

LUBBOCK COUNTY, TEXAS  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2005



Office of the County Auditor  
Jacqueline Latham, CPA  
County Auditor



**LUBBOCK COUNTY, TEXAS**

***COMPREHENSIVE ANNUAL FINANCIAL REPORT***

***FOR THE YEAR ENDED SEPTEMBER 30, 2005***



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Comprehensive Annual Financial Report  
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## *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 5, 2006

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, 2005, 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, 2005, 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, 2005, 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 for the construction of a new jail. Preliminary estimates point to a project timetable of three years with a projected total cost to Lubbock County of \$82,000,000.

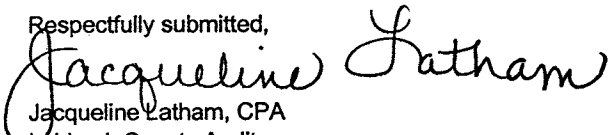
## Cash management policies and practices

Cash temporarily idle during the year was invested in certificates of deposit, obligations of the U.S. Treasury, and the State Treasurer's investment pool. The maturities of the investments range from 30 days to 15 years. The average on investments was 3.0 percent.

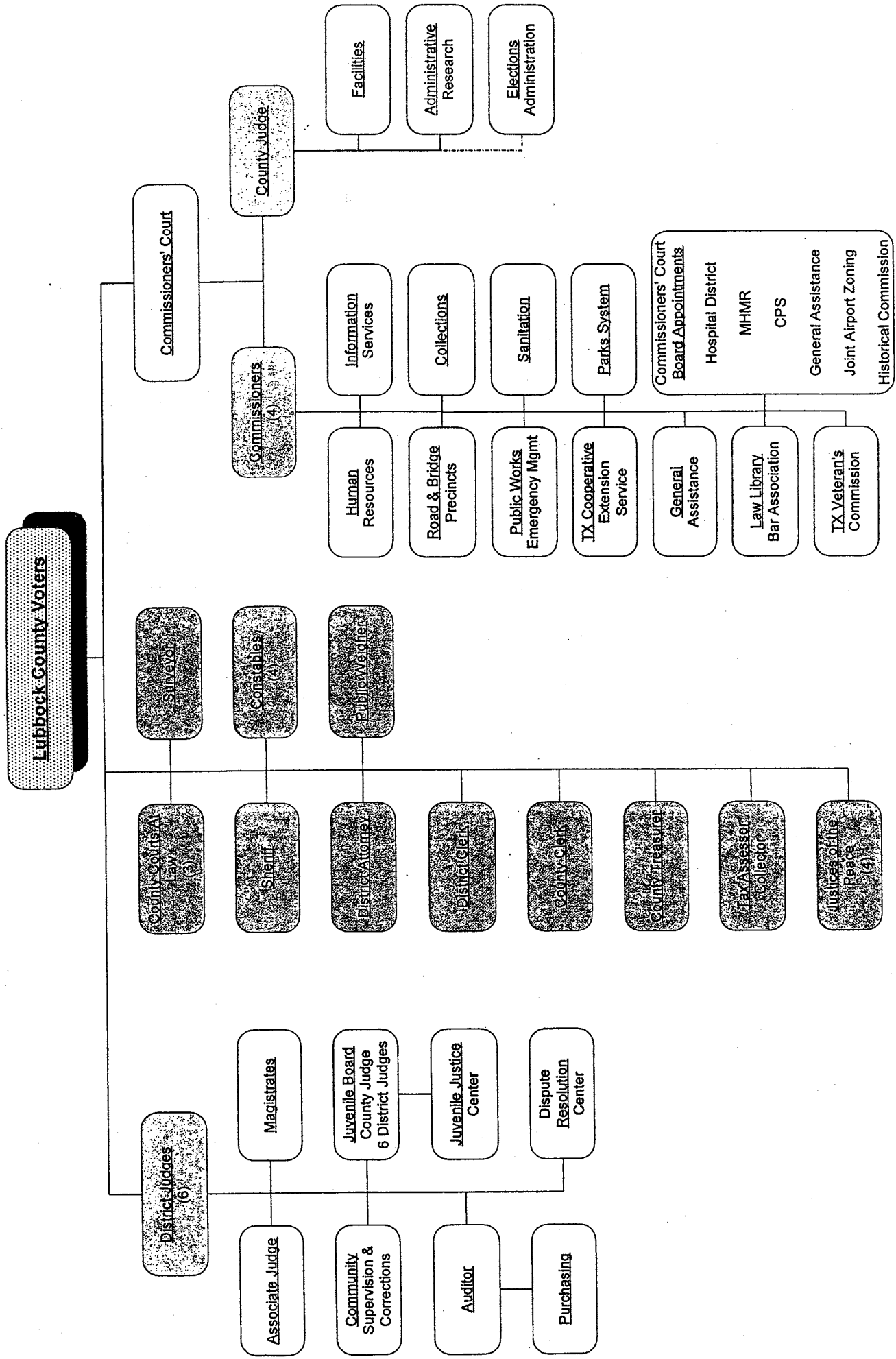
## ACKNOWLEDGMENTS

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

Respectfully submitted,

  
Jacqueline Latham, CPA  
Lubbock County Auditor

# LUBBOCK COUNTY ORGANIZATION CHART



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

**LUBBOCK COUNTY, TEXAS**  
**LIST OF PRINCIPAL OFFICIALS**  
**SEPTEMBER 30, 2005**

Principal Officials

<u>Name</u>	<u>Office</u>
<b><u>District Courts</u></b>	
Blair Cherry, Jr	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	Interim 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
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
Dean Stanzione	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, 2005, 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 *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, 2005, 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 5, 2006, 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 the statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Robison Johnston & Poff LLP

January 5, 2006

## 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, 2005. Please read it in conjunction with the County's financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

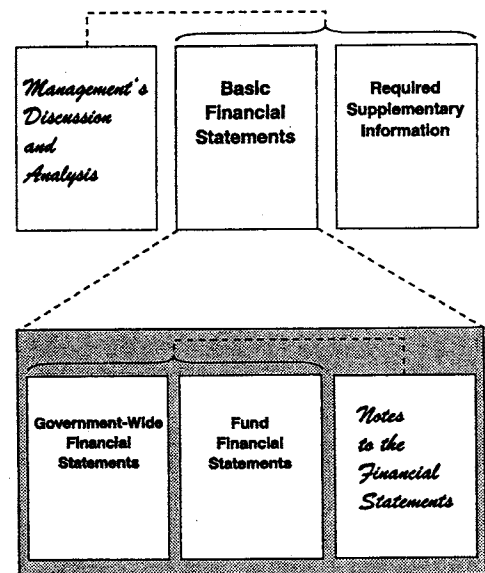
- The County's total combined net assets were \$87,085,090 at September 30, 2005.
- During the year, the County's expenses were \$7,690,588 less than the \$61,949,043 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$16,298,993.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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



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

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

Type of Statements	Fund Statements			
	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire Agency's government (except fiduciary funds) and the Agency's component units	The activities of the district that are not proprietary or fiduciary	Activities the district operates similar to private businesses: self insurance	Instances in which the district is the trustee or agent for someone else's resources
Required financial statements	* Statement of net assets	* Balance sheet	* Statement of net assets	* Statement of fiduciary net assets
	* Statement of activities	* Statement of revenues, expenditures & changes in fund balances	* Statement of revenues, expenses and changes in fund net assets * Statement of 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	Chely assets reported to be current 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 \$79,394,501 at September 30, 2005. (See Table A-1).

	Governmental Activities		Total Percentage Change
	2005	2004	2005-2004
Current assets:			
Pooled cash & cash equiv.	14,602,832	109,559,616	86%
Investments	96,603,243	0	100%
Receivables			
Taxes	417,347	590,797	29.35%
Other	4,997,871	4,598,726	8.67%
Fines, Fees, & Court Costs			
Due from fiduciary	65,240	65,240	0%
Deposits	0	82,733	100%
Inventories	8,466	0	100%
Other current assets	535,487	470,054	13.92%
Total current assets:	<u>122,583,082</u>	<u>121,229,407</u>	
Noncurrent assets:			
Land	3,436,186	3,436,186	0%
Buildings & improvements	62,674,697	61,137,277	2.51%
Construction in Progress	6,777,454	4,039,207	67.79%
Furniture and equipment	14,980,207	13,751,853	8.93%
Infrastructure	449,999	0	100%
Less accumulated depr.	(36,637,092)	(33,701,669)	8.71%
Total noncurrent assets	<u>51,681,451</u>	<u>48,662,854</u>	
Total Assets	<u>174,264,533</u>	<u>169,892,261</u>	
Current liabilities:			
Payroll taxes	457,835	324,002	41.30%
Accounts payable	4,220,393	4,025,769	4.83%
Due to other govts	265,802	540,151	50.79%
Accrued wages	816,440	787,178	3.71%
Accrued personal leave	983,776	971,989	1.21%
Other liabilities	17,227	12,465	38.20%
Deferred revenue	801,166	914,930	12.43%
Accrued interest payable	235,481	239,671	1.74%
Total current liabilities	<u>7,798,120</u>	<u>7,816,155</u>	
Non-current liabilities:			
Due within one year	3,375,972	3,300,284	2.29%
Due in more than one year	76,005,351	79,381,321	4.25%
Total Liabilities	<u>87,179,443</u>	<u>90,497,760</u>	
Net Assets:			
Invested in capital assets	43,888,971	43,345,160	1.25%
Restricted For:			
Debt Service	648,250	519,240	24.84%
Unrestricted	42,547,869	35,530,101	19.75%
Total Net Assets	<u>87,085,090</u>	<u>79,394,501</u>	



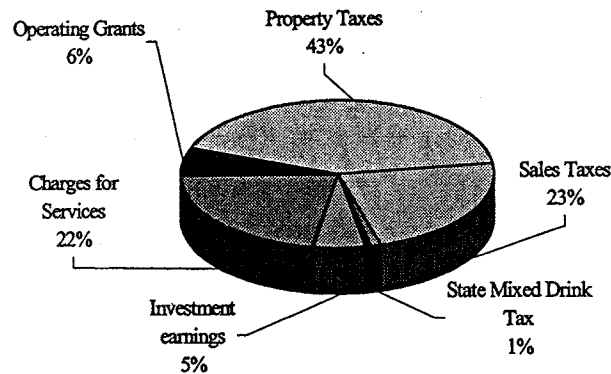
The \$42,547,869 of unrestricted net asset represents resources available to fund the programs of the County next year.

**Changes in net assets.** The County's total revenues were 61,949,043. A significant portion, 43 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 22 percent comes from charges for services, 23 percent comes from sales taxes, 6 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 \$54,258,455; 31 percent of these costs are for public safety.

## Governmental Activities

**Figure A-3 District**  
**Sources of Revenue for Fiscal Year 2005**



	Governmental Activities		Total Percentage Change
	2005	2004	2005-2004
<b>Program Revenues:</b>			
Charges for services	13,662,004	14,199,494	3.78%
Operating grants & contrib.	3,703,629	3,006,449	23.18%
Property taxes- general	19,518,608	18,149,413	7.54%
Property taxes- debt service	6,510,395	6,351,235	2.50%
Sales taxes	14,109,684	13,493,758	4.56%
Boat & motor taxes	1,228	816	50.49%
State mixed drink tax	729,512	748,502	2.53%
Bingo tax proceeds	198,567	313,739	36.70%
Investment earnings	3,374,540	2,755,541	22.46%
Contributions	13,104	0	100%
Miscellaneous	127,772	289,963	55.93%
<b>Total Revenues</b>	<b>61,949,043</b>	<b>59,308,910</b>	
<b>Expenses:</b>			
General administration	5,480,952	5,606,151	2.23%
Financial administration	2,083,757	2,150,764	3.11%
Judicial	6,438,088	6,502,795	.99%
Legal	4,901,701	5,005,901	2.08%
Public safety	16,949,725	16,866,308	.49%
Correctional	6,214,338	5,888,268	5.53%

Permanent improvements	185,210	213,281	15.15%
Facilities	3,879,450	3,795,589	2.20%
Health	199,472	202,298	1.39%
Welfare	371,751	383,249	3.00%
Conservation	175,572	211,776	17.09%
Elections	702,220	613,874	14.39%
Culture/Recreation	300,180	311,274	3.56%
Transportation	2,620,960	2,635,244	.54%
Capital outlay	0	328,545	100%
Interest & fiscal charges	3,656,845	3,230,344	13.20%
Bond issuance costs	98,234	110,758	11.30%
Total expenses	<u>54,258,455</u>	<u>54,056,419</u>	
Increase (Decrease) in net Assets before transfers	7,690,588	5,252,491	
Transfers			
Increase/(Decrease) in Net assets	<u>7,690,588</u>	<u>5,252,491</u>	

Table A-3 presents the cost of each of the County's largest functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars.

- The cost of all *governmental* activities this year was \$54,258,455.
- However, the amount that our taxpayers paid for these activities through property taxes was only \$26,029,003.
- Some of the cost was paid by those who directly benefited from the programs \$13,662,004, or
- By grants and contributions \$3,703,629.

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

	Total Cost of Services		%	Net Cost of Services		%
	<u>2005</u>	<u>2004</u>		<u>2005</u>	<u>2004</u>	
Public Safety	16,949,725	16,866,308	.49%	14,679,229	14,985,786	2.04%
Judicial	6,438,088	6,502,795	.99%	2,405,479	3,336,351	27.90%
Correctional	6,214,338	5,888,268	5.53%	3,731,477	3,671,643	1.62%
General Administration	5,480,952	5,606,151	2.23%	2,410,050	1,270,021	89.76%
Debt Service – Interest & Related Costs	3,755,079	3,230,344	16.24%	3,755,079	3,230,344	16.24%

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

### General Fund Budgetary Highlights

Over the course of the year, the County revised its budget several times. Even with these adjustments, actual expenditures were 2,349,443 below final budget amounts. The most significant positive variance resulted from the jail and facilities (maintenance).

On the other hand, resources available were 167,907 below the final budgeted amount.

- Investment earnings were less than expected.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2005, the County had invested \$51,681,451 in a broad range of capital assets, including land, equipment, buildings, and vehicles. (See Table A-4.)

	Governmental Activities		Total Percentage Change
	2005	2004	2005-2004
Land	3,436,186	3,436,186	0%
Buildings and improvements	62,674,697	61,137,277	2.51%
Furniture & equipment	14,980,207	13,751,853	8.93%
Infrastructure	449,999	0	100%
Construction in Progress	6,777,454	4,039,207	67.79%
Totals at historical cost	88,318,543	82,364,523	
Total accumulated depreciation	(36,637,092)	(33,701,669)	8.71%
Net capital assets	51,681,451	48,662,854	

The County's fiscal year 2006 capital budget projects spending another \$35,272,000 for capital projects, principally for the construction of a new jail. We will use bond proceeds from the bonds issued this year for this construction. More detailed information about the County's capital assets is presented in the notes to the financial statements.

### Long Term Debt

At year-end the County had \$79,381,323 in bonds and notes outstanding as shown in Table A-5. More detailed information about the County's debt is presented in the notes to the financial statements.

### Bond Ratings

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

	Governmental Activities		Total Percentage Change
	2005	2004	2005-2004
Bond payable	76,610,000	79,440,000	3.56%
Plus (Less) Deferred amts			
Bond Premium	2,419,640	2,725,617	11.22%
Issuance Costs	(659,753)	(757,988)	12.95%
Loans payable	1,011,436	1,273,976	20.60%
Total bonds & loans payable	79,381,323	82,681,605	

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

- Appraised value used for the 2006 budget preparation is up \$864,637,738 or 8.5% from 2005.

These indicators were taken into account when adopting the general fund budget for 2006. Amounts available for appropriation in the general fund budget are \$43,650,962 an increase of 12.61 percent over the final 2005 budget of \$38,760,010. 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 12.84 percent to \$43,650,962 over the final 2005 budget of \$38,684,451. The largest increments are increased capital outlay to comply with Help America Vote Act requirements.

## **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, 2005

	Primary Government Governmental Activities	Component Unit
<b>ASSETS:</b>		
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 14,602,832	14,635,000
<i>Investments</i>	96,603,243	
Receivables ( net of allowances for uncollectibles):		
<i>Taxes</i>	417,347	7,501,000
<i>Other</i>	4,997,871	36,006,000
<i>Fines, Fees, &amp; Court Costs</i>	5,352,596	
<i>Due from Fiduciary</i>	65,240	6,026,000
<i>Inventories</i>	8,466	
<i>Prepaid items</i>		3,233,000
<i>Other Current Assets</i>	535,487	1,469,000
<i>Assets whose use is limited or restricted</i>		125,405,000
<i>Other assets</i>		69,000
<i>Land</i>	3,436,186	8,866,000
<i>Buildings</i>	62,674,697	90,738,000
<i>Equipment</i>	14,980,207	131,077,000
<i>Construction In Progress</i>	6,777,454	27,360,000
<i>Infrastructure</i>	449,999	
<i>Accumulated Depreciation</i>	(36,637,092)	(151,812,000)
<b>Total Assets</b>	<b>174,264,533</b>	<b>300,573,000</b>
<b>LIABILITIES:</b>		
<i>Payroll Taxes and Related Items</i>	457,835	5,498,000
<i>Accounts Payable</i>	4,220,393	10,323,000
<i>Due to Other Governments</i>	265,802	
<i>Accrued Wages</i>	816,440	
<i>Accrued Personal Leave</i>	983,776	
<i>Other Liabilities</i>	17,227	6,294,000
<i>Deferred Revenue</i>	801,166	
<i>Estimated Health and Insurance Program Settlement</i>		7,051,000
<i>Accrued Interest Payable</i>	235,481	
Noncurrent Liabilities:		
<i>Due within one year</i>	3,375,972	
<i>Due in more than one year</i>	76,005,351	31,442,000
<b>Total Liabilities</b>	<b>87,179,443</b>	<b>60,208,000</b>
<b>NET ASSETS</b>		
<i>Invested in Capital Assets, Net of Related Debt</i>	43,888,971	
Restricted For:		
<i>Debt Service</i>	648,250	
<i>Unrestricted</i>	42,547,869	240,365,000
<b>Total Net Assets</b>	<b>\$ 87,085,090</b>	<b>240,365,000</b>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>PRIMARY GOVERNMENT:</b>			
Governmental Activities:			
General Administration	\$ 5,480,952	\$ 3,070,902	\$
Financial Administration	2,083,757	90,445	
Judicial	6,438,088	3,767,729	264,880
Legal	4,901,701	1,097,419	689,035
Public Safety	16,949,725	1,678,123	594,373
Correctional	6,214,338	378,751	2,104,110
Permanent Improvements	185,210	483,732	
Facilities	3,879,450	450,748	
Health	199,472	56,305	
Welfare	371,751		
Conservation	175,572		
Elections	702,220	87,638	
Culture/Recreation	300,180	163	
Transportation	2,620,960	2,502,049	51,231
Interest and Related Costs	3,656,845		
Bond Issuance Costs	98,234		
Total Governmental Activities	54,258,455	13,662,004	3,703,629
Total Primary Government	\$ 54,258,455	\$ 13,662,004	\$ 3,703,629
<b>COMPONENT UNIT:</b>			
University Medical Center- Enterprise	\$ 259,367,000	\$ 235,595,000	\$

**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  
Contributions  
Miscellaneous  
Total General Revenues

**Change in Net Assets**

Net Assets - Beginning  
Net Assets - Ending

The accompanying notes are an integral part of this statement.



