Passed through South Plains Auto Theft Task Force</i>	N/A	SA-T01-10058-06	\$ 336,558
Total Texas Department of Transportation			336,558
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 3,157,008</b>

\* 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, 2006****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.