Net (Expense) Revenue and  
Changes in Net Assets

Governmental Activities	Component Unit
\$ (2,410,050)	
(1,993,312)	
(2,405,479)	
(3,115,247)	
(14,679,229)	
(3,731,477)	
298,522	
(3,428,702)	
(143,167)	
(371,751)	
(175,572)	
(614,582)	
(300,017)	
(67,680)	
(3,656,845)	
(98,234)	
(36,892,822)	
(36,892,822)	

\$ (23,772,000)

19,518,608	11,107,000
6,510,395	
14,109,684	
1,228	
729,512	
198,567	
3,374,540	3,193,000
13,104	
127,772	7,919,000
44,583,410	22,219,000
7,690,588	(1,553,000)
79,394,502	241,918,000
\$ 87,085,090	\$ 240,365,000

**LUBBOCK COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2005**

	General Fund	Debt Service Fund
<b>ASSETS AND OTHER DEBITS</b>		
Assets:		
Pooled Cash & Cash Equivalents	\$ 289,326	\$ 217,292
Investments	15,406,458	386,296
Receivables ( net of allowances for uncollectibles):		
Taxes	236,846	90,565
Other	3,602,857	7,248
Fines, Fees, & Court Costs	5,352,596	
Due from other funds	215,764	
Other Current Assets	493,856	
Inventories	8,466	
<b>Total Assets and Other Debits</b>	<b>\$ 25,606,169</b>	<b>\$ 701,401</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>		
Liabilities:		
Payroll Taxes and Related Items	\$ 368,404	\$
Accounts Payable	1,726,582	
Due to Other Governments	265,802	
Due to Other Funds		
Accrued Wages	659,173	
Accrued Personal Leave	778,391	
Other Liabilities	17,227	
Deferred Revenue:		
Fines, Fees, & Court Costs	5,352,596	
Other	139,001	53,151
<b>Total Liabilities</b>	<b>9,307,176</b>	<b>53,151</b>
Equity and other credits:		
Fund Balances		
Reserved For:		
Debt Service		648,250
Insurance Deductible	250,000	
Unreserved, reported in:		
General Fund	16,048,993	
Special Revenue Funds		
Capital Project Fund		
<b>Total equity and other credits</b>	<b>16,298,993</b>	<b>648,250</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 25,606,169</b>	<b>\$ 701,401</b>

The accompanying notes are an integral part of this statement.

Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 3,515,084	\$ 5,054,191	\$ 9,075,893
74,497,859	6,312,630	96,603,243
	89,936	417,347
582,796	780,856	4,973,757
		5,352,596
	5,000	220,764
	3,537	497,393
		8,466
<u>\$ 78,595,739</u>	<u>\$ 12,246,150</u>	<u>\$ 117,149,459</u>
\$ 208,334	\$ 89,431	\$ 457,835
	649,909	2,584,825
		265,802
	155,524	155,524
	157,267	816,440
	205,385	983,776
		17,227
		5,352,596
	853,950	1,046,102
<u>208,334</u>	<u>2,111,466</u>	<u>11,680,127</u>
		648,250
		250,000
		16,048,993
	10,134,684	10,134,684
78,387,405		78,387,405
<u>78,387,405</u>	<u>10,134,684</u>	<u>105,469,332</u>
<u>\$ 78,595,739</u>	<u>\$ 12,246,150</u>	<u>\$ 117,149,459</u>

**LUBBOCK COUNTY, TEXAS**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
SEPTEMBER 30, 2005**

Total fund balances - governmental funds balance sheet

\$ 105,469,332

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.	51,681,452
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	244,936
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	3,953,579
Payables for bond principal which are not due in the current period are not reported in the funds.	(76,610,000)
Payables for bond and note interest which are not due in the current period are not reported in the funds.	(235,481)
Payables for notes which are not due in the current period are not reported in the funds.	(1,011,436)
Bond issuance costs are prepaid and premiums are deferred in the funds.	(1,759,885)
Other long-term assets are not available to pay for current-period expenditures and are deferred in the funds.	5,352,596
Rounding difference	(3)

Net assets of governmental activities - statement of net assets

\$ 87,085,090

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, 2005

	General Fund	Debt Service Fund
Revenue:		
Taxes	\$ 28,436,003	\$ 6,510,395
Licenses and permits	87,711	
Intergovernmental	1,207,800	
Fees of Office	2,518,487	
Commissions	2,970,272	
Charges for Services	306,759	
Fines and Forfeitures	2,090,983	
Investment Earnings	145,953	58,940
Other	1,053,117	
Total revenues	<u>38,817,085</u>	<u>6,569,335</u>
Expenditures:		
Current:		
General Administration	5,141,930	
Financial Administration	2,172,429	
Judicial	6,563,210	
Legal	3,429,880	
Public Safety	16,300,031	
Correctional	11,103	
Permanent Improvements		
Facilities	2,934,559	
Health	199,326	
Welfare	365,963	
Conservation	171,639	
Elections	658,995	
Culture/Recreation	117,078	
Transportation	133,407	
Capital Outlay	425,161	
Debt Service:		
Principal Retirement		2,829,999
Interest and Fiscal Charges		3,610,326
Total expenditures	<u>38,624,711</u>	<u>6,440,325</u>
Excess (deficiency) of revenues (under) expenditures	192,374	129,010
Other financing sources (uses):		
Transfers in		
Transfers out	(82,404)	
Total other financing sources (uses)	<u>(82,404)</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	109,970	129,010
Fund balances/equity, October 1	16,189,023	519,240
Fund balances/equity, September 30	<u>\$ 16,298,993</u>	<u>\$ 648,250</u>

The accompanying notes are an integral part of this statement.

Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$	\$ 5,359,036	\$ 40,305,434
		87,711
	3,454,203	4,662,003
	1,258,623	3,777,110
		2,970,272
	2,932,121	3,238,880
	221,896	2,312,879
2,335,361	378,061	2,918,315
	851,417	1,904,534
<u>2,335,361</u>	<u>14,455,357</u>	<u>62,177,138</u>
	215,070	5,357,000
		2,172,429
	4,661	6,567,871
	1,464,313	4,894,193
1,130,140	421,322	17,851,493
	6,008,345	6,019,448
	185,210	185,210
		2,934,559
		199,326
		365,963
		171,639
	50,087	709,082
	170,923	288,001
	2,007,870	2,141,277
1,309,510	3,457,951	5,192,622
	262,540	3,092,539
	50,709	3,661,035
<u>2,439,650</u>	<u>14,299,001</u>	<u>61,803,687</u>
(104,289)	156,356	373,451
	2,313,848	2,313,848
	(2,231,444)	(2,313,848)
	<u>82,404</u>	
(104,289)	238,760	373,451
78,491,694	9,895,924	105,095,881
<u>\$ 78,387,405</u>	<u>\$ 10,134,684</u>	<u>\$ 105,469,332</u>

**LUBBOCK COUNTY, TEXAS**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2005**

Net change in fund balances - total governmental funds	\$ 373,451
Amounts reported for governmental activities in the statement of activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	6,337,821
The depreciation of capital assets used in governmental activities is not reported in the funds.	(3,216,521)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(102,703)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(165,519)
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	(509,646)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	2,830,000
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	262,539
Bond issuance costs and premiums are amortized in the SOA but not in the funds.	207,744
(Increase) decrease in accrued interest from beginning of period to end of period.	4,190
The net revenue (expense) of internal service funds is reported with governmental activities.	1,669,233
Rounding difference	(1)
Change in net assets of governmental activities - statement of activities	<u>\$ 7,690,588</u>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS****STATEMENT OF NET ASSETS****INTERNAL SERVICE FUNDS****SEPTEMBER 30, 2005**

	Internal Service Funds
<b>ASSETS:</b>	
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 5,526,939
Receivables ( net of allowances for uncollectibles):	
<i>Other</i>	24,114
<i>Other Current Assets</i>	38,094
<b>Total Assets</b>	<b>\$ 5,589,147</b>
<b>LIABILITIES:</b>	
<i>Accounts Payable</i>	\$ 1,635,568
<b>Total Liabilities</b>	<b>1,635,568</b>
<b>NET ASSETS:</b>	
Unrestricted	3,953,579
<b>Total Net Assets</b>	<b>\$ 3,953,579</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, 2005

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 6,968,985
Total Operating Revenues	<u>6,968,985</u>
OPERATING EXPENSES:	
<i>Administration</i>	818,505
<i>Insurance/Bonds</i>	143,872
<i>Life Insurance Premiums</i>	25,932
<i>Paid Claims</i>	4,461,692
Total Operating Expenses	<u>5,450,001</u>
Operating Income (Loss)	<u>1,518,984</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	150,249
Total Non-operating Revenues (Expenses)	<u>150,249</u>
Net Income (Loss) before Operating Transfers	1,669,233
OPERATING TRANSFERS	
Net Income (Loss) after Operating Transfers	1,669,233
Net Assets, October 1	2,284,346
Net Assets, September 30	<u>\$ 3,953,579</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, 2005**

	Service Funds
<b>Cash Flows from Operating Activities:</b>	
<i>Cash Receipts (Payments) for Quasi-external</i>	
<i>Operating Transactions with Other Funds</i>	\$ 6,977,727
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(4,965,623)
Net Cash Provided (Used) by Operating Activities	<u>2,012,104</u>
<b>Cash Flows from Investing Activities:</b>	
<i>Interest and Dividends on Investments</i>	150,249
Net Cash Provided (Used) for Investing Activities	<u>150,249</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,162,353
Cash and Cash Equivalents at Beginning of Year	3,364,586
Cash and Cash Equivalents at End of Year	<u>\$ 5,526,939</u>
<b>Reconciliation of Operating Income to Net Cash</b>	
<b>Provided by Operating Activities:</b>	
Operating Income (Loss)	\$ 2,018,984
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	8,742
<i>Decrease (Increase) in Other Current Assets</i>	(7,263)
<i>Increase (Decrease) in Accounts Payable</i>	(8,359)
Total Adjustments	<u>(6,880)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,012,104</u>

The accompanying notes are an integral part of this statement.

**LUBBOCK COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2005**

	<u>Agency Funds</u>
<b>ASSETS AND OTHER DEBITS</b>	
Assets:	
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 11,918,935
Receivables ( net of allowances for uncollectibles):	
<i>Other</i>	13,645
<b>Total Assets and Other Debits</b>	<b>\$ 11,932,580</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>	
Liabilities:	
<i>Accounts Payable</i>	\$ 1,167,773
<i>Due to Other Governments</i>	1,289,805
<i>Due to Other Funds</i>	65,240
<i>Accrued Personal Leave</i>	223,263
<i>Due to Trust Beneficiaries</i>	7,838,071
<i>Other Liabilities</i>	1,348,428
<b>Total Liabilities</b>	<b>11,932,580</b>
Equity and other credits:	
Fund Balances	
Total equity and other credits	
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 11,932,580</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, 2005**

**A. Summary of Significant Accounting Policies**

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

**1. Reporting Entity**

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

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

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

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

Included in the reporting entity:

Lubbock County Hospital District. Lubbock County Hospital District was established to furnish medical aid and hospital care to citizens of Lubbock County. Commissioners' Court of the County approves the Hospital District's budget, appoints the Board of Managers and sets the District's tax rate. The Hospital District's boundaries are the County and the governing authority for the Hospital District is the Board of Hospital Managers. They oversee the operations and promulgate the rules and regulations for the District. The Hospital District fits the criteria of a component unit of Lubbock County, Texas. The financial statements of University Medical Center are included as a discretely presented component unit in these 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, 2005**

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. The 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 the 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 the 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.

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

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 the Lubbock County. These funds facilitate distribution of support costs to the users of support

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

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 the government-wide financial statements.

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. Licenses and permits are not susceptible to accrual because generally they are not measurable until actually received in cash. 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 revenue 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.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

3. Financial Statement Amounts

a. Cash and Cash Equivalents

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

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

b. Property Taxes

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

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

c. Inventories and Prepaid Items

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

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

d. Capital Assets

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

General infrastructure assets acquired prior to October 1, 2004 consisting of road network assets that were acquired or that received substantial improvements subsequent to July 1, 1980 have not yet been reported.

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

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

e. Receivable and Payable Balances

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

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

f. Compensated Absences

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

g. Interfund Activity

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

h. Use of Estimates

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

i. Deferred Revenue

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.



**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**B. Compliance and Accountability**

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

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

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

Title IV-E Fund	
Utilities	\$ 23,353
Professional Contract Services	\$ 37,484
USDA-AG Mediation	
Other	\$ 30,999

**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	\$ 82,486	Revenue projections for the 2006 fiscal year appear accurate for the fund and seemingly will enable the department to begin reducing the deficit.

**C. Deposits and Investments**

The 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 the 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, 2005, the carrying amount of the Lubbock County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$26,521,767 and the bank balance was \$29,556,352. The Lubbock County's cash deposits at September 30, 2005 and during the year ended September 30, 2005, were not entirely covered by FDIC insurance or by pledged collateral held by the Lubbock County's agent bank in the Lubbock County's name.

**Investments:**

The 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.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

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 deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

The Lubbock County's investment at September 30, 2005 are shown below.

<u>Investment or Investment Type</u>	<u>Average Maturity (Days)</u>	<u>Value</u>
Federal Home Loan Bank Notes	809	\$ 91,890,340
Texpool	27	4,712,903
Total Investments		<u>\$ 96,603,243</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, 2005, 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:

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

Investment Accounting Policy

The 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.

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

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**D. Receivables**

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

	Governmental			
	General	Debt Service Fund	Capital Improvements Fund	Other Governmental Funds
Receivables				
Taxes	\$ 1,054,706	\$ 403,297		\$ 400,506
Fines, Fees, & Court Costs	6,690,745			
Other	3,602,857	7,248	582,796	780,856
Total Gross Receivables	11,348,308	410,545	582,796	1,181,362
Less: Allowance for Uncollectible Accounts				
Taxes	(817,860)	(312,732)		(310,570)
Fines, Fees, & Court Costs	(1,338,149)			
Net Total Receivables	\$ 9,192,299	\$ 97,813	\$ 582,796	\$ 870,792

	Proprietary Internal Service	Fiduciary Agency	Total
Receivables			
Taxes	\$		\$ 1,858,509
Fines, Fees & Court Costs			6,690,745
Other	24,114	13,645	5,011,516
Total Gross Receivables	24,114	13,645	13,560,770
Less: Allowance for Uncollectible Accounts			
Taxes			(1,441,162)
Fines, Fees, & Court Costs			(1,338,149)
Net Total Receivables	\$ 24,114	\$ 13,645	\$ 10,781,459

**E. Capital Assets**

Capital asset activity for the period ended September 30, 2005, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b><u>Governmental activities:</u></b>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,436,186	\$	\$	\$ 3,436,186
Construction in progress	4,039,207	2,738,247		6,777,454
Total capital assets not being depreciated	7,475,393	2,738,247		10,213,640
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	61,137,277	1,537,420		62,674,697
Infrastructure		449,999		449,999
Furniture and Equipment	13,751,853	1,612,154	383,800	14,980,207
Total capital assets being depreciated	74,889,130	3,599,573	383,800	78,104,903
Less accumulated depreciation for:				
Buildings and Improvements	(26,318,511)	1,891,851		(28,210,362)
Infrastructure		8,903		(8,903)
Furniture and Equipment	(7,383,158)	1,315,766	281,097	(8,417,827)
Total accumulated depreciation	(33,701,669)	3,216,520	281,097	(36,637,092)
Total capital assets being depreciated, net	41,187,461	6,816,093	664,897	41,467,811
Governmental activities capital assets, net	\$ 48,662,854	\$ 9,554,340	\$ 664,897	\$ 51,681,451

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

Depreciation was charged to functions as follows:

General Administration	\$	110,694
Financial Administration		6,004
Judicial		22,792
Legal		144,363
Public Safety		893,136
Correctional		363,631
Facilities		1,036,115
Health		2,118
Welfare		14,363
Conservation		7,765
Elections		2,612
Culture and Recreation		35,670
Transportation		577,257
	\$	<u>3,216,520</u>

**F. Interfund Balances and Activity**

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

Balances due to and due from other funds at September 30, 2005, consisted of the following:

<u>Due To Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Agency Funds	\$ 60,240	Short-term loans
General Fund	Other Governmental Funds	155,524	Short-term loans
Other Governmental Funds	Agency Funds	5,000	Short-term loans
	Total	<u>\$ 220,764</u>	

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

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

Transfers to and from other funds at September 30, 2005, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General fund	Other Governmental Funds	\$ 82,404	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	2,231,444	Supplement other funds sources
	Total	<u>\$ 2,313,848</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.

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

General obligation bonds currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	3.00%	9,015,000
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>76,610,000</u>

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2006	\$ 2,915,000	\$ 3,523,850	\$ 6,438,850
2007	3,005,000	3,435,050	6,440,050
2008	3,095,000	3,343,550	6,438,550
2009	3,200,000	3,241,125	6,441,125
2010	3,310,000	3,127,200	6,437,200
2011-2015	18,775,000	13,417,875	32,192,875
2016-2020	24,370,000	7,820,694	32,190,694
2021-2025	17,940,000	1,375,250	19,315,250
Totals	<u>\$ 76,610,000</u>	<u>\$ 39,284,594</u>	<u>\$ 115,894,594</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%	1,011,435

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2006	\$ 273,878	\$ 38,660	\$ 312,538
2007	285,704	26,833	312,537
2008	298,042	14,495	312,537
2009	153,812	2,456	156,268
Totals	<u>\$ 1,011,436</u>	<u>\$ 82,444</u>	<u>\$ 1,093,880</u>

**Changes in Long-Term Liabilities**

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the period ended September 30, 2005, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental activities:</b>					
Bond Payable					
General obligation bonds	\$ 79,440,000	\$	\$ 2,830,000	\$ 76,610,000	\$ 2,915,000
Plus (Less) Deferred Amts					
Bond Premiums	2,725,617		305,977	2,419,640	271,925
Issuance Costs	(757,988)		(98,235)	(659,753)	(84,831)
Total Bonds Payable	81,407,629		3,037,742	78,369,887	3,102,094
Loans Payable	1,273,976		262,540	1,011,436	273,878
Total governmental activities	<u>\$ 82,681,605</u>	<u>\$</u>	<u>\$ 3,300,282</u>	<u>\$ 79,381,323</u>	<u>\$ 3,375,972</u>

**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

Continuing Disclosure

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

**H. Commitments Under Noncapitalized Leases**

Commitments under operating (noncapitalized) lease agreements for the parking garage land and mail machine equipment provide for minimum future rental payments as of September 30, 2005, as follows:

<u>Year Ending September 30.</u>	
2006	\$ 10,872
2007	10,872
2008	7,722
2009	2,736
Total Minimum Rentals	<u>\$ 32,202</u>
Rental Expenditures in 2005	<u>\$ 302,854</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 2005, Lubbock County obtained auto liability and law enforcement 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 \$350,000 per claim. Premiums are charged to the departments and agencies of the County for the pro rata share of workers' compensation insurance coverage. The revenue and expenses for this insurance coverage are accounted for through an internal service fund.

Total retained outstanding losses and allocated loss adjustment expenses (ALAE) for the County are as follows:

Fund Year	Selected Ultimate Losses & ALAE	Retained Paid Losses & ALAE @ 09/30/05	Retained Case Loss & ALAE Reserves @ 09/30/05	Indicated IBNR Loss & ALAE Reserves @ 09/30/05	Indicated Total Loss & Loss Reserves @ 09/30/05
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, 2005**

**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 559 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 9.03% for the months of the accounting year in 2004, and 8.65% for the months of the accounting year in 2005.

The contribution rate payable by the employee members for calendar year 2005 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, 2005, the annual pension cost for the TCDRS plan for its employees was \$2,351,319, and the actual contributions were \$2,351,319.

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, 2002 and December 31, 2003, the basis for determining the contribution rates for calendar years 2004 and 2005. The December 31, 2004 actuarial valuation is the most recent valuation.

**Actuarial Valuation Information**

Actuarial valuation date	12/31/02	12/31/03	12/31/04
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, 2005**

Amortization period in years	20	20	20
Asset valuation method	Long-term appreciation with adjustment	Long-term appreciation with adjustment	Long-term appreciation with adjustment
Assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.50%	5.50%	5.50%
Inflation	3.50%	3.50%	3.50%
Cost of living adjustments			

4. Trend Information for the Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2003	\$ 2,293,270	100%	\$
September 30, 2004	2,312,051	100%	
September 30, 2005	2,351,319	100%	

L. Health Care Coverage

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The fund services all claims for risk of loss of group health to which the County is exposed. All departments of the County participate in the fund. The fund allocates the cost of providing claims servicing, claims payments, and reinsurance costs by charging a premium to each department based on number and level of employees participating in the program. The County contributed \$507 per month per employee. This charge considers recent trends in actual claims experience of the County and makes provisions for catastrophic losses. A third party administers the plan. Amounts reported as liabilities in the self-insurance fund at September 30, 2005, for actual claims incurred and estimated claims incurred but not reported were \$500,000. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

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, 2006, 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 \$4,620,351. 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, 2004, through Blue Cross/Blue Shield of Texas.



**LUBBOCK COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**M. Commitments and Contingencies**

**1. Contingencies**

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

**2. Litigation**

The County is involved in various lawsuits and claims. Some are for alleged losses suffered and are being handled by the County's insurance carriers. Others are for alleged violations of civil rights or discrimination. Although the outcome of these lawsuits and claims are not presently determinable, in the opinion of management the resolution of these matters will not have a material adverse effect on the County's financial position as of September 30, 2005.

**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, 2005 were \$17,536 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.

**P. Subsequent Events**

The County has been mandated by Federal and State legislation to install electronic voting machines. The County has budgeted \$873,010 in the 2006 fiscal year for the purchase and installation of the machines and for training costs.



### *Required Supplementary Information*

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

**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue:</b>				
Taxes	\$ 27,499,676	\$ 27,499,676	\$ 28,436,003	\$ 936,327
Licenses and permits	87,900	87,900	87,711	(189)
Intergovernmental	1,147,800	1,147,800	1,207,800	60,000
Fees of Office	2,477,500	2,477,500	2,518,487	40,987
Commissions	3,157,950	3,157,950	2,970,272	(187,678)
Charges for Services	346,000	346,000	306,759	(39,241)
Fines and Forfeitures	2,057,550	2,057,550	2,090,983	33,433
Investment Earnings	1,220,000	1,220,000	145,953	(1,074,047)
Other	990,616	990,616	1,053,117	62,501
Total revenues	38,984,992	38,984,992	38,817,085	(167,907)
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Administration</b>				
Commissioners Court	320,211	320,211	315,094	5,117
County Judge	178,261	177,461	173,748	3,713
County Clerk	891,157	891,157	746,621	144,536
Information Systems	2,045,992	2,050,112	2,018,997	31,115
Emergency Management	50,000	50,000	361	49,639
Non-Departmental	2,128,994	2,003,294	1,777,511	225,783
Admin, Research	110,210	110,210	109,598	612
Total General Administration	5,724,825	5,602,445	5,141,930	460,515
<b>Financial</b>				
Treasurer	169,302	169,302	165,627	3,675
Tax Office	1,117,858	1,117,858	1,079,821	38,037
Purchasing	187,205	187,205	174,774	12,431
Auditor	584,545	584,545	501,737	82,808
Human Resources	254,102	254,102	250,470	3,632
Total Financial	2,313,012	2,313,012	2,172,429	140,583
<b>Judicial</b>				
District Court	814,087	814,087	790,449	23,638
District Court Admin	483,061	496,141	486,050	10,091
District Clerk	1,003,426	1,001,926	953,398	48,528
County Court @ Law 1	206,164	206,164	197,014	9,150
County Court @ Law 2	200,522	200,522	197,328	3,194
County Court @ Law 3	200,722	200,722	196,184	4,538
County Court at Law Admin	274,887	261,807	252,047	9,760
Collections	207,587	207,587	147,905	59,682
Justice of the Peace, Precinct 1	174,294	174,294	170,982	3,312
Justice of the Peace, Precinct 2	178,874	178,874	170,615	8,259
Justice of the Peace, Precinct 3	179,821	180,521	166,061	14,460
Justice of the Peace, Precinct 4	168,353	168,353	164,950	3,403
Central Jury	220,139	220,139	199,148	20,991
Judicial	2,364,900	2,489,900	2,471,079	18,821
Total Judicial	6,676,837	6,801,037	6,563,210	237,827
<b>Legal</b>				
Criminal District Attorney	3,572,111	3,572,111	3,429,880	142,231
Total Legal	3,572,111	3,572,111	3,429,880	142,231
<b>Public Safety</b>				
Constable 1	54,809	44,809	38,737	6,072
Constable 2	53,809	53,809	51,342	2,467
Constable 3	55,509	55,509	53,039	2,470

**LUBBOCK COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Constable 4	54,809	44,809	38,719	6,090
Sheriff	4,768,616	4,723,472	4,622,852	100,620
Jail	11,209,277	11,251,731	10,615,453	636,278
Inmate Travel/Boarding	103,000	103,000	93,741	9,259
Public Safety	852,537	852,537	786,148	66,389
Total Public Safety	17,152,366	17,129,676	16,300,031	829,645
Correctional				
Adult Probation	18,300	18,300	11,103	7,197
Total Correctional	18,300	18,300	11,103	7,197
Facilities				
Facilities (Maint)	3,126,361	3,126,361	2,899,769	226,592
Parking	62,521	62,521	34,790	27,731
Total Facilities	3,188,882	3,188,882	2,934,559	254,323
Health				
Sanitation	208,188	208,188	199,326	8,862
Total Health	208,188	208,188	199,326	8,862
Welfare				
General Assistance	416,060	416,060	329,765	86,295
Veterans Affairs	36,377	36,377	36,198	179
Total Welfare	452,437	452,437	365,963	86,474
Conservation				
Agriculture Extention	191,229	191,089	171,639	19,450
Total Conservation	191,229	191,089	171,639	19,450
Elections				
Elections	450,654	792,654	658,995	133,659
Total Elections	450,654	792,654	658,995	133,659
Culture/Recreation				
Museum	9,300	9,300	7,788	1,512
Library Services	109,290	109,290	109,290	
Total Culture/Recreation	118,590	118,590	117,078	1,512
Transportation				
Transportation Services	146,814	146,814	133,407	13,407
Total Transportation	146,814	146,814	133,407	13,407
Capital Outlay	937,996	606,826	425,161	181,665
Total expenditures	41,152,241	41,142,061	38,624,711	2,517,350
Excess (deficiency) of revenues (under) expenditures	(2,167,249)	(2,157,069)	192,374	2,349,443
Other financing sources (uses):				
Transfers out	(102,899)	(114,899)	(82,404)	(32,495)
Total other financing sources (uses)	(102,899)	(114,899)	(82,404)	(32,495)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(2,270,148)	(2,271,968)	109,970	2,381,938
Fund balances/equity, October 1	16,189,023	16,189,023	16,189,023	
Fund balances/equity, September 30	\$ 13,918,875	\$ 13,917,055	\$ 16,298,993	\$ 2,381,938

**LUBBOCK COUNTY, TEXAS****REQUIRED SUPPLEMENTARY INFORMATION****SCHEDULE OF FUNDING PROGRESS****TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM****YEAR ENDED SEPTEMBER 30, 2005**

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)
12/31/02	\$ 47,383,259	\$ 58,001,558	\$ 10,618,299	81.69%	\$ 25,827,656	41.11%
12/31/03	51,844,938	61,854,249	10,009,311	83.82%	27,022,500	37.04%
12/31/04	57,238,918	67,664,253	10,425,335	84.59%	26,576,670	39.23%

## **LUBBOCK COUNTY, TEXAS**

### **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2005**

#### Budgetary Data

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

The County Commissioners' Court, under budgetary laws established by the Texas legislature, is required to adopt an annual budget for all governmental fund types to cover all the proposed expenditures of the County government, and to levy a tax sufficient, when considered with other revenues and available funds, to provide for these expenditures. Once the budget is approved, no expenditures may be made except in strict compliance with the budget. Emergency expenditures in case of grave public necessity, to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget, may from time to time be authorized by the Court as amendments to the original budget. The Commissioners' Court is the sole agency having discretionary power to determine existence of such facts as would constitute an emergency justifying a budget amendment.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a proposed operating budget for the fiscal year commencing the following October 1.
- b. After the presentation of the proposed budget and prior to September 1, the Commissioners' Court will conduct a series of hearings with the individual department heads to review and analyze their expenditure reports. These meetings are all open to the public to encourage public comment.
- c. Prior to September 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to October 1, a public hearing will be held to receive citizen input, adopt the budget, and set the tax rate for the coming budget year.
- e. All budget amendments are approved by the Commissioners' Court. From time to time, during the period covered by these financial statements, supplemental budget amendments were required and approved by the Commissioners' Court, under the provisions outlined above. Budgeted amounts presented in these financial statements are inclusive of any amendments made during the period October 1, 2004 through September 30, 2005.
- f. Budgets for the General Fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America for governments, using the modified accrual basis of accounting.
- g. By law, appropriations for the total County budget cannot exceed the total resources that will be available for the year as forecasted by the County Auditor.
- h. The level of budgetary control (that is the level at which expenditures may not legally exceed appropriations) is established by organization within an individual fund.





*Combining Statements and Budget Comparisons  
as Supplementary Information*

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

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2005**

	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>	\$ 213,334	\$ 197,236	\$ 42,409	\$ 110,555
<i>Investments</i>	379,260	350,641	75,392	196,543
Receivables ( net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	2,555	2,360	484	1,310
<i>Due from other funds</i>				
<i>Other Current Assets</i>				
<b>Total Assets and Other Debits</b>	<b>\$ 595,149</b>	<b>\$ 550,237</b>	<b>\$ 118,285</b>	<b>\$ 308,408</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 4,464	\$ 3,464	\$ 6,189	\$ 3,809
<i>Accounts Payable</i>	11,270	8,185	13,736	85,757
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	6,247	5,948	7,379	7,017
<i>Accrued Personal Leave</i>	5,519	6,861	16,771	14,856
Deferred Revenue:				
<i>Other</i>	111,667			
<b>Total Liabilities</b>	<b>139,167</b>	<b>24,458</b>	<b>44,075</b>	<b>111,439</b>
Equity and other credits:				
Fund Balances				
<i>Unreserved, reported in:</i>				
<i>Special Revenue Funds</i>	455,982	525,779	74,210	196,969
<b>Total equity and other credits</b>	<b>455,982</b>	<b>525,779</b>	<b>74,210</b>	<b>196,969</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 595,149</b>	<b>\$ 550,237</b>	<b>\$ 118,285</b>	<b>\$ 308,408</b>

031 Precinct No. 1 Park	032 Slaton/Roosevelt Parks	033 Idalou/New Deal Parks	034 Shallowater Park	041 Permanent Improvement Fund
\$ 183,097	\$ 117,770	\$ 35,884	\$ 136,888	\$ 87,267
325,503	209,369	63,794	243,355	155,142
1,335	1,335	1,335	1,335	17,111
2,274	1,482	490	1,714	16,457
<u>\$ 512,209</u>	<u>\$ 329,956</u>	<u>\$ 101,503</u>	<u>\$ 383,292</u>	<u>\$ 275,977</u>
\$ 172	\$ 674	\$ 25	\$ 356	\$
893	1,829	18,601	1,600	57,896
483	1,620	266	986	
318	1,523		2,773	
784	784	784	784	10,042
<u>2,650</u>	<u>6,430</u>	<u>19,676</u>	<u>6,499</u>	<u>67,938</u>
509,559	323,526	81,827	376,793	208,039
<u>509,559</u>	<u>323,526</u>	<u>81,827</u>	<u>376,793</u>	<u>208,039</u>
<u>\$ 512,209</u>	<u>\$ 329,956</u>	<u>\$ 101,503</u>	<u>\$ 383,292</u>	<u>\$ 275,977</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2005**

	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:				
Pooled Cash & Cash Equivalents	\$ 762,693	\$ 40,454	\$ 28,848	\$ 589,773
Investments	1,355,898			1,044,930
Receivables ( net of allowances for uncollectibles):				
Taxes				67,485
Other	9,212	45,613		12,771
Due from other funds				
Other Current Assets				3,410
<b>Total Assets and Other Debits</b>	<b>\$ 2,127,803</b>	<b>\$ 86,067</b>	<b>\$ 28,848</b>	<b>\$ 1,718,369</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
Payroll Taxes and Related Items	\$	\$	\$ 4,748	\$ 16,760
Accounts Payable		51,234	7,414	51,569
Due to Other Funds				
Accrued Wages			8,605	26,687
Accrued Personal Leave			8,081	38,090
Deferred Revenue:				
Other		34,833		39,606
<b>Total Liabilities</b>		<b>86,067</b>	<b>28,848</b>	<b>172,712</b>
Equity and other credits:				
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds	2,127,803			1,545,657
<b>Total equity and other credits</b>	<b>2,127,803</b>			<b>1,545,657</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 2,127,803</b>	<b>\$ 86,067</b>	<b>\$ 28,848</b>	<b>\$ 1,718,369</b>

054 Juvenile Prob. Commission Grant	055 Juvenile Detention Fund	058 Juvenile Halfway House	060 Community Corrections Assistance	064 Title IV-E
\$ 105,423	\$ 408,773	\$ 93,016	\$ 6,602	\$ 86,179
				153,206
	100,331			358,923
<u>\$ 105,423</u>	<u>\$ 509,104</u>	<u>\$ 93,016</u>	<u>\$ 6,602</u>	<u>\$ 598,308</u>
\$ 5,899	\$ 23,230	\$ 3,781	\$ 574	\$ 42
26,882	94,508	7,716	786	30,940
10,978	44,319	7,682	1,101	265
17,325	50,932	8,823	1,710	
44,339	11,284		2,431	567,061
<u>105,423</u>	<u>224,273</u>	<u>28,002</u>	<u>6,602</u>	<u>598,308</u>
	284,831	65,014		
	<u>284,831</u>	<u>65,014</u>		
<u>\$ 105,423</u>	<u>\$ 509,104</u>	<u>\$ 93,016</u>	<u>\$ 6,602</u>	<u>\$ 598,308</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2005**

	068 Detention Therapist Detention Therapist	072 CJD Drug Court	075 Dispute Resolution Fund	076 USDA AG Mediation
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$	\$	\$ 668	\$
Investments				
Receivables ( net of allowances for uncollectibles):				
Taxes				
Other	1,165	93		30,613
Due from other funds				
Other Current Assets			127	
<b>Total Assets and Other Debits</b>	<b>\$ 1,165</b>	<b>\$ 93</b>	<b>\$ 795</b>	<b>\$ 30,613</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
Payroll Taxes and Related Items	\$ 227	\$ 17	\$ 1,919	\$ 1,132
Accounts Payable	279	13	4,961	7,814
Due to Other Funds	659		69,838	17,182
Accrued Wages		63	5,069	2,769
Accrued Personal Leave			1,494	1,716
Deferred Revenue:				
Other				
<b>Total Liabilities</b>	<b>1,165</b>	<b>93</b>	<b>83,281</b>	<b>30,613</b>
Equity and other credits:				
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds			(82,486)	
<b>Total equity and other credits</b>			<b>(82,486)</b>	
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 1,165</b>	<b>\$ 93</b>	<b>\$ 795</b>	<b>\$ 30,613</b>

081 Law Library	083 Election Services Fund	090 Records Preservation Dist. Clerk	091 Co. Clerk Records Preservation	092 Comm. Court Records Preservation
\$ 3,712 6,598	\$ 45,559 80,992	\$ 9,704 17,253	\$ 732,017 1,301,363	\$ 181,243 322,210
45	552	118	13,326	2,197
<u>\$ 10,355</u>	<u>\$ 127,103</u>	<u>\$ 27,075</u>	<u>\$ 2,046,706</u>	<u>\$ 505,650</u>
\$ 583 2,802  1,149 1,891	\$	\$	\$ 392 11,896  791	\$
<u>6,425</u>			<u>13,079</u>	
<u>3,930</u> <u>3,930</u>	<u>127,103</u> <u>127,103</u>	<u>27,075</u> <u>27,075</u>	<u>2,033,627</u> <u>2,033,627</u>	<u>505,650</u> <u>505,650</u>
<u>\$ 10,355</u>	<u>\$ 127,103</u>	<u>\$ 27,075</u>	<u>\$ 2,046,706</u>	<u>\$ 505,650</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2005**

	093 Court House Security	096 Heritage Tourism Fund	122 Sheriff Contraband Fund	124 Inmate Supply Fund
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
Pooled Cash & Cash Equivalents	\$ 16,062	\$ 1,479	\$ 87,929	\$ 486,203
Investments	28,552	2,629		
Receivables ( net of allowances for uncollectibles):				
Taxes				
Other	707	18		
Due from other funds			5,000	
Other Current Assets				
<b>Total Assets and Other Debits</b>	<b>\$ 45,321</b>	<b>\$ 4,126</b>	<b>\$ 92,929</b>	<b>\$ 486,203</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
Payroll Taxes and Related Items	\$ 1,966	\$	\$	\$
Accounts Payable	3,059			
Due to Other Funds				
Accrued Wages	4,431			
Accrued Personal Leave	6,415			
Deferred Revenue:				
Other				
<b>Total Liabilities</b>	<b>15,871</b>			
Equity and other credits:				
Fund Balances				
Unreserved, reported in:				
Special Revenue Funds	29,450	4,126	92,929	486,203
<b>Total equity and other credits</b>	<b>29,450</b>	<b>4,126</b>	<b>92,929</b>	<b>486,203</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 45,321</b>	<b>\$ 4,126</b>	<b>\$ 92,929</b>	<b>\$ 486,203</b>



128 Homeland Security Fund	142 Environmental Officer	144 Narcotics Enforcement Grant	146 LECD Grant Emergency Comm.	150 Safe Neighborhood
\$ 14,855	\$ 4,475	\$	\$ 7,404	\$
27,529		54,376		1,498
<u>\$ 42,384</u>	<u>\$ 4,475</u>	<u>\$ 54,376</u>	<u>\$ 7,404</u>	<u>\$ 1,498</u>
\$ 32,209	\$ 4,475	\$ 1,546 32,069 18,765 1,996	\$ 7,404	\$ 15 19 1,464
10,175				
<u>42,384</u>	<u>4,475</u>	<u>54,376</u>	<u>7,404</u>	<u>1,498</u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u>\$ 42,384</u>	<u>\$ 4,475</u>	<u>\$ 54,376</u>	<u>\$ 7,404</u>	<u>\$ 1,498</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2005**

	161 CDA Business Crimes	163 CDA Contraband Fund	164 South Plains Auto Task Force
<b>ASSETS AND OTHER DEBITS</b>			
Assets:			
Pooled Cash & Cash Equivalents	\$ 65,064	\$ 69,254	\$ 6,732
Investments			
Receivables ( net of allowances for uncollectibles):			
Taxes			
Other	3,591		65,174
Due from other funds			
Other Current Assets			
<b>Total Assets and Other Debits</b>	<b>\$ 68,655</b>	<b>\$ 69,254</b>	<b>\$ 71,906</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
Liabilities:			
Payroll Taxes and Related Items	\$ 1,287	\$	\$ 4,486
Accounts Payable	1,812		5,749
Due to Other Funds			32,767
Accrued Wages	2,347		5,184
Accrued Personal Leave	1,375		17,852
Deferred Revenue:			
Other			5,868
<b>Total Liabilities</b>	<b>6,821</b>		<b>71,906</b>
Equity and other credits:			
Fund Balances			
Unreserved, reported in:			
Special Revenue Funds	61,834	69,254	
<b>Total equity and other credits</b>	<b>61,834</b>	<b>69,254</b>	
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 68,655</b>	<b>\$ 69,254</b>	<b>\$ 71,906</b>

165 LLEBG	171 LVS CVC Coordinator	173 Safe Neighborhood	175 Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit A-3)
\$ 75,630	\$	\$	\$	\$ 5,054,191
				6,312,630
	2,452	7,056	14,370	89,936
				780,856
				5,000
				3,537
<u>\$ 75,630</u>	<u>\$ 2,452</u>	<u>\$ 7,056</u>	<u>\$ 14,370</u>	<u>\$ 12,246,150</u>
\$ 62,122	\$ 330	\$ 263	\$ 1,081	\$ 89,431
	587	308	1,515	649,909
	338	5,629	8,882	155,524
	790	856	2,239	157,267
	407		653	205,385
<u>13,508</u>				<u>853,950</u>
<u>75,630</u>	<u>2,452</u>	<u>7,056</u>	<u>14,370</u>	<u>2,111,466</u>
				10,134,684
				<u>10,134,684</u>
<u>\$ 75,630</u>	<u>\$ 2,452</u>	<u>\$ 7,056</u>	<u>\$ 14,370</u>	<u>\$ 12,246,150</u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2005

	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	103,168	103,168	103,168	154,399
Fees of Office				
Charges for Services	403,303	394,703	393,953	396,953
Fines and Forfeitures				
Investment Earnings	18,576	17,941	4,128	8,330
Other	67,772	777	23,828	124
Total revenues	<u>592,819</u>	<u>516,589</u>	<u>525,077</u>	<u>559,806</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation	477,882	466,438	518,396	545,154
Capital Outlay	32,339	43,950	44,500	216,749
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>510,221</u>	<u>510,388</u>	<u>562,896</u>	<u>761,903</u>
Excess (deficiency) of revenues (under) expenditures	82,598	6,201	(37,819)	(202,097)
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	82,598	6,201	(37,819)	(202,097)
Fund balances/equity, October 1	373,384	519,578	112,029	399,066
Fund balances/equity, September 30	<u>\$ 455,982</u>	<u>\$ 525,779</u>	<u>\$ 74,210</u>	<u>\$ 196,969</u>

031 Precinct No. 1 Park	032 Slaton/Roosevelt Parks	033 Idalou/New Deal Parks	034 Shallowater Park	041 Permanent Improvement Fund
\$ 79,817	\$ 79,818	\$ 79,818	\$ 79,818	\$ 1,023,303
16,705	10,959	7,247	12,329	9,262
5,475	2,248	2,040	3,504	510,044
<u>101,997</u>	<u>93,025</u>	<u>89,105</u>	<u>95,651</u>	<u>1,542,609</u>
				185,210
26,012	72,668	32,874	39,369	
	2,810	246,735	4,892	1,529,718
				262,540
				50,709
<u>26,012</u>	<u>75,478</u>	<u>279,609</u>	<u>44,261</u>	<u>2,028,177</u>
75,985	17,547	(190,504)	51,390	(485,568)
75,985	17,547	(190,504)	51,390	(485,568)
433,574	305,979	272,331	325,403	693,607
<u>\$ 509,559</u>	<u>\$ 323,526</u>	<u>\$ 81,827</u>	<u>\$ 376,793</u>	<u>\$ 208,039</u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2005

	042 New Road Fund	046 Juvenile Justice Alter. Education Program	050 Star Program	051 Juvenile Prob./Detent. Fund
Revenue:				
Taxes	\$	\$	\$	\$ 4,016,462
Intergovernmental		53,614	241,596	54,050
Fees of Office				
Charges for Services	409,302			13,646
Fines and Forfeitures				
Investment Earnings	72,998			88,929
Other			35	3,196
Total revenues	<u>482,300</u>	<u>53,614</u>	<u>241,631</u>	<u>4,176,283</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional		53,614	359,136	1,612,232
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay	450,824			
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>450,824</u>	<u>53,614</u>	<u>359,136</u>	<u>1,612,232</u>
Excess (deficiency) of revenues (under) expenditures	31,476		(117,505)	2,564,051
Other financing sources (uses):				
Transfers in			117,505	
Transfers out				(2,040,832)
Total other financing sources (uses)			<u>117,505</u>	<u>(2,040,832)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	31,476			523,219
Fund balances/equity, October 1	2,096,327			1,022,438
Fund balances/equity, September 30	<u>\$ 2,127,803</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,545,657</u>

054 Juvenile Prob. Commission Grant	055 Juvenile Detention Fund	058 Juvenile Halfway House	060 Community Corrections Assistance	064 Title IV-E
\$	\$	\$	\$	\$
337,602	805,845	12,872	45,250	119,703
	132,874			550,399
				8,503
<u>337,602</u>	<u>938,719</u>	<u>12,872</u>	<u>45,250</u>	<u>678,605</u>
512,148	2,450,886	326,700	45,250	488,105
	18,111			
<u>512,148</u>	<u>2,468,997</u>	<u>326,700</u>	<u>45,250</u>	<u>488,105</u>
(174,546)	(1,530,278)	(313,828)		190,500
174,546	1,577,359	313,828		(190,500)
<u>174,546</u>	<u>1,577,359</u>	<u>313,828</u>		<u>(190,500)</u>
	47,081			
	237,750	65,014		
\$	\$	\$	\$	\$
284,831	65,014			

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2005

	066 JABG Block Grant	068 Detention Therapist Detention Therapist	072 CJD Drug Court	075 Dispute Resolution Fund
Revenue:				
Taxes	\$	\$	\$	\$
Intergovernmental	89,507	11,889	93	5,477
Fees of Office				298,769
Charges for Services				
Fines and Forfeitures				
Investment Earnings				
Other				919
Total revenues	<u>89,507</u>	<u>11,889</u>	<u>93</u>	<u>305,165</u>
Expenditures:				
Current:				
General Administration				
Judicial			93	
Legal				320,354
Public Safety				
Correctional	99,452	50,039		
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>99,452</u>	<u>50,039</u>	<u>93</u>	<u>320,354</u>
Excess (deficiency) of revenues (under) expenditures	(9,945)	(38,150)		(15,189)
Other financing sources (uses):				
Transfers in	9,945	38,150		
Transfers out				(112)
Total other financing sources (uses)	<u>9,945</u>	<u>38,150</u>		<u>(112)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				(15,301)
Fund balances/equity, October 1				(67,185)
Fund balances/equity, September 30	\$	\$	\$	\$ (82,486)



076 USDA AG Mediation	081 Law Library	083 Election Services Fund	090 Records Preservation Dist. Clerk	091 Co. Clerk Records Preservation
\$	\$	\$	\$	\$
136,313				
5,955			17,732	289,888
	149,624	87,364		
422	191	4,121	707	63,768
49,770	1,562			1
<u>192,460</u>	<u>151,377</u>	<u>91,485</u>	<u>18,439</u>	<u>353,657</u>
				194,489
			4,568	
192,572	46,574			
		50,087		
	121,357			
<u>192,572</u>	<u>167,931</u>	<u>50,087</u>	<u>4,568</u>	<u>194,489</u>
(112)	(16,554)	41,398	13,871	159,168
112				
<u>112</u>				
	(16,554)	41,398	13,871	159,168
	20,484	85,705	13,204	1,874,459
<u>\$</u>	<u>\$ 3,930</u>	<u>\$ 127,103</u>	<u>\$ 27,075</u>	<u>\$ 2,033,627</u>

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2005

	092 Comm. Court Records Preservation	093 Court House Security	096 Heritage Tourism Fund	122 Sheriff Contraband Fund
Revenue:				
Taxes	\$	\$	\$	\$
Intergovernmental				
Fees of Office	83,151	135,021		
Charges for Services				
Fines and Forfeitures				145,207
Investment Earnings	16,723	1,211	225	2,286
Other		2,177		4,122
Total revenues	<u>99,874</u>	<u>138,409</u>	<u>225</u>	<u>151,615</u>
Expenditures:				
Current:				
General Administration	15,424		5,157	
Judicial				
Legal				
Public Safety		139,799		104,801
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay	152,697			11,210
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>168,121</u>	<u>139,799</u>	<u>5,157</u>	<u>116,011</u>
Excess (deficiency) of revenues (under) expenditures	(68,247)	(1,390)	(4,932)	35,604
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(68,247)	(1,390)	(4,932)	35,604
Fund balances/equity, October 1	573,897	30,840	9,058	57,325
Fund balances/equity, September 30	<u>\$ 505,650</u>	<u>\$ 29,450</u>	<u>\$ 4,126</u>	<u>\$ 92,929</u>

124 Inmate Supply Fund	126 VINE Grant	128 Homeland Security Fund	142 Environmental Officer	144 Narcotics Enforcement Grant
\$	\$	\$	\$	\$
	10,783	408,594	35,450	110,561
7,011				
150,278				
<u>157,289</u>	<u>10,783</u>	<u>408,594</u>	<u>35,450</u>	<u>110,561</u>
45,181	10,783		11,646	110,561
		408,594	28,250	
<u>45,181</u>	<u>10,783</u>	<u>408,594</u>	<u>39,896</u>	<u>110,561</u>
112,108			(4,446)	
			4,446	
			<u>4,446</u>	
112,108				
374,095				
\$ 486,203	\$	\$	\$	\$

# LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2005

	146 LECD Grant Emergency Comm.	150 Safe Neighborhood	161 CDA Business Crimes
Revenue:			
Taxes	\$	\$	\$
Intergovernmental	7,404	1,930	
Fees of Office			428,107
Charges for Services			
Fines and Forfeitures			2,455
Investment Earnings			23,545
Other			
Total revenues	<u>7,404</u>	<u>1,930</u>	<u>454,107</u>
Expenditures:			
Current:			
General Administration			
Judicial			
Legal			442,166
Public Safety	7,404	1,930	
Correctional			
Permanent Improvements			
Elections			
Culture/Recreation			
Transportation			
Capital Outlay			
Debt Service:			
Principal Retirement			
Interest and Fiscal Charges			
Total expenditures	<u>7,404</u>	<u>1,930</u>	<u>442,166</u>
Excess (deficiency) of revenues (under) expenditures			11,941
Other financing sources (uses):			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Excess of revenues and other financing sources over (under) expenditures and other financing uses			11,941
Fund balances/equity, October 1			49,893
Fund balances/equity, September 30	\$	\$	\$ 61,834

163 CDA Contraband Fund	164 South Plains Auto Task Force	165 LLEBG	171 LVAS CVC Coordinator
\$	\$	\$	\$
	274,524	109,922	29,734
76,689			
1,763		1,271	
<u>78,452</u>	<u>274,524</u>	<u>111,193</u>	<u>29,734</u>
26,867	295,127		29,734
	21,809	123,406	
<u>26,867</u>	<u>316,936</u>	<u>123,406</u>	<u>29,734</u>
51,585	(42,412)	(12,213)	
	42,412	12,213	
	<u>42,412</u>	<u>12,213</u>	
51,585			
17,669			
\$ 69,254	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2005

	173 Safe Neighborhood	175 Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit A-5)
Revenue:			
Taxes	\$	\$	\$ 5,359,036
Intergovernmental	17,854	69,733	3,454,203
Fees of Office			1,258,623
Charges for Services			2,932,121
Fines and Forfeitures			221,896
Investment Earnings			378,061
Other			851,417
Total revenues	<u>17,854</u>	<u>69,733</u>	<u>14,455,357</u>
Expenditures:			
Current:			
General Administration			215,070
Judicial			4,661
Legal	17,854	93,065	1,464,313
Public Safety			421,322
Correctional			6,008,345
Permanent Improvements			185,210
Elections			50,087
Culture/Recreation			170,923
Transportation			2,007,870
Capital Outlay			3,457,951
Debt Service:			
Principal Retirement			262,540
Interest and Fiscal Charges			50,709
Total expenditures	<u>17,854</u>	<u>93,065</u>	<u>14,299,001</u>
Excess (deficiency) of revenues (under) expenditures		(23,332)	156,356
Other financing sources (uses):			
Transfers in		23,332	2,313,848
Transfers out			(2,231,444)
Total other financing sources (uses)		<u>23,332</u>	<u>82,404</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			238,760
Fund balances/equity, October 1			9,895,924
Fund balances/equity, September 30			<u>10,134,684</u>

# LUBBOCK COUNTY, TEXAS

ROAD & BRIDGE #1

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2005

EXHIBIT C-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 103,196	\$ 103,196	\$ 103,168	\$ (28)
Charges for Services	395,500	395,500	403,303	7,803
Investment Earnings	20,000	20,000	18,576	(1,424)
Other		65,000	67,772	2,772
Total revenues	518,696	583,696	592,819	9,123
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	390,798	390,798	328,584	62,214
Supplies	50,000	156,000	56,582	99,418
Maintenance	60,000	75,000	72,890	2,110
Utilities	7,500	7,500	5,307	2,193
Training/Dues	1,500	1,500	531	969
Professional/Contract Services	100,000	44,000	13,988	30,012
Total Transportation	609,798	674,798	477,882	196,916
Capital Outlay	50,000	50,000	32,339	17,661
Total expenditures	659,798	724,798	510,221	214,577
Excess (deficiency) of revenues (under) expenditures	(141,102)	(141,102)	82,598	223,700
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(141,102)	(141,102)	82,598	223,700
Fund balances/equity, October 1	373,384	373,384	373,384	
Fund balances/equity, September 30	\$ 232,282	\$ 232,282	\$ 455,982	\$ 223,700

**LUBBOCK COUNTY, TEXAS**  
**ROAD & BRIDGE #2**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-4**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 103,196	\$ 103,196	\$ 103,168	\$ (28)
Charges for Services	389,000	389,000	394,703	5,703
Investment Earnings	28,000	28,000	17,941	(10,059)
Other	100	100	677	677
Total revenues	520,296	520,296	516,589	(3,707)
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	366,358	366,934	304,693	62,241
Supplies	39,000	59,500	32,268	27,232
Maintenance	58,000	95,300	81,546	13,754
Utilities	4,000	6,200	5,612	588
Training/Dues	1,000	1,000		1,000
Professional/Contract Services	90,000	57,000	42,349	14,681
Total Transportation	558,358	585,934	466,438	119,496
Capital Outlay	123,000	96,000	43,950	52,050
Total expenditures	681,358	681,934	510,388	171,546
Excess (deficiency) of revenues (under) expenditures	(161,062)	(161,638)	6,201	167,839
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(161,062)	(161,638)	6,201	167,839
Fund balances/equity, October 1	519,578	519,578	519,578	
Fund balances/equity, September 30	\$ 358,516	\$ 357,940	\$ 525,779	\$ 167,839



**LUBBOCK COUNTY, TEXAS**

ROAD &amp; BRIDGE #3

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2005

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 103,196	\$ 103,196	\$ 103,168	\$ (28)
Charges for Services	398,000	398,000	393,953	(4,047)
Investment Earnings	9,500	9,500	4,128	(5,372)
Other		23,328	23,828	500
Total revenues	510,696	534,024	525,077	(8,947)
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	433,664	433,664	382,487	51,177
Supplies	45,000	70,000	36,059	33,941
Maintenance	80,000	113,828	91,191	22,637
Utilities	10,000	10,000	8,559	1,441
Training/Dues	2,000	2,000	100	1,900
Professional/Contract Services	20,000			
Rental/Leases	5,000	5,000		5,000
Total Transportation	595,664	634,492	518,396	116,096
Capital Outlay	60,000	44,500	44,500	
Total expenditures	655,664	678,992	562,896	116,096
Excess (deficiency) of revenues (under) expenditures	(144,968)	(144,968)	(37,819)	107,149
Other financing sources (uses):				
Transfers in	30,000	30,000		(30,000)
Total other financing sources (uses)	30,000	30,000		30,000
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(114,968)	(114,968)	(37,819)	77,149
Fund balances/equity, October 1	112,028	112,028	112,029	1
Fund balances/equity, September 30	\$ (2,940)	\$ (2,940)	\$ 74,210	\$ 77,150

**LUBBOCK COUNTY, TEXAS**  
**ROAD & BRIDGE #4**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-6**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 103,196	\$ 163,276	\$ 154,399	\$ (8,877)
Charges for Services	390,000	390,000	396,953	6,953
Investment Earnings	17,000	17,000	8,330	(8,670)
Other	100	100	124	24
Total revenues	510,296	570,376	559,806	(10,570)
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	379,959	379,959	368,208	11,751
Supplies	45,000	50,000	33,148	16,852
Maintenance	58,500	93,500	90,796	2,704
Utilities	6,000	7,000	6,970	30
Training/Dues	1,000			
Professional/Contract Services	75,000	50,000	46,032	3,968
Total Transportation	565,459	580,459	545,154	35,305
Capital Outlay	298,000	283,000	216,749	66,251
Total expenditures	863,459	863,459	761,903	101,556
Excess (deficiency) of revenues (under) expenditures	(353,163)	(293,083)	(202,097)	90,986
Other financing sources (uses):				
Transfers in	28,000	28,000		(28,000)
Total other financing sources (uses)	28,000	28,000		28,000
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(325,163)	(265,083)	(202,097)	62,986
Fund balances/equity, October 1	399,066	399,066	399,066	
Fund balances/equity, September 30	\$ 73,903	\$ 133,983	\$ 196,969	\$ 62,986

**LUBBOCK COUNTY, TEXAS**

PRECINCT 1 PARK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2005

**EXHIBIT C-7**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 79,369	\$ 79,369	\$ 79,817	\$ 448
<i>Investment Earnings</i>	11,000	11,000	16,705	5,705
<i>Other</i>	5,000	5,000	5,475	475
Total revenues	95,369	95,369	101,997	6,628
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries &amp; Benefits</i>	27,202	27,202	20,025	7,177
<i>Supplies</i>	3,000	3,000	791	2,209
<i>Maintenance</i>	5,000	5,000	130	4,870
<i>Utilities</i>	5,000	5,000	5,066	(66)
<i>Training/Dues</i>	500	500		500
Total Culture/Recreation	40,702	40,702	26,012	14,690
Total expenditures	40,702	40,702	26,012	14,690
Excess (deficiency) of revenues (under) expenditures	54,667	54,667	75,985	21,318
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	54,667	54,667	75,985	21,318
Fund balances/equity, October 1	433,574	433,574	433,574	
Fund balances/equity, September 30	\$ 488,241	\$ 488,241	\$ 509,559	\$ 21,318

# LUBBOCK COUNTY, TEXAS

SLATON/ROOSEVELT PARKS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2005

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>	\$ 79,469	\$ 79,469	\$ 79,818	\$ 349
<i>Investment Earnings</i>	11,500	11,500	10,959	(541)
<i>Other</i>	1,600	1,600	2,248	648
Total revenues	92,569	92,569	93,025	456
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries &amp; Benefits</i>	62,395	62,395	58,935	3,460
<i>Supplies</i>	800	1,800	1,452	348
<i>Maintenance</i>	16,000	15,200	3,650	11,550
<i>Utilities</i>	6,000	7,800	7,631	169
<i>Professional Contract Services</i>	5,000	3,000	1,000	2,000
Total Culture/Recreation	90,195	90,195	72,668	17,527
<i>Capital Outlay</i>	40,000	40,000	2,810	37,190
Total expenditures	130,195	130,195	75,478	54,717
Excess (deficiency) of revenues (under) expenditures	(37,626)	(37,626)	17,547	55,173
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(37,626)	(37,626)	17,547	55,173
Fund balances/equity, October 1	305,979	305,979	305,979	
Fund balances/equity, September 30	\$ 268,353	\$ 268,353	\$ 323,526	\$ 55,173

**LUBBOCK COUNTY, TEXAS**  
**IDALOU/NEW DEAL PARKS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-9**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 79,469	\$ 79,469	\$ 79,818	\$ 349
Investment Earnings	9,000	9,000	7,247	(1,753)
Other	4,000	4,000	2,040	(1,960)
Total revenues	92,469	92,469	89,105	(3,364)
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	10,504	10,504	7,970	2,534
Supplies	5,500	45,500	9,077	36,423
Maintenance	6,000	16,195	6,275	9,920
Utilities	8,400	9,737	9,552	185
Total Culture/Recreation	30,404	81,936	32,874	49,062
Capital Outlay	32,000	231,468	246,735	(15,267)
Total expenditures	62,404	313,404	279,609	33,795
Excess (deficiency) of revenues (under) expenditures	30,065	(220,935)	(190,504)	30,431
Other financing sources (uses):				
Transfers out	(30,000)			
Total other financing sources (uses)	(30,000)			
Excess of revenues and other financing sources over (under) expenditures and other financing uses	65	(220,935)	(190,504)	30,431
Fund balances/equity, October 1	272,331	272,331	272,331	
Fund balances/equity, September 30	\$ 272,396	\$ 51,396	\$ 81,827	\$ 30,431

**LUBBOCK COUNTY, TEXAS**  
**SHALLOWATER PARK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-10**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 79,469	\$ 79,469	\$ 79,818	\$ 349
Investment Earnings	11,000	11,000	12,329	1,329
Other	2,000	2,000	3,504	1,504
Total revenues	92,469	92,469	95,651	3,182
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	22,877	22,877	24,615	(1,738)
Supplies	4,500	6,500	5,414	1,086
Maintenance	3,250	3,750	1,925	1,825
Utilities	7,000	7,800	7,415	385
Professional Contract Services	1,800	1,000		1,000
Rental/Leases		1,500		1,500
Total Culture/Recreation	39,427	43,427	39,369	4,058
Capital Outlay	50,000	46,000	4,892	41,108
Total expenditures	89,427	89,427	44,261	45,166
Excess (deficiency) of revenues (under) expenditures	3,042	3,042	51,390	48,348
Other financing sources (uses):				
Transfers out	(28,000)	(28,000)		(28,000)
Total other financing sources (uses)	(28,000)	(28,000)		(28,000)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(24,958)	(24,958)	51,390	76,348
Fund balances/equity, October 1	325,403	325,403	325,403	
Fund balances/equity, September 30	\$ 300,445	\$ 300,445	\$ 376,793	\$ 76,348

**LUBBOCK COUNTY, TEXAS**  
**PERMANENT IMPROVEMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-11**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 1,023,604	\$ 1,023,604	\$ 1,023,303	\$ (301)
Investment Earnings	100,000	100,000	9,262	(90,738)
Other	493,732	520,044	510,044	(10,000)
Total revenues	1,617,336	1,643,648	1,542,609	(101,039)
Expenditures:				
Capital Outlay	1,925,000	1,990,000	1,529,718	460,282
Debt Service				
Principal Retirement	262,541	262,541	262,540	1
Interest and Fiscal Charges	49,997	50,709	50,709	
Total Debt Service	312,538	313,250	313,249	1
Total expenditures	2,627,538	2,655,350	2,028,177	627,173
Excess (deficiency) of revenues (under) expenditures	(1,010,202)	(1,011,702)	(485,568)	526,134
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,010,202)	(1,011,702)	(485,568)	526,134
Fund balances/equity, October 1	693,607	693,607	693,607	
Fund balances/equity, September 30	\$ (316,595)	\$ (318,095)	\$ 208,039	\$ 526,134

# LUBBOCK COUNTY, TEXAS

NEW ROAD FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2005

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 305,000	\$ 305,000	\$ 409,302	\$ 104,302
Investment Earnings	98,000	98,000	72,998	(25,002)
Total revenues	403,000	403,000	482,300	79,300
Expenditures:				
Capital Outlay	490,000	490,000	450,824	39,176
Total expenditures	490,000	490,000	450,824	39,176
Excess (deficiency) of revenues (under) expenditures	(87,000)	(87,000)	31,476	118,476
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(87,000)	(87,000)	31,476	118,476
Fund balances/equity, October 1			2,096,327	2,096,327
Fund balances/equity, September 30	\$ (87,000)	\$ (87,000)	\$ 2,127,803	\$ 2,214,803



**LUBBOCK COUNTY, TEXAS**  
**JUVENILE JUSTICE ALTER. EDUC PROGRAM**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-13**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 74,615	\$ 74,615	\$ 53,614	\$ (21,001)
Total revenues	74,615	74,615	53,614	(21,001)
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Professional Contract Services</i>	74,615	74,615	53,614	21,001
Total Correctional	74,615	74,615	53,614	21,001
Total expenditures	74,615	74,615	53,614	21,001
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, 2005**

**EXHIBIT C-14**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 278,942	\$ 278,942	\$ 241,596	\$ (37,346)
Other			35	35
Total revenues	278,942	278,942	241,631	(37,311)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	399,958	399,958	341,241	58,717
Supplies	10,500	9,150	6,392	2,758
Maintenance	10,000	11,350	11,503	(153)
Total Correctional	420,458	420,458	359,136	61,322
Total expenditures	420,458	420,458	359,136	61,322
Excess (deficiency) of revenues (under) expenditures	(141,516)	(141,516)	(117,505)	24,011
Transfers in	141,516	141,516	117,505	(24,011)
Total other financing sources (uses)	141,516	141,516	117,505	24,011
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**JUVENILE PROBATION/DETENTION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-15**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 4,005,444	\$ 4,005,444	\$ 4,016,462	\$ 11,018
Intergovernmental	57,000	57,000	54,050	(2,950)
Charges for Services	13,000	13,000	13,646	646
Investment Earnings	50,000	50,000	88,929	38,929
Other	2,500	2,500	3,196	696
Total revenues	<u>4,127,944</u>	<u>4,127,944</u>	<u>4,176,283</u>	<u>48,339</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,215,643	1,215,643	1,165,985	49,658
Supplies	49,550	53,050	43,468	9,582
Maintenance	41,950	41,950	34,491	7,459
Utilities	115,000	172,000	177,606	(5,606)
Training/Dues	64,000	65,000	67,947	(2,947)
Professional Contract Services	80,000	100,250	97,969	2,281
Rental/Leases	30,100	30,100	24,528	5,572
Insurance/Bonds	1,325	325	238	87
Total Correctional	<u>1,597,568</u>	<u>1,678,318</u>	<u>1,612,232</u>	<u>66,086</u>
Total expenditures	<u>1,597,568</u>	<u>1,678,318</u>	<u>1,612,232</u>	<u>66,086</u>
Excess (deficiency) of revenues (under) expenditures	<u>2,530,376</u>	<u>2,449,626</u>	<u>2,564,051</u>	<u>114,425</u>
Other financing sources (uses):				
Transfers out	(2,295,305)	(2,289,075)	(2,040,832)	(248,243)
Total other financing sources (uses)	<u>(2,295,305)</u>	<u>(2,289,075)</u>	<u>(2,040,832)</u>	<u>(248,243)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>235,071</u>	<u>160,551</u>	<u>523,219</u>	<u>362,668</u>
Fund balances/equity, October 1	1,022,438	1,022,438	1,022,438	
Fund balances/equity, September 30	<u>\$ 1,257,509</u>	<u>\$ 1,182,989</u>	<u>\$ 1,545,657</u>	<u>\$ 362,668</u>

**LUBBOCK COUNTY, TEXAS**  
**JUVENILE PROBATION COMMISSION GRANT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-16**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 337,007	\$ 337,007	\$ 337,602	\$ 595
Total revenues	337,007	337,007	337,602	595
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	483,941	483,941	458,395	25,546
Supplies	31,534	31,534	33,753	(2,219)
Utilities	20,000	20,000	20,000	
Total Correctional	535,475	535,475	512,148	23,327
Total expenditures	535,475	535,475	512,148	23,327
Excess (deficiency) of revenues (under) expenditures	(198,468)	(198,468)	(174,546)	23,922
Transfers in	198,468	198,468	174,546	(23,922)
Total other financing sources (uses)	198,468	198,468	174,546	23,922
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**JUVENILE DETENTION FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-17**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 771,163	\$ 790,438	\$ 805,845	\$ 15,407
Charges for Services	100,000	100,000	132,874	32,874
Total revenues	871,163	890,438	938,719	48,281
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,916,768	1,916,768	1,829,579	87,189
Supplies	295,360	264,860	270,272	(5,412)
Maintenance	2,350	2,350	1,512	838
Training/Dues	9,500	9,500	8,392	1,108
Professional Contract Services	275,250	275,250	237,517	37,733
Rental/Leases	2,000			
Insurance/Bonds	80,000	99,275	103,614	(4,339)
Total Correctional	2,581,228	2,568,003	2,450,886	117,117
Capital Outlay	20,500	20,500	18,111	2,389
Total expenditures	2,601,728	2,588,503	2,468,997	119,506
Excess (deficiency) of revenues (under) expenditures	(1,730,565)	(1,698,065)	(1,530,278)	167,787
Other financing sources (uses):				
Transfers in	1,730,565	1,733,065	1,577,359	(155,706)
Total other financing sources (uses)	1,730,565	1,733,065	1,577,359	155,706
Excess of revenues and other financing sources over (under) expenditures and other financing uses		35,000	47,081	12,081
Fund balances/equity, October 1	237,750	237,750	237,750	
Fund balances/equity, September 30	\$ 237,750	\$ 272,750	\$ 284,831	\$ 12,081

**LUBBOCK COUNTY, TEXAS**  
**JUVENILE HALFWAY HOUSE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-18**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 14,250	\$ 14,250	\$ 12,872	\$ (1,378)
Total revenues	14,250	14,250	12,872	(1,378)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	344,380	344,970	305,988	38,982
Supplies	20,000	12,750	11,384	1,366
Maintenance	2,500	1,000	485	515
Training/Dues	2,000	2,000	1,468	532
Professional Contract Services	7,000	7,000	7,375	(375)
Total Correctional	375,880	367,720	326,700	41,020
Total expenditures	375,880	367,720	326,700	41,020
Excess (deficiency) of revenues (under) expenditures	(361,630)	(353,470)	(313,828)	39,642
Other financing sources (uses):				
Transfers in	361,630	369,880	313,828	(56,052)
Total other financing sources (uses)	361,630	369,880	313,828	56,052
Excess of revenues and other financing sources over (under) expenditures and other financing uses		16,410		(16,410)
Fund balances/equity, October 1	65,014	65,014	65,014	
Fund balances/equity, September 30	\$ 65,014	\$ 81,424	\$ 65,014	\$ (16,410)

**LUBBOCK COUNTY, TEXAS**  
**COMM. CORR. ASST. PROGRAM**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-19**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 46,739	\$ 46,739	\$ 45,250	\$ (1,489)
Total revenues	46,739	46,739	45,250	(1,489)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	46,739	46,739	45,250	1,489
Total Correctional	46,739	46,739	45,250	1,489
Total expenditures	46,739	46,739	45,250	1,489
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**
**EXHIBIT C-20**
**TITLE IV-E**
**SPECIAL REVENUE FUND**
**BUDGETARY COMPARISON SCHEDULE**
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 85,000	\$ 85,000	\$ 119,703	\$ 34,703
Charges for Services	450,418	450,418	550,399	99,981
Investment Earnings	5,723	5,723	8,503	2,780
Total revenues	541,141	541,141	678,605	137,464
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	7,047	7,047	7,038	9
Utilities	245,230	320,230	343,583	(23,353)
Professional Contract Services	100,000	100,000	137,484	(37,484)
Total Correctional	352,277	427,277	488,105	(60,828)
Total expenditures	352,277	427,277	488,105	(60,828)
Excess (deficiency) of revenues (under) expenditures	188,864	113,864	190,500	76,636
Other financing sources (uses):				
Transfers out	(188,864)	(188,864)	(190,500)	1,636
Total other financing sources (uses)	(188,864)	(188,864)	(190,500)	1,636
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(75,000)		75,000
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ (75,000)	\$	\$ 75,000



**LUBBOCK COUNTY, TEXAS**  
**JUVENILE ACCOUNTABILITY BLOCK GRANT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-21**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 99,368	\$ 99,368	\$ 89,507	\$ (9,861)
Total revenues	99,368	99,368	89,507	(9,861)
Expenditures:				
Current:				
Correctional				
Professional Contract Services	110,409	110,409	99,452	10,957
Total Correctional	110,409	110,409	99,452	10,957
Total expenditures	110,409	110,409	99,452	10,957
Excess (deficiency) of revenues (under) expenditures	(11,041)	(11,041)	(9,945)	1,096
Transfers in	11,041	11,041	9,945	(1,096)
Total other financing sources (uses)	11,041	11,041	9,945	1,096
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**  
**DETENTION THERAPIST**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-22**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 12,692	\$ 12,692	\$ 11,889	\$ (803)
Total revenues	12,692	12,692	11,889	(803)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	53,651	58,161	50,039	8,122
Total Correctional	53,651	58,161	50,039	8,122
Total expenditures	53,651	58,161	50,039	8,122
Excess (deficiency) of revenues (under) expenditures	(40,959)	(45,469)	(38,150)	7,319
Other financing sources (uses):				
Transfers in	40,949	45,469	38,150	(7,319)
Total other financing sources (uses)	40,949	45,469	38,150	7,319
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(10)			
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ (10)	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
DISPUTE RESOLUTION FUND  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2005

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$	\$ 5,477	\$ 5,477
Fees of Office	360,133	360,133	298,769	(61,364)
Other			919	919
Total revenues	360,133	360,133	305,165	(54,968)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	199,262	200,198	193,736	6,462
Supplies	10,520	14,206	13,459	747
Utilities		621	(10)	631
Training/Dues	48,645	23,520	22,935	585
Professional Contract Services	88,305	88,805	87,541	1,264
Insurance/Bonds	2,540	2,693	2,693	
Total Legal	349,272	330,043	320,354	9,689
Total expenditures	349,272	330,043	320,354	9,689
Excess (deficiency) of revenues (under) expenditures	10,861	30,090	(15,189)	(45,279)
Other financing sources (uses):				
Transfers out		(19,329)	(112)	(19,217)
Total other financing sources (uses)		(19,329)	(112)	(19,217)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	10,861	10,761	(15,301)	(26,062)
Fund balances/equity, October 1	(67,185)	(67,185)	(67,185)	
Fund balances/equity, September 30	\$ (56,324)	\$ (56,424)	\$ (82,486)	\$ (26,062)

**LUBBOCK COUNTY, TEXAS**  
**USDA-AG-MEDIATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-24**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 225,879	\$ 225,879	\$ 136,313	\$ (89,566)
Fees of Office	16,521	16,521	5,955	(10,566)
Investment Earnings			422	422
Other		19,829	49,770	29,941
Total revenues	242,400	262,229	192,460	(69,769)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	116,442	120,628	100,353	20,275
Supplies	10,131	9,586	4,309	5,277
Utilities	954	1,954	4,013	(2,059)
Training/Dues	37,325	35,739	19,984	15,755
Professional Contract Services	76,587	73,587	12,187	61,400
Insurance/Bonds	961	906	898	8
Other		19,829	50,828	(30,999)
Total Legal	242,400	262,229	192,572	69,657
Total expenditures	242,400	262,229	192,572	69,657
Excess (deficiency) of revenues (under) expenditures			(112)	(112)
Other financing sources (uses):				
Transfers in		23,616	112	(23,504)
Total other financing sources (uses)		23,616	112	23,504
Excess of revenues and other financing sources over (under) expenditures and other financing uses		23,616		(23,616)
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ 23,616	\$	\$ (23,616)

# LUBBOCK COUNTY, TEXAS

EXHIBIT C-25

LAW LIBRARY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 148,840	\$ 148,840	\$ 149,624	\$ 784
Investment Earnings	1,400	1,400	191	(1,209)
Other	600	600	1,562	962
Total revenues	150,840	150,840	151,377	537
Expenditures:				
Current:				
Legal				
Salaries & Benefits	44,804	44,804	44,525	279
Supplies	825	825	209	616
Maintenance	100	100	55	45
Utilities	1,200	1,200	1,188	12
Training/Dues	700	700	597	103
Total Legal	47,629	47,629	46,574	1,055
Capital Outlay	103,000	120,500	121,357	(857)
Total expenditures	150,629	168,129	167,931	198
Excess (deficiency) of revenues (under) expenditures	211	(17,289)	(16,554)	735
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	211	(17,289)	(16,554)	735
Fund balances/equity, October 1	20,484	20,484	20,484	
Fund balances/equity, September 30	\$ 20,695	\$ 3,195	\$ 3,930	\$ 735

**LUBBOCK COUNTY, TEXAS**  
**ELECTION SERVICES FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-26**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 165,000	\$ 165,000	\$ 87,364	\$ (77,636)
Investment Earnings			4,121	4,121
Total revenues	165,000	165,000	91,485	(73,515)
Expenditures:				
Current:				
Elections				
Salaries & Benefits	101,693	101,693	42,380	59,313
Supplies	47,000	47,000	7,707	39,293
Professional/Contract Services	13,600	13,600		13,600
Total Elections	162,293	162,293	50,087	112,206
Total expenditures	162,293	162,293	50,087	112,206
Excess (deficiency) of revenues (under) expenditures	2,707	2,707	41,398	38,691
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	2,707	2,707	41,398	38,691
Fund balances/equity, October 1	85,705	85,705	85,705	
Fund balances/equity, September 30	\$ 88,412	\$ 88,412	\$ 127,103	\$ 38,691

**LUBBOCK COUNTY, TEXAS**  
**RECORDS PRESERVATION DIST CLK**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-27**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 14,000	\$ 14,000	\$ 17,732	\$ 3,732
<i>Investment Earnings</i>			707	707
Total revenues	14,000	14,000	18,439	4,439
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	10,000	10,000	4,568	5,432
Total Judicial	10,000	10,000	4,568	5,432
Total expenditures	10,000	10,000	4,568	5,432
Excess (deficiency) of revenues (under) expenditures	4,000	4,000	13,871	9,871
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	4,000	4,000	13,871	9,871
Fund balances/equity, October 1	13,204	13,204	13,204	
Fund balances/equity, September 30	\$ 17,204	\$ 17,204	\$ 27,075	\$ 9,871

**LUBBOCK COUNTY, TEXAS**  
**CO. CLERK RECORDS PRESERVATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-28**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 250,000	\$ 250,000	\$ 289,888	\$ 39,888
<i>Investment Earnings</i>	70,000	70,000	63,768	(6,232)
<i>Other</i>			1	1
Total revenues	320,000	320,000	353,657	33,657
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries &amp; Benefits</i>	59,343	59,343	45,415	13,928
<i>Supplies</i>	160,000	167,000	146,905	20,095
<i>Maintenance</i>	2,500	2,500	2,169	331
Total General Administration	221,843	228,843	194,489	34,354
<i>Capital Outlay</i>	945,000	938,000		938,000
Total expenditures	1,166,843	1,166,843	194,489	972,354
Excess (deficiency) of revenues (under) expenditures	(846,843)	(846,843)	159,168	1,006,011
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(846,843)	(846,843)	159,168	1,006,011
Fund balances/equity, October 1	1,874,459	1,874,459	1,874,459	
Fund balances/equity, September 30	\$ 1,027,616	\$ 1,027,616	\$ 2,033,627	\$ 1,006,011



**LUBBOCK COUNTY, TEXAS**  
**COMM. COURT RECORDS**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-29**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 52,000	\$ 52,000	\$ 83,151	\$ 31,151
<i>Investment Earnings</i>	22,000	22,000	16,723	(5,277)
Total revenues	<u>74,000</u>	<u>74,000</u>	<u>99,874</u>	<u>25,874</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	20,400	20,400	15,424	4,976
Total General Administration	<u>20,400</u>	<u>20,400</u>	<u>15,424</u>	<u>4,976</u>
<i>Capital Outlay</i>	438,021	433,901	152,697	281,204
Total expenditures	<u>458,421</u>	<u>454,301</u>	<u>168,121</u>	<u>286,180</u>
Excess (deficiency) of revenues (under) expenditures	<u>(384,421)</u>	<u>(380,301)</u>	<u>(68,247)</u>	<u>312,054</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(384,421)	(380,301)	(68,247)	312,054
Fund balances/equity, October 1	573,897	573,897	573,897	
Fund balances/equity, September 30	<u>\$ 189,476</u>	<u>\$ 193,596</u>	<u>\$ 505,650</u>	<u>\$ 312,054</u>

**LUBBOCK COUNTY, TEXAS**  
**COURT HOUSE SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-30**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 130,000	\$ 130,000	\$ 135,021	\$ 5,021
<i>Investment Earnings</i>	4,000	4,000	1,211	(2,789)
<i>Other</i>			2,177	2,177
Total revenues	134,000	134,000	138,409	4,409
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries &amp; Benefits</i>	143,461	144,961	134,089	10,872
<i>Supplies</i>	3,500	2,000	1,555	445
<i>Training/Dues</i>	5,000	5,000	4,155	845
Total Public Safety	151,961	151,961	139,799	12,162
Total expenditures	151,961	151,961	139,799	12,162
Excess (deficiency) of revenues (under) expenditures	(17,961)	(17,961)	(1,390)	16,571
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(17,961)	(17,961)	(1,390)	16,571
Fund balances/equity, October 1	30,840	30,840	30,840	
Fund balances/equity, September 30	\$ 12,879	\$ 12,879	\$ 29,450	\$ 16,571

**LUBBOCK COUNTY, TEXAS**  
**HERITAGE TOURISM FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-31**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 300	\$ 300	\$ 225	\$ (75)
Total revenues	300	300	225	(75)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	5,000	5,157	5,157	
<i>Training/Dues</i>	2,000	1,843		1,843
<i>Total General Administration</i>	7,000	7,000	5,157	1,843
Total expenditures	7,000	7,000	5,157	1,843
Excess (deficiency) of revenues (under) expenditures	(6,700)	(6,700)	(4,932)	1,768
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(6,700)	(6,700)	(4,932)	1,768
Fund balances/equity, October 1	9,058	9,058	9,058	
Fund balances/equity, September 30	\$ 2,358	\$ 2,358	\$ 4,126	\$ 1,768

**LUBBOCK COUNTY, TEXAS**  
**SHERIFF CONTRABAND FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-32**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 51,000	\$ 155,500	\$ 145,207	\$ (10,293)
<i>Investment Earnings</i>	200	200	2,286	2,086
<i>Other</i>		18,500	4,122	(14,378)
Total revenues	51,200	174,200	151,615	(22,585)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	5,000	30,000	28,732	1,268
<i>Utilities</i>	2,000	3,000	3,059	(59)
<i>Training/Dues</i>	5,500	8,500	6,310	2,190
<i>Other</i>	15,000	65,000	66,700	(1,700)
Total Public Safety	27,500	106,500	104,801	1,699
<i>Capital Outlay</i>	15,000	12,000	11,210	790
Total expenditures	42,500	118,500	116,011	2,489
Excess (deficiency) of revenues (under) expenditures	8,700	55,700	35,604	(20,096)
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	8,700	55,700	35,604	(20,096)
Fund balances/equity, October 1	57,325	57,325	57,325	
Fund balances/equity, September 30	\$ 66,025	\$ 113,025	\$ 92,929	\$ (20,096)

**LUBBOCK COUNTY, TEXAS**  
**HOMELAND SECURITY FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-33**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 438,453	\$ 408,594	\$ (29,859)
Total revenues		438,453	408,594	(29,859)
Expenditures:				
<i>Capital Outlay</i>		438,453	408,594	29,859
Total expenditures		438,453	408,594	29,859
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**  
**ENVIROMENTAL OFFICER**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-34**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 35,450	\$ 35,450	\$
Total revenues		35,450	35,450	
Expenditures:				
Current:				
Public Safety				
Supplies		7,200	7,200	
Other		12,000	4,446	7,554
Total Public Safety		19,200	11,646	7,554
Capital Outlay		28,250	28,250	
Total expenditures		47,450	39,896	7,554
Excess (deficiency) of revenues (under) expenditures		(12,000)	(4,446)	7,554
Transfers in		12,000	4,446	(7,554)
Total other financing sources (uses)		12,000	4,446	7,554
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, 2005**

**EXHIBIT C-35**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 22,464	\$ 1,930	\$ (20,534)
Total revenues		22,464	1,930	(20,534)
Expenditures:				
Current:				
Public Safety				
Salaries & Benefits		22,464	1,930	20,534
Total Public Safety		22,464	1,930	20,534
Total expenditures		22,464	1,930	20,534
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, 2005**

**EXHIBIT C-36**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 380,000	\$ 400,000	\$ 428,107	\$ 28,107
<i>Investment Earnings</i>	2,000	2,000	2,455	455
<i>Other</i>	76,000	76,000	23,545	(52,455)
Total revenues	458,000	478,000	454,107	(23,893)
Expenditures:				
Current:				
Legal				
<i>Salaries &amp; Benefits</i>	329,771	362,771	343,074	19,697
<i>Supplies</i>	15,000	17,400	16,895	505
<i>Maintenance</i>	10,000	4,000	1,103	2,897
<i>Training/Dues</i>	77,000	59,600	60,397	(797)
<i>Professional Contract Services</i>	15,000	23,000	20,697	2,303
Total Legal	446,771	466,771	442,166	24,605
Total expenditures	446,771	466,771	442,166	24,605
Excess (deficiency) of revenues (under) expenditures	11,229	11,229	11,941	712
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	11,229	11,229	11,941	712
Fund balances/equity, October 1	49,893	49,893	49,893	
Fund balances/equity, September 30	\$ 61,122	\$ 61,122	\$ 61,834	\$ 712



**LUBBOCK COUNTY, TEXAS**  
**CDA CONTRABAND FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-37**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 45,000	\$ 45,000	\$ 76,689	\$ 31,689
<i>Investment Earnings</i>	2,000	2,000	1,763	(237)
Total revenues	47,000	47,000	78,452	31,452
Expenditures:				
Current:				
Legal				
Supplies	18,000	8,000		8,000
Other	10,000	25,000	26,867	(1,867)
Total Legal	28,000	33,000	26,867	6,133
Capital Outlay	10,000	5,000		5,000
Total expenditures	38,000	38,000	26,867	11,133
Excess (deficiency) of revenues (under) expenditures	9,000	9,000	51,585	42,585
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	9,000	9,000	51,585	42,585
Fund balances/equity, October 1	17,669	17,669	17,669	
Fund balances/equity, September 30	\$ 26,669	\$ 26,669	\$ 69,254	\$ 42,585

**LUBBOCK COUNTY, TEXAS**  
**SPATF GRANT- CDA**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-38**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 251,487	\$ 274,487	\$ 274,524	\$ 37
Total revenues	251,487	274,487	274,524	37
Expenditures:				
Current:				
Legal				
Salaries & Benefits	261,311	261,311	262,514	(1,203)
Supplies	35,151	35,151	28,127	7,024
Training/Dues	3,725	3,725	4,486	(761)
Total Legal	300,187	300,187	295,127	5,060
Capital Outlay	1,600	24,600	21,809	2,791
Total expenditures	301,787	324,787	316,936	7,851
Excess (deficiency) of revenues (under) expenditures	(50,300)	(50,300)	(42,412)	7,888
Transfers in	50,300	50,300	42,412	(7,888)
Total other financing sources (uses)	50,300	50,300	42,412	7,888
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**

**EXHIBIT C-39**

LLEBG- CDA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 96,133	\$ 96,133	\$ 109,922	\$ 13,789
Investment Earnings	1,200	1,200	1,271	71
Total revenues	97,333	97,333	111,193	13,860
Expenditures:				
Capital Outlay	140,483	140,483	123,406	17,077
Total expenditures	140,483	140,483	123,406	17,077
Excess (deficiency) of revenues (under) expenditures	(43,150)	(43,150)	(12,213)	30,937
Other financing sources (uses):				
Transfers in	13,836	13,836	12,213	(1,623)
Total other financing sources (uses)	13,836	13,836	12,213	1,623
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(29,314)	(29,314)		29,314
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ (29,314)	\$ (29,314)	\$	\$ 29,314

**LUBBOCK COUNTY, TEXAS**

LVAS- CVC COORD.- CDA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2005

EXHIBIT C-40

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 37,329	\$ 37,329	\$ 29,734	\$ (7,595)
Total revenues	37,329	37,329	29,734	(7,595)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	37,329	37,329	29,734	7,595
Total Legal	37,329	37,329	29,734	7,595
Total expenditures	37,329	37,329	29,734	7,595
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**SAFE NEIGHBORHOOD- CDA**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-41**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 25,922	\$ 17,854	\$ (8,068)
Total revenues		25,922	17,854	(8,068)
Expenditures:				
Current:				
Legal				
Salaries & Benefits		25,922	17,854	8,068
Total Legal		25,922	17,854	8,068
Total expenditures		25,922	17,854	8,068
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**CDA- VIOLENCE AGAINST WOMEN**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-42**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 80,000	\$ 80,000	\$ 69,733	\$ (10,267)
Total revenues	80,000	80,000	69,733	(10,267)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries &amp; Benefits</i>	106,619	101,919	88,748	13,171
<i>Supplies</i>		1,900	1,517	383
<i>Training/Dues</i>		2,800	2,800	
<i>Total Legal</i>	106,619	106,619	93,065	13,554
Total expenditures	106,619	106,619	93,065	13,554
Excess (deficiency) of revenues (under) expenditures	(26,619)	(26,619)	(23,332)	3,287
Transfers in	26,619	26,619	23,332	(3,287)
Total other financing sources (uses)	26,619	26,619	23,332	3,287
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

**LUBBOCK COUNTY, TEXAS**  
**DEBT SERVICE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-43**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes	\$ 6,357,458	\$ 6,357,458	\$ 6,510,395	\$ 152,937
Investment Earnings	84,067	84,067	58,940	(25,127)
Total revenues	6,441,525	6,441,525	6,569,335	127,810
Expenditures:				
Debt Service				
Principal Retirement	2,830,000	2,830,000	2,829,999	1
Interest and Fiscal Charges	3,611,525	3,611,525	3,610,326	1,199
Total Debt Service	6,441,525	6,441,525	6,440,325	1,200
Total expenditures	6,441,525	6,441,525	6,440,325	1,200
Excess (deficiency) of revenues (under) expenditures			129,010	129,010
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			129,010	129,010
Fund balances/equity, October 1	519,240	519,240	519,240	
Fund balances/equity, September 30	\$ 519,240	\$ 519,240	\$ 648,250	\$ 129,010

**LUBBOCK COUNTY, TEXAS**  
**CAPITAL PROJECTS FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT C-44**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 50,000	\$ 50,000	\$ 2,335,361	\$ 2,285,361
Total revenues	50,000	50,000	2,335,361	2,285,361
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	110,000	110,000	10,857	99,143
<i>Training/Dues</i>	12,500	12,500	7,815	4,685
<i>Professional Contract Services</i>	1,061,000	1,111,000	1,111,468	(468)
Total Public Safety	1,183,500	1,233,500	1,130,140	103,360
<i>Capital Outlay</i>	26,926,500	26,876,500	1,309,510	25,566,990
Total expenditures	28,110,000	28,110,000	2,439,650	25,670,350
Excess (deficiency) of revenues (under) expenditures	(28,060,000)	(28,060,000)	(104,289)	27,955,711
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(28,060,000)	(28,060,000)	(104,289)	27,955,711
Fund balances/equity, October 1	78,491,694	78,491,694	78,491,694	
Fund balances/equity, September 30	\$ 50,431,694	\$ 50,431,694	\$ 78,387,405	\$ 27,955,711



**LUBBOCK COUNTY, TEXAS**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**SEPTEMBER 30, 2005**

	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>	\$ 3,631,552	\$ 1,895,387	\$ 5,526,939
<i>Receivables ( net of allowances for uncollectibles):</i>			
<i>Other</i>	15,819	8,295	24,114
<i>Other Current Assets</i>		38,094	38,094
<b>Total Assets</b>	<b>\$ 3,647,371</b>	<b>\$ 1,941,776</b>	<b>\$ 5,589,147</b>
<b>LIABILITIES:</b>			
<i>Accounts Payable</i>	\$ 682,246	\$ 953,322	\$ 1,635,568
<b>Total Liabilities</b>	<b>682,246</b>	<b>953,322</b>	<b>1,635,568</b>
<b>NET ASSETS:</b>			
<i>Unrestricted</i>	2,965,125	988,454	3,953,579
<b>Total Net Assets</b>	<b>\$ 2,965,125</b>	<b>\$ 988,454</b>	<b>\$ 3,953,579</b>

**LUBBOCK COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2005

	401 Employee Health	403 Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Other operating revenue</i>	\$ 5,704,126	\$ 1,264,859	\$ 6,968,985
Total Operating Revenues	<u>5,704,126</u>	<u>1,264,859</u>	<u>6,968,985</u>
OPERATING EXPENSES:			
<i>Administration</i>	818,486	19	818,505
<i>Insurance/Bonds</i>		143,872	143,872
<i>Life Insurance Premiums</i>	25,932		25,932
<i>Paid Claims</i>	3,619,720	841,972	4,461,692
Total Operating Expenses	<u>4,464,138</u>	<u>985,863</u>	<u>5,450,001</u>
Operating Income (Loss)	<u>1,239,988</u>	<u>278,996</u>	<u>1,518,984</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Investment Earnings</i>	96,838	53,411	150,249
Total Non-operating Revenues (Expenses)	<u>96,838</u>	<u>53,411</u>	<u>150,249</u>
Net Income (Loss) before Operating Transfers	<u>1,336,826</u>	<u>332,407</u>	<u>1,669,233</u>
OPERATING TRANSFERS			
Net Income (Loss) after Operating Transfers	1,336,826	332,407	1,669,233
Net Assets, October 1	1,628,299	656,047	2,284,346
Net Assets, September 30	<u>\$ 2,965,125</u>	<u>\$ 988,454</u>	<u>\$ 3,953,579</u>

**LUBBOCK COUNTY, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**ALL INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-9)
<b>Cash Flows from Operating Activities:</b>			
<i>Cash Receipts (Payments) for Quasi-external     Operating Transactions with Other Funds</i>	\$ 5,709,205	\$ 1,268,522	\$ 6,977,727
<i>Cash Payments to Suppliers for Goods and Services</i>	(4,404,998)	(560,625)	(4,965,623)
Net Cash Provided (Used) by Operating Activities	<u>1,304,207</u>	<u>707,897</u>	<u>2,012,104</u>
<b>Cash Flows from Investing Activities:</b>			
<i>Interest and Dividends on Investments</i>	96,838	53,411	150,249
Net Cash Provided (Used) for Investing Activities	<u>96,838</u>	<u>53,411</u>	<u>150,249</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,401,045	761,308	2,162,353
Cash and Cash Equivalents at Beginning of Year	2,230,507	1,134,079	3,364,586
Cash and Cash Equivalents at End of Year	<u>\$ 3,631,552</u>	<u>\$ 1,895,387</u>	<u>\$ 5,526,939</u>
<b>Reconciliation of Operating Income to Net Cash     Provided by Operating Activities:</b>			
Operating Income (Loss)	\$ 1,739,988	\$ 278,996	\$ 2,018,984
Change in Assets and Liabilities:			
<i>Decrease (Increase) in Receivables</i>	5,079	3,663	8,742
<i>Decrease (Increase) in Other Current Assets</i>		(7,263)	(7,263)
<i>Increase (Decrease) in Accounts Payable</i>	(440,860)	432,501	(8,359)
Total Adjustments	<u>(435,781)</u>	<u>428,901</u>	<u>(6,880)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,304,207</u>	<u>\$ 707,897</u>	<u>\$ 2,012,104</u>

**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2005**

	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>	\$ 419,739	\$ 10,177	\$ 866,206	\$ 7,365,385
Receivables ( net of allowances for uncollectibles):				
<i>Other</i>				
<b>Total Assets and Other Debits</b>	<b>\$ 419,739</b>	<b>\$ 10,177</b>	<b>\$ 866,206</b>	<b>\$ 7,365,385</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>		1,207,898	35,148	30,573
<i>Due to Other Funds</i>		6,350		50
<i>Accrued Personal Leave</i>				
<i>Due to Trust Beneficiaries</i>			790,913	6,324,039
<i>Other Liabilities</i>	419,739	(1,204,071)	40,145	1,010,723
<b>Total Liabilities</b>	<b>419,739</b>	<b>10,177</b>	<b>866,206</b>	<b>7,365,385</b>
Equity and other credits:				
Fund Balances				
<b>Total equity and other credits</b>				
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 419,739</b>	<b>\$ 10,177</b>	<b>\$ 866,206</b>	<b>\$ 7,365,385</b>

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	\$ 178,730
<u>\$ 10,200</u>	<u>\$ 10,300</u>	<u>\$ 15,140</u>	<u>\$ 10,200</u>	<u>\$ 178,730</u>
\$	\$	\$	\$	\$
10,200	10,300	15,140	10,200	16,186
				156,758
				5,786
<u>10,200</u>	<u>10,300</u>	<u>15,140</u>	<u>10,200</u>	<u>178,730</u>
<u>\$ 10,200</u>	<u>\$ 10,300</u>	<u>\$ 15,140</u>	<u>\$ 10,200</u>	<u>\$ 178,730</u>

**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2005**

	512 Court Evidence Sheriff	513 Juvenile Probation	514 Subdivision Trust Fund	515 Johnson Addition Trust Fund
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 267,387	\$ 7,314	\$ 24,191	\$ 140
Receivables ( net of allowances for uncollectibles):				
<i>Other</i>				
<b>Total Assets and Other Debits</b>	<b>\$ 267,387</b>	<b>\$ 7,314</b>	<b>\$ 24,191</b>	<b>\$ 140</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>				
<i>Due to Other Funds</i>	13,000			
<i>Accrued Personal Leave</i>				
<i>Due to Trust Beneficiaries</i>	186,247			
<i>Other Liabilities</i>	68,140	7,314	24,191	140
<b>Total Liabilities</b>	<b>267,387</b>	<b>7,314</b>	<b>24,191</b>	<b>140</b>
Equity and other credits:				
Fund Balances				
<b>Total equity and other credits</b>				
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 267,387</b>	<b>\$ 7,314</b>	<b>\$ 24,191</b>	<b>\$ 140</b>

516 Tax Escrow Fund	517 Federal Resources District Fund	518 Court Evidence Escrow Fund	601 Specialized Drug Court	602 MH/ MR Caseload
\$ 58,251	\$ 789	\$ 1,372	\$ 43,927	\$ 20,634
<u>\$ 58,251</u>	<u>\$ 789</u>	<u>\$ 1,372</u>	<u>\$ 43,927</u>	<u>\$ 20,634</u>
\$	\$	\$	\$ 22,796	\$ 4,646
				2,796
58,251	789	513 859	21,131	13,192
<u>58,251</u>	<u>789</u>	<u>1,372</u>	<u>43,927</u>	<u>20,634</u>
<u>\$ 58,251</u>	<u>\$ 789</u>	<u>\$ 1,372</u>	<u>\$ 43,927</u>	<u>\$ 20,634</u>

**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2005**

	603	604	606	607
	ISP Caseload	Pretrial Services	Community Services	ISP
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 17,628	\$ 99,560	\$ 947,695	\$ 34,718
Receivables ( net of allowances for uncollectibles):				
<i>Other</i>			13,626	
<b>Total Assets and Other Debits</b>	<b>\$ 17,628</b>	<b>\$ 99,560</b>	<b>\$ 961,321</b>	<b>\$ 34,718</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
<i>Accounts Payable</i>	\$ 10,155	\$ 44,105	\$ 223,702	\$ 21,791
<i>Due to Other Governments</i>				
<i>Due to Other Funds</i>				
<i>Accrued Personal Leave</i>	580	12,862	115,120	8,980
<i>Due to Trust Beneficiaries</i>			379,601	
<i>Other Liabilities</i>	6,893	42,593	242,898	3,947
<b>Total Liabilities</b>	<b>17,628</b>	<b>99,560</b>	<b>961,321</b>	<b>34,718</b>
Equity and other credits:				
Fund Balances				
<b>Total equity and other credits</b>				
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 17,628</b>	<b>\$ 99,560</b>	<b>\$ 961,321</b>	<b>\$ 34,718</b>



608 Day Reporting	609 Specialized Case Load	615 Youthful Offender	616 At Risk Mothers	650 Community Corrections Facility
\$ 80,388	\$ 12,964	\$ 1,784	\$ 1,816	\$ 1,021,244
<u>\$ 80,388</u>	<u>\$ 12,964</u>	<u>\$ 1,784</u>	<u>\$ 1,816</u>	<u>\$ 1,021,244</u>
\$ 23,326	\$ 12,964	\$ 1,784	\$ 1,816	\$ 512,470
15,521				55,084
41,541				453,690
<u>80,388</u>	<u>12,964</u>	<u>1,784</u>	<u>1,816</u>	<u>1,021,244</u>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<u>80,388</u>	<u>12,964</u>	<u>1,784</u>	<u>1,816</u>	<u>1,021,244</u>

**LUBBOCK COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

SEPTEMBER 30, 2005

	652	654	656	Total Agency Funds (See Exhibit A-10)
	TAIP	RSAT	DP/ RSAT	
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
<i>Pooled Cash &amp; Cash Equivalents</i>	\$ 258,701	\$	\$ 132,355	\$ 11,918,935
Receivables ( net of allowances for uncollectibles):				
<i>Other</i>		19		13,645
<b>Total Assets and Other Debits</b>	<b>\$ 258,701</b>	<b>\$ 19</b>	<b>\$ 132,355</b>	<b>\$ 11,932,580</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
<i>Accounts Payable</i>	\$ 159,491	\$ 19	\$ 128,708	\$ 1,167,773
<i>Due to Other Governments</i>				1,289,805
<i>Due to Other Funds</i>				65,240
<i>Accrued Personal Leave</i>	8,673		3,647	223,263
<i>Due to Trust Beneficiaries</i>				7,838,071
<i>Other Liabilities</i>	90,537			1,348,428
<b>Total Liabilities</b>	<b>258,701</b>	<b>19</b>	<b>132,355</b>	<b>11,932,580</b>
Equity and other credits:				
Fund Balances				
<b>Total equity and other credits</b>				
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$ 258,701</b>	<b>\$ 19</b>	<b>\$ 132,355</b>	<b>\$ 11,932,580</b>

**LUBBOCK COUNTY, TEXAS**
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**
**ALL AGENCY FUNDS**
**YEAR ENDED SEPTEMBER 30, 2005**
**EXHIBIT C-49**

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b>BAIL SECURITY FUND</b>				
<b>ASSETS</b>				
Cash & Investments	\$	\$ 761,571	\$ 341,832	\$ 419,739
Total Assets	\$	\$ 761,571	\$ 341,832	\$ 419,739
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities		761,571	341,832	419,739
Total Liabilities	\$	\$ 761,571	\$ 341,832	\$ 419,739
<b>TAX ASSESSOR/COLLECTOR</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 1,282,684	\$ 58,025,113	\$ 59,297,620	\$ 10,177
Total Assets	\$ 1,282,684	\$ 58,025,113	\$ 59,297,620	\$ 10,177
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	1,926,595	55,311,574	56,030,271	1,207,898
Due to Other Funds	6,350			6,350
Other Liabilities	(650,261)	2,713,539	3,267,349	(1,204,071)
Total Liabilities	\$ 1,282,684	\$ 58,025,113	\$ 59,297,620	\$ 10,177
<b>COUNTY CLERK</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 825,080	\$ 4,572,725	\$ 4,531,599	\$ 866,206
Total Assets	\$ 825,080	\$ 4,572,725	\$ 4,531,599	\$ 866,206
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	24,242	121,219	110,313	35,148
Due to Other Funds		2,071,484	2,071,484	
Due to Trust Beneficiaries	749,265	2,067,993	2,026,345	790,913
Other Liabilities	51,573	312,029	323,457	40,145
Total Liabilities	\$ 825,080	\$ 4,572,725	\$ 4,531,599	\$ 866,206
<b>DISTRICT CLERK</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 7,250,739	\$ 8,137,052	\$ 8,022,406	\$ 7,365,385
Total Assets	\$ 7,250,739	\$ 8,137,052	\$ 8,022,406	\$ 7,365,385
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	26,296	116,327	112,050	30,573
Due to Other Funds	50			50
Due to Trust Beneficiaries	5,509,667	4,039,837	3,225,465	6,324,039
Other Liabilities	1,714,726	3,980,888	4,684,891	1,010,723
Total Liabilities	\$ 7,250,739	\$ 8,137,052	\$ 8,022,406	\$ 7,365,385

**LUBBOCK COUNTY, TEXAS****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2005****EXHIBIT C-49**

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b><u>JUSTICES OF PEACE NOS. 1-4</u></b>				
<b>ASSETS</b>				
Cash & Investments	\$ 45,840	\$ 69,921	\$ 69,921	\$ 45,840
Total Assets	<u>\$ 45,840</u>	<u>\$ 69,921</u>	<u>\$ 69,921</u>	<u>\$ 45,840</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Funds	45,840	69,921	69,921	45,840
Total Liabilities	<u>\$ 45,840</u>	<u>\$ 69,921</u>	<u>\$ 69,921</u>	<u>\$ 45,840</u>
<b><u>DISTRICT ATTORNEY</u></b>				
<b>ASSETS</b>				
Cash & Investments	\$ 222,386	\$ 2,777,110	\$ 2,820,766	\$ 178,730
Total Assets	<u>\$ 222,386</u>	<u>\$ 2,777,110</u>	<u>\$ 2,820,766</u>	<u>\$ 178,730</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	21,846	16,187	21,847	16,186
Due to Trust Beneficiaries	174,874	2,318,677	2,336,793	156,758
Other Liabilities	25,666	442,246	462,126	5,786
Total Liabilities	<u>\$ 222,386</u>	<u>\$ 2,777,110</u>	<u>\$ 2,820,766</u>	<u>\$ 178,730</u>
<b><u>SHERIFF</u></b>				
<b>ASSETS</b>				
Cash & Investments	\$ 180,867	\$ 2,213,806	\$ 2,127,286	\$ 267,387
Total Assets	<u>\$ 180,867</u>	<u>\$ 2,213,806</u>	<u>\$ 2,127,286</u>	<u>\$ 267,387</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Other Funds	13,000			13,000
Due to Trust Beneficiaries	150,766	1,157,695	1,122,214	186,247
Other Liabilities	17,101	1,056,111	1,005,072	68,140
Total Liabilities	<u>\$ 180,867</u>	<u>\$ 2,213,806</u>	<u>\$ 2,127,286</u>	<u>\$ 267,387</u>
<b><u>JUVENILE PROBATION</u></b>				
<b>ASSETS</b>				
Cash & Investments	\$ 7,087	\$ 33,038	\$ 32,811	\$ 7,314
Total Assets	<u>\$ 7,087</u>	<u>\$ 33,038</u>	<u>\$ 32,811</u>	<u>\$ 7,314</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	7,087	33,038	32,811	7,314
Total Liabilities	<u>\$ 7,087</u>	<u>\$ 33,038</u>	<u>\$ 32,811</u>	<u>\$ 7,314</u>
<b><u>SUBDIVISION TRUST</u></b>				
<b>ASSETS</b>				
Cash & Investments	\$ 24,191	\$	\$	\$ 24,191
Total Assets	<u>\$ 24,191</u>	<u>\$</u>	<u>\$</u>	<u>\$ 24,191</u>
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	24,191			24,191
Total Liabilities	<u>\$ 24,191</u>	<u>\$</u>	<u>\$</u>	<u>\$ 24,191</u>

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

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2005

**EXHIBIT C-49**

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b>JOHNSON ADDITION TRUST</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 140	\$	\$	\$ 140
Total Assets	\$ 140	\$	\$	\$ 140
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	140			140
Total Liabilities	\$ 140	\$	\$	\$ 140
<b>TAX ESCROW</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 58,251	\$	\$	\$ 58,251
Total Assets	\$ 58,251	\$	\$	\$ 58,251
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	58,251			58,251
Total Liabilities	\$ 58,251	\$	\$	\$ 58,251
<b>FEDERAL RESOURCES DISTRICT</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 789	\$	\$	\$ 789
Total Assets	\$ 789	\$	\$	\$ 789
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	789			789
Total Liabilities	\$ 789	\$	\$	\$ 789
<b>COURT EVIDENCE ESCROW</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 1,372	\$	\$	\$ 1,372
Total Assets	\$ 1,372	\$	\$	\$ 1,372
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Due to Trust Beneficiaries	513			513
Other Liabilities	859			859
Total Liabilities	\$ 1,372	\$	\$	\$ 1,372
<b>COMMUNITY SUPERVISION &amp; CORRECTIONS DEPARTMENT</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 2,701,569	\$ 18,382,550	\$ 18,410,705	\$ 2,673,414
Other Receivables	74,404	206,752	267,511	13,645
Total Assets	\$ 2,775,973	\$ 18,589,302	\$ 18,678,216	\$ 2,687,059
<b>LIABILITIES</b>				
Accounts Payable	\$ 560,671	\$ 8,590,777	\$ 7,983,675	\$ 1,167,773
Accrued Vacation Payable	223,390	31,586	31,713	223,263
Due to Trust Beneficiaries	338,238	3,037,763	2,996,400	379,601
Other Liabilities	1,653,674	6,929,176	7,666,428	916,422
Total Liabilities	\$ 2,775,973	\$ 18,589,302	\$ 18,678,216	\$ 2,687,059

**LUBBOCK COUNTY, TEXAS**

EXHIBIT C-49

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2005

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<b>TOTAL AGENCY FUNDS:</b>				
<b>ASSETS</b>				
Cash & Investments	\$ 12,600,995	\$ 94,972,886	\$ 95,654,946	\$ 11,918,935
Other Receivables	74,404	206,752	267,511	13,645
<b>Total Assets</b>	<b>\$ 12,675,399</b>	<b>\$ 95,179,638</b>	<b>\$ 95,922,457</b>	<b>\$ 11,932,580</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 560,671	\$ 8,590,777	\$ 7,983,675	\$ 1,167,773
Due to Other Governments	1,998,979	55,565,307	56,274,481	1,289,805
Due to Other Funds	65,240	2,141,405	2,141,405	65,240
Accrued Vacation Payable	223,390	31,586	31,713	223,263
Due to Trust Beneficiaries	6,923,323	12,621,965	11,707,217	7,838,071
Other Liabilities	2,903,796	16,228,598	17,783,966	1,348,428
<b>Total Liabilities</b>	<b>\$ 12,675,399</b>	<b>\$ 95,179,638</b>	<b>\$ 95,922,457</b>	<b>\$ 11,932,580</b>

### *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, 2005, which collectively comprise the Lubbock County, Texas's basic financial statements and have issued our report thereon dated January 5, 2006. 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 5, 2006.



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

Robison Johnston ; Peter Up

January 5, 2006



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

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

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

**Independent Auditor's Report**

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

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

Members of the Commissioners' Court:

Compliance

We have audited the compliance of Lubbock County, Texas with the types of compliance requirements described in the *U. S. Office Of Management And Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2005. 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 Government, 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, 2005.

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 UP

January 5, 2006

**LUBBOCK COUNTY, TEXAS****SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2005****A. Summary of Auditor's Results****1. Financial Statements**

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

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

Internal control over major programs:

Material weakness(es) identified?

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

Identification of major programs:

CFDA Number(s)Name of Federal Program or Cluster

93.658

Title IV-E Federal Foster Care Reimb. Program

93.658

Title IV-E Administrative Reimb. Program

97.004

Homeland Security Grant Program

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

Auditee qualified as low-risk auditee?

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

NONE

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

NONE



**LUBBOCK COUNTY, TEXAS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

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

**LUBBOCK COUNTY, TEXAS**  
**CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

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, 2005**

**EXHIBIT D-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:			
<i>Local Law Enforcement Block Grant Program</i>	16.572	N/A	\$ 109,921
Passed Through Office of the Governor:			
Counseling and Accountability Sanctions Program	16.523	JB-04-J20-16177-04	89,506
<i>Detention Therapist</i>	16.540	JA-03-J20-16292-03	11,889
<i>Drug Court</i>	16.585	DJ-05-A10-18054-01	93
<i>Domestic Violence Prosecution Unit</i>	16.588	WF-04-V30-17236-01	64,717
<i>Domestic Violence Prosecution Unit</i>	16.588	WF-05-V30-17236-02	5,016
<i>Narcotics Enforcement Grant</i>	16.728	DB-04-A10-17457-01	110,561
Total Passed Through Office of the Governor			281,782
Passed Through Greater Dallas Crime Commission:			
<i>Project Safe Neighborhoods- Sheriff</i>	16.609	2004-GP-CX-0606	1,930
<i>Project Safe Neighborhoods- CDA</i>	16.609	2004-GP-CX-0606	17,854
Total Passed Through Greater Dallas Crime Commission			19,784
Total U. S. Department of Justice			411,487
<b><u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Passed Through Texas Juvenile Probation Commission:			
<i>Title IV-E Administrative Reimb. Program</i>	93.658	TJPC-E-05-152	550,399
<i>Title IV-E Federal Foster Care Reimb. Program</i>	93.658	TJPC-E-05-152	119,704
Total Passed Through Texas Juvenile Probation Commission			670,103
Passed Through Texas Department of Family and Protective Services:			
<i>Title IV-E, Foster Care Assistance</i>	93.658	2005013951	45,478
Total U. S. Department of Health and Human Services			715,581
<b><u>U. S. DEPARTMENT OF AGRICULTURE</u></b>			
Passed Through Texas Rural Mediation Services:			
<i>USDA Agricultural Mediation Program</i>	10.435	076-442	136,312
Passed Through Texas Commission on Environmental Quality:			
<i>Solid Waste Management</i>	10.762	05-02-G06	35,450
Passed Through State Department of Human Services:			
<i>School Breakfast Program *</i>	10.553	TX-1522007	32,945
<i>Food Distribution</i>	10.555	152119A	15,697
<i>National School Lunch Program</i>	10.555	TX-1522007	63,931
Total Passed Through State Department of Human Services			112,573
Passed Through Natural Resources Conservation Service:			
<i>Watershed Protection &amp; Flood Prevention</i>	10.904	69-7442-4-599	51,232
Total U. S. Department of Agriculture			335,567
<b><u>DEPARTMENT OF HOMELAND SECURITY</u></b>			
Passed Through Texas Engineering Extension Service:			
<i>State Homeland Security Program</i>	97.004	PRE-2004 SHSP	178,337
<i>State Homeland Security Program</i>	97.004	2004-GE-T4-0015	50,017
<i>State Homeland Security Program</i>	97.004	2004-LETPP-48303	172,739
Total Passed Through Texas Engineering Extension Service			401,093
Passed Through Office of the Governor:			
<i>Emergency Management Performance Grant</i>	97.042	2005-GE-T5-0025	\$ 14,934
Total Department of Homeland Security			\$ 416,027
<b><u>STATE PROGRAM</u></b>			
Texas Department of Transportation:			
<i>Passed through South Plains Auto Theft Task Force</i>	N/A	SA-T01-10058-05	274,524

**LUBBOCK COUNTY, TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

**EXHIBIT D-1**  
Page 2 of 2

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
Total Texas Department of Transportation			<u>274,524</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><b>2,153,186</b></u>

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

The accompanying notes are an integral part of this schedule.

**LUBBOCK COUNTY, TEXAS****NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2005****Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Lubbock County, Texas and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.



***Statistical Section***

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

	1996	1997	1998	1999	2000
General Administration	\$	\$	\$	\$	\$
Financial Administration					
Judicial					
Legal					
Public Safety					
Correction					
Permanent Improvement					
Public Facilities					
Health					
Welfare					
Conservation					
Elections					
Culture and Recreation					
Transportation					
Capital Outlay					
Debt Service					
TOTALS	\$	\$	\$	\$	\$

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

(2) 2003 was the first year of GASB 34 implementation. Therefore, years 1996-2002 cannot be shown for comparability purposes.



TABLE E-1

2001	2002	2003	2004	2005
\$	\$	\$	\$	\$
		5,450,435	5,606,151	5,480,952
		2,202,469	2,150,764	2,083,757
		6,348,386	6,502,795	6,438,088
		4,861,345	5,005,901	4,901,701
		16,890,730	16,866,308	16,949,725
		5,889,092	5,888,268	6,214,338
			213,281	185,210
		3,780,738	3,795,589	3,879,450
		205,951	202,298	199,472
		384,778	383,249	371,751
		221,527	211,776	175,572
		195,052	613,874	702,220
		311,971	311,274	300,180
		2,480,443	2,635,244	2,620,960
		1,344,425	328,545	
		2,653,625	3,341,102	3,755,079
\$	\$	\$	\$	\$
		53,220,967	54,056,419	54,258,455

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

<u>Fiscal Year</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Taxes</u>	<u>State Mixed Drink Tax</u>	<u>Bingo Tax Proceeds</u>
1996	\$	\$	\$	\$	\$
1997					
1998					
1999					
2000					
2001					
2002					
2003	16,108,229	3,572,352	30,688,412	656,602	238,563
2004	14,199,494	3,006,449	37,995,222	748,502	313,739
2005	13,662,004	3,703,629	40,139,915	729,512	198,567

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

(2) 2003 was the first year of GASB 34 implementation. Therefore, years 1996-2002 cannot be shown for comparability purposes.

TABLE E-2

<u>Unrestricted Investment Earnings</u>	<u>Contributions</u>	<u>Miscellaneous</u>	<u>Total</u>
\$	\$		\$
766,496		464,049	52,494,703
2,755,541		289,963	59,308,910
3,374,540	13,104	127,772	61,949,043

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

	1996	1997	1998	1999	2000
General Administration	\$ 3,906,024	\$ 4,243,707	\$ 5,296,152	\$ 4,169,262	\$ 5,067,821
Financial Administration	1,384,289	1,375,540	1,627,538	1,696,064	1,851,452
Judicial	3,523,061	3,537,613	3,712,721	4,411,010	4,860,113
Legal	2,893,591	3,074,332	3,059,647	3,630,740	3,856,686
Public Safety	10,103,839	10,392,617	11,311,043	12,049,233	12,120,563
Correction	3,461,382	3,552,280	3,756,584	4,025,583	4,129,675
Permanent Improvements	52,603	444,617	142,229	44,453	33,638
Public Facilities	2,103,930	2,095,481	2,139,804	2,211,063	2,270,235
Health	141,990	72,438	231,956	186,813	185,809
Welfare	347,660	272,902	326,746	329,964	342,869
Agriculture and Conservation	148,151	126,072	139,370	148,814	151,085
Elections	37,803	129,616	30,131	55,720	87,431
Culture and Recreation	635,119	586,698	788,176	539,091	254,272
Road and Bridge	1,834,816	1,927,131	1,856,667	1,944,452	1,906,184
Capital Outlay	3,503,979	3,059,749	2,975,020	6,591,765	5,372,744
Debt Service	601,021	512,751	512,252	510,113	515,788
Civil Judgment			2,500,000	835,578	
<b>TOTALS</b>	<b>\$ 34,679,258</b>	<b>\$ 35,403,544</b>	<b>\$ 40,406,036</b>	<b>\$ 43,379,718</b>	<b>\$ 43,006,365</b>

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

TABLE E-3

	2001	2002	2003	2004	2005
\$	5,381,334	\$ 5,261,997	\$ 5,342,267	\$ 5,592,215	\$ 5,357,000
	1,960,182	2,145,545	2,215,388	2,200,779	2,172,429
	5,348,113	6,001,053	6,377,768	6,583,871	6,567,871
	4,116,997	4,519,741	5,345,000	4,979,309	4,894,193
	12,872,168	14,629,316	17,058,752	19,592,552	17,851,493
	5,341,692	5,393,737	5,647,053	5,648,449	6,019,448
	9,537			213,281	185,210
	2,596,133	2,237,888	2,929,682	2,924,826	2,934,559
	191,733	200,636	204,195	201,113	199,326
	331,683	327,819	372,291	374,075	365,963
	175,367	195,048	214,700	206,214	171,639
	68,147	82,654	195,052	619,063	709,082
	273,573	254,144	276,878	274,085	288,001
	2,058,490	2,212,567	1,981,229	2,210,464	2,141,277
	4,813,693	4,477,074	4,563,978	4,811,759	5,192,622
	540,607	659,148	1,180,615	6,243,917	6,753,574
\$	<u>46,079,449</u>	<u>\$ 48,598,367</u>	<u>\$ 53,904,848</u>	<u>\$ 62,675,972</u>	<u>\$ 61,803,687</u>

**LUBBOCK COUNTY, TEXAS****GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)****LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- governmental</u>	<u>Charges for Services</u>	<u>Fines</u>
1996	\$ 21,068,692	\$ 85,629	\$ 2,634,863	\$ 2,842,188	\$ 1,363,633
1997	21,924,165	91,165	3,187,076	3,504,545	1,078,953
1998	23,195,926	95,823	2,346,295	3,616,768	1,462,377
1999	24,000,867	126,261	4,005,549	3,588,085	1,744,121
2000	26,249,127	108,747	3,423,918	3,536,109	1,981,000
2001	27,106,779	82,915	3,617,705	3,569,282	2,220,209
2002	28,289,254	106,018	4,489,662	3,265,484	2,257,282
2003	30,622,485	97,802	4,445,917	3,276,924	1,880,040
2004	37,793,036	98,029	4,322,483	3,168,490	2,029,645
2005	40,305,434	87,711	4,662,003	3,238,880	2,236,190

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

TABLE E-4

<u>Interest</u>		<u>Fees of Office</u>		<u>Commissions</u>	<u>Miscellaneous</u>	<u>Total</u>			
\$	1,706,220	\$	2,536,514	\$	2,234,019	\$	1,608,961	\$	36,080,719
	1,732,778		1,876,855		2,366,463		1,227,253		36,989,253
	1,826,222		2,596,769		2,605,575		1,843,753		39,589,508
	1,840,805		2,829,144		2,681,249		1,902,118		42,718,199
	1,960,234		2,663,871		2,880,002		2,209,250		45,012,258
	2,046,493		2,960,950		3,045,010		2,959,663		47,609,006
	1,924,482		3,329,682		3,099,111		1,686,102		48,447,077
	684,894		3,467,615		3,087,723		2,702,553		50,265,953
	2,296,723		3,680,995		3,065,626		2,680,457		59,135,484
	2,918,314		3,777,110		2,970,272		1,981,224		62,177,138

**LUBBOCK COUNTY, TEXAS**

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE  
LAST TEN FISCAL YEARS

**TABLE E-5**

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Franchise Tax</u>	<u>Boat and Motor Tax</u>	<u>Alcoholic Beverage Tax</u>	<u>Total</u>
1996	\$ 9,404,613	\$ 10,112,961	\$	\$	\$	\$ 19,517,574
1997	9,808,946	10,591,208				20,400,154
1998	10,367,861	10,933,064		1,650		21,302,575
1999	10,569,033	11,067,042		5,413		21,641,488
2000	13,839,612	11,844,452		949		25,685,013
2001	15,011,498	12,094,215		1,066		27,106,779
2002	15,753,894	12,534,143		1,217		28,289,254
2003	16,761,549	12,578,105		2,674		29,342,328
2004	24,298,462	13,493,758		816		37,793,036
2005	26,194,522	14,109,684		1,228		40,305,434



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

**TABLE E-6**

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
1996	\$ 10,824,505	\$ 10,518,899	97.2%	\$ 84,061	\$ 10,602,960	98.0%	\$ 221,545	2.0%
1997	11,216,888	10,873,259	96.9%	81,186	10,954,445	97.7%	262,443	2.3%
1998	11,671,049	11,342,618	97.2%	69,587	11,412,205	97.8%	258,744	2.2%
1999	12,805,759	12,409,951	96.9%	102,627	12,512,578	97.7%	293,181	2.3%
2000	14,163,414	13,727,192	96.9%	112,420	13,839,612	97.7%	323,802	2.3%
2001	14,875,608	14,522,065	97.6%	282,064	14,804,129	99.5%	167,599	1.1%
2002	15,632,949	15,214,790	97.3%	309,502	15,524,292	99.3%	222,747	1.4%
2003	16,774,158	16,257,293	96.9%	302,560	16,559,853	98.7%	267,078	1.6%
2004	24,250,925	23,639,150	97.5%	319,932	23,959,082	98.8%	590,799	2.4%
2005	26,128,954	25,328,631	96.9%	592,828	25,921,459	99.2%	417,350	1.6%



**LUBBOCK COUNTY, TEXAS****TABLE E-7****ASSESSED AND ESTIMATED ACTUAL VALUE OF PROPERTY (1)  
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Real Property Assessed Value</u>	<u>Personal Property Assessed Value</u>	<u>Exemptions</u>	<u>Total Assessed Value</u>
1996	\$ 5,540,385,980	\$ 1,355,517,230	\$ 520,730,847	\$ 6,375,172,363
1997	5,583,177,370	1,442,263,178	386,746,438	6,638,694,110
1998	5,807,168,118	1,453,532,829	297,098,566	6,963,602,381
1999	6,065,942,162	1,456,427,249	292,821,859	7,229,547,552
2000	6,296,905,081	1,437,250,776	353,917,291	7,380,238,566
2001	7,071,452,872	1,271,618,250	583,233,866	7,759,837,256
2002	7,564,133,899	1,216,464,471	628,388,914	8,152,209,456
2003	7,936,503,266	1,146,500,633	659,732,000	8,423,271,899
2004	8,076,653,049	1,262,431,969	373,417,508	8,965,667,510
2005	9,214,233,179	1,403,624,337	724,135,636	9,893,721,880

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

	1996	1997	1998	1999	2000
County	\$ 0.16893	\$ 0.16893	\$ 0.16800	\$ 0.17770	\$ 0.19170
High Plains Water District	0.00840	0.00840	0.00840	0.00840	0.00840
Lubbock County Hospital District	0.10340	0.10340	0.10300	0.09914	0.09798
Total Levy: All Units per \$100 Valuation	<u>\$ 0.28073</u>	<u>\$ 0.28073</u>	<u>\$ 0.27940</u>	<u>\$ 0.28524</u>	<u>\$ 0.29808</u>
Operational Rate Shown in Cents per \$100 Valuation	16.12300	16.12300	16.02400	17.06400	18.40900
Bonded Indebtedness Rate Shown in Cents per \$100 Valuation	0.77000	0.77000	0.77600	0.70600	0.76100
Total County Rate Shown in Cents	<u>16.89300</u>	<u>16.89300</u>	<u>16.80000</u>	<u>17.77000</u>	<u>19.17000</u>

TABLE E-8

	2001	2002	2003	2004	2005
\$	0.19170	\$ 0.19170	\$ 0.19110	\$ 0.25954	\$ 0.25587
	0.00840	0.00840	0.00840	0.00840	0.00840
	0.09798	0.10435	0.10435	0.10896	0.10742
\$	<u>0.29808</u>	<u>\$ 0.30445</u>	<u>\$ 0.30385</u>	<u>\$ 0.37690</u>	<u>\$ 0.37169</u>
	18.47400	18.57000	19.11000	19.04600	19.24100
	0.69600	0.60000		6.90800	6.34600
	<u>19.17000</u>	<u>19.17000</u>	<u>19.11000</u>	<u>25.95400</u>	<u>25.58700</u>

**LUBBOCK COUNTY, TEXAS**PRINCIPAL TAXPAYERS  
SEPTEMBER 30, 2005**TABLE E-9**

	<u>Taxpayer</u>	<u>Type of Business</u>	<u>2005 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
1	Macerich Lubbock LTD Partnership	Regional Shopping Mall	\$ 108,699,129	1.1%
2	Southwestern Public Service	Electric Utility	103,074,570	1.0%
3	Southwestern Bell Telephone Co.	Telephone Utility	62,921,850	0.6%
4	Energas	Gas Utility	31,143,650	0.3%
5	MC Canton Woods, LC	Commercial & Ind. Development	28,579,090	0.3%
6	X Fab Texas Inc	Manufacturer	24,220,539	0.2%
7	Mclane Food Services	Food Distribution	23,831,512	0.2%
8	Lubbock Two Associates, LLC	Apartments	23,000,000	0.2%
9	Burlington Northern and Santa Fe	Railway	22,652,290	0.2%
10	Lubbock Main Street Assoc.	Apartments	22,200,000	0.2%
	Totals		<u>\$ 450,322,630</u>	<u>4.6%</u>

**LUBBOCK COUNTY, TEXAS**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**SEPTEMBER 30, 2005**

**TABLE E-10**

Assessed valuations:		
Assessed Value		\$ 9,893,721,880
Add back: exempt real property		724,135,636
Total assessed value		<u>\$ 10,617,857,516</u>
Legal debt margin:		
Debt Limitation-- 10 percent of total assessed value		\$ 1,061,785,752
Debt applicable to limitation:		
Total bonded debt	\$ 76,610,000	
Less: Special assessment bonds		
Revenue bonds		
Amount available for repayment of general		
obligation bonds	648,250	
Total debt applicable to limitation		75,961,750
Legal debt margin		<u>\$ 985,824,002</u>

# LUBBOCK COUNTY, TEXAS

TABLE E-11

RATIO OF NET GENERAL OBLIGATION BONDED DEBT  
TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS

Fiscal Year	Population(1)	Assessed Value (2)	Gross Bonded Debt (3)	Less Debt Service Fund (4)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
1996	232,454	\$ 6,410,721,601	\$ 2,680,000	\$ 19,356	\$ 2,660,644	0.04%	\$ 11
1997	234,011	6,638,694,110	2,300,000	23,608	2,276,392	0.03%	10
1998	234,011	6,963,602,381	1,895,000	69,656	1,825,344	0.03%	8
1999	234,479	7,229,547,552	1,465,000	80,628	1,384,372	0.02%	6
2000	242,628	7,380,238,566	1,005,000	88,177	916,823	0.01%	4
2001	245,054	7,759,837,256	520,000	121,215	398,785	0.01%	2
2002	245,463	8,152,209,456					
2003	249,800	8,423,271,899	79,935,000		79,935,000	0.95%	320
2004	252,048	8,965,667,510	79,440,000	519,240	78,920,760	0.88%	313
2005	256,081	9,893,721,880	76,610,000	648,250	75,961,750	0.77%	297

(1) Annual government census

(2) From Table 7

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

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



**LUBBOCK COUNTY, TEXAS****TABLE E-12**

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest (1)</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures (2)</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
1996	\$ 360,000	\$ 156,810	\$ 516,810	\$ 34,679,258	1.5%
1997	380,000	132,751	512,751	35,403,544	1.4%
1998	405,000	107,038	512,038	40,406,036	1.3%
1999	430,000	79,900	509,900	43,379,718	1.2%
2000	460,000	55,788	515,788	43,006,365	1.2%
2001	485,000	34,573	519,573	46,079,449	1.1%
2002	520,000	11,700	531,700	48,598,367	1.1%
2003				53,904,848	
2004	495,000	5,532,936	6,027,936	62,655,765	9.6%
2005	2,830,000	3,610,025	6,440,025	61,803,687	10.4%

(1) Excludes bond issuance and other costs.

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

# LUBBOCK COUNTY, TEXAS

## COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

### GENERAL OBLIGATION BONDS

SEPTEMBER 30, 2005

TABLE E-13

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Direct:			
Lubbock County, Texas	\$ 76,610,000	100.00%	\$ 76,610,000
Special Districts:			
Lubbock County Hospital District	0	100.00%	
Lubbock County WC and ID No. 1	0	100.00%	
Cities:			
Idalou	877,457	100.00%	877,457
Lake Ransom Canyon	1,190,000	100.00%	1,190,000
Lubbock	411,790,000	100.00%	411,790,000
Shallowater	0	100.00%	0
Slaton	5,625,000	100.00%	5,625,000
Wolfforth	3,369,000	100.00%	3,369,000
New Deal	0	100.00%	0
County-line Cities:			
Abernathy	415,000	20.00%	83,000
School Districts:			
Idalou ISD	795,000	100.00%	795,000
Lubbock ISD	111,389,445	100.00%	111,389,445
Lubbock-Cooper ISD	13,219,555	100.00%	13,219,555
New Deal ISD	0	100.00%	0
Roosevelt ISD	0	100.00%	0
Shallowater ISD	15,454,089	100.00%	15,454,089
County-line School Districts:			
Abernathy ISD	0	16.78%	0
Frenship ISD	74,012,001	99.61%	73,723,354
Lorenzo ISD	0	12.21%	0
Slaton ISD	5,695,000	98.99%	5,637,481
Southland ISD	0	0.80%	0
Total	\$ <u>720,441,547</u>		\$ <u>719,763,381</u>

**LUBBOCK COUNTY, TEXAS**  
**DEMOGRAPHIC STATISTICS**  
**LAST TEN FISCAL YEARS**

**TABLE E-14**

Fiscal Year	(1) Population	(3) Per Capita Income	(3) Median Age	(4) Education Level In Years Of Formal Schooling	(4) School Enrollment	(2) Unemployment Rate
1996	232,454	\$ 15,468	30.0	12.4	30,154	4.4%
1997	234,011	15,885	30.0	12.4	29,918	4.4%
1998	234,011	14,237	31.0	12.4	30,082	3.6%
1999	234,479	16,462	31.0	12.6	29,397	2.9%
2000	235,182	16,890	31.0	12.6	29,020	2.5%
2001	245,054	17,318	31.0	12.6	28,497	2.5%
2002	245,463	17,658	32.0	12.8	28,698	2.5%
2003	249,800	18,011	32.0	12.8	28,879	2.6%
2004	252,048	18,371	32.0	12.8	28,355	2.9%
2005	256,081	18,775	31.4	12.4	28,847	4.3%

**Data Sources:**

- (1) Bureau of Census
- (2) Texas Workforce Commission
- (3) Demographic Now
- (4) School District

**LUBBOCK COUNTY, TEXAS**

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS  
LAST TEN FISCAL YEARS

Property Value (1)				
<u>Fiscal Year</u>	<u>Commercial</u>	<u>Residential</u>	<u>Exemptions</u>	<u>Total</u>
1996	\$ 1,355,517,230	\$ 5,540,385,980	\$ 520,730,847	\$ 6,375,172,363
1997	1,442,263,178	5,583,177,370	386,746,438	6,638,694,110
1998	1,453,532,829	5,807,168,118	297,098,566	6,963,602,381
1999	1,456,427,249	6,065,942,162	292,821,859	7,229,547,552
2000	1,437,250,776	6,296,905,081	353,917,291	7,380,238,566
2001	1,444,285,543	6,898,785,549	583,233,866	7,759,837,226
2002	1,545,415,259	7,235,186,111	628,388,914	8,152,212,456
2003	1,477,878,472	7,605,125,447	659,732,000	8,423,271,919
2004	1,646,052,513	7,693,032,505	373,417,508	8,965,667,510
2005	1,655,359,491	8,962,498,025	724,135,636	9,893,721,880

(1) Estimated actual value from Table 7

Commercial Construction			Residential Construction			
Number of Units	Value		Number of Units	Value		Bank Deposits
1,016	\$	59,872,232	587	\$	68,735,630	\$ 2.54
5,950		11,299,542	1,012		78,014,771	2.64
2,098		135,587,515	1,053		87,779,078	2.67
1,732		156,970,341	743		97,005,882	2.76
1,736		163,422,491	1,207		99,909,885	2.80
5,459		127,575,108	941		75,466,199	2.90
1,303		169,454,563	1,303		66,322,867	2.90
1,484		225,199,714	1,441		84,917,923	2.90
1,427		271,072,979	1,072		71,676,456	Not Available
1,306		217,828,209	863		187,421,216	Not Available

**LUBBOCK COUNTY, TEXAS**  
**MISCELLANEOUS STATISTICS**  
**SEPTEMBER 30, 2005**

**TABLE E-16**

(1) Date of Incorporation	1876
County Seat	Lubbock
(1) Form of Government	The Commissioners Court is the governing body of the county. The Texas Constitution specifies that courts consist of a county judge and four county commissioners elected by the qualified voters of individual commissioner's precincts. The county judge is the presiding officer of the county commissioners court. The court exercises powers over county business as provided by law (Tex. Const. Art. V, Sec 18).
(2) Area in square miles	Land 899.60 Water 1.0
(3) Miles of County Roads- Paved	277
Miles of County Roads- Dirt/Caliche	895
(4) Registered Voters- approximately	150,000
(5) Population	
Year 2005- Estimate	256,081
Year 2000- Census	242,628
Year 1990- Census	222,636
Year 1950- Census	101,048
Population Density (yr 2000)- per sq mile	269.6
OTHER DEMOGRAPHIC STATISTICS:	
(6) Average Household Income (2005)	\$45,607
(7) Median Age	31.4
(8) Lubbock County Unemployment Rates:	
Year 2005 (September)	4.3%
Year 2004	3.3%
Year 2003	3.6%
Year 2002	3.0%
Year 2001	2.6%
Year 2000	2.6%
Average number of people employed	126,100
(9) Colleges located within Lubbock County:	
Byron Martin Advanced Technology Center	
Lubbock Christian University	
South Plains College- Reese Center	
Texas Tech University	
Wayland Baptist University- Lubbock Satellite	

**Sources:**

- (1) Texas State Constitution
- (2 & 5) Census Bureau
- (3) Lubbock County Public Works Department
- (4) Lubbock County Elections Office
- (6 & 7) Demographic Now
- (8) Texas Workforce Commission
- (9) City of Lubbock