

Lubbock County, Texas

Comprehensive Annual Financial Report

For the year ended September 30, 2014



Office of the County Auditor

Jacqueline Latham, CPA

County Auditor

LUBBOCK COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2014

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2014

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Introductory Section

LUBBOCK COUNTY

Jacqueline Latham, CPA
County Auditor

Rhonda Scott
First Assistant Auditor



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Phone: (806) 775-1097
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February 19, 2015

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, 2014, 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, 2014, 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, 2014, are fairly presented in conformity with GAAP. The auditor's report is presented as the first component of the financial section of this report.

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

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

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

PROFILE OF THE GOVERNMENT

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy

Lubbock County currently enjoys a favorable economic environment and local indicators point to continued stability. Lubbock County, encompassing an 892 square mile area of the South Plains region of West Texas and with a population of approximately 290,000, is the main trade center for the 29 county South Plains area. Agriculture, the major and basic industry of Lubbock County, is enhanced by numerous retail, wholesale, and service industries situated largely in the City of Lubbock, which comprises approximately 85% of the total population of Lubbock County. Because of this diversified economic base, along with the economic contributions of Texas Tech University and Texas Tech University School of Medicine, all located within Lubbock County, the economy has experienced a modest but steady growth over the past several years; a trend which is expected to continue.

Relevant Financial Policies

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

Major Initiatives

Formulating the 2015 Budget was challenging considering the limited resources available to support law enforcement, employer provided health insurance benefits and provide minimal payroll increases to employees while preserving permanent improvements and fund balance.

Major Funding Issues Facing 2015 Budget

Recruiting and retaining public safety employees was a major concern during the 2015 Budget process. Providing COLA and MERIT increases for employees and adjusting elected officials' salaries impacted budget decisions as well.

Permanent improvement funds had dwindled as funds had been diverted to fund serious issues in other facets of the County in recent budget years. Improvements were needed to preserve, maintain and upgrade life safety issues throughout numerous County buildings. During 2013, debt was restructured and Tax Notes issued to partially fund renovations to the Law Enforcement Center and CRTC building. These proceeds will be spent during the 2015 Budget year. Priorities had to be evaluated regarding permanent improvement projects to ensure adequate funds would be available to complete these two major renovation projects.

Preserving reserves in the event of a disaster or emergency situation continues to be a compelling factor in shaping each annual budget. Any amount considered as excess funds are earmarked for capital expenditures and not utilized for ordinary operating expenditures.

Long Term Financial Planning

The County has a 5-year strategic plan that includes building use and capital improvements. Regular meetings are held throughout the year to discuss and plan for the future needs of the County. The Facilities Director presents a 5-year plan to Commissioners' Court for consideration during budget hearings to allocate resources for improvements and/or expansion. After careful consideration the Court will set priorities and appropriate funding for annual and multi-year projects.

ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lubbock County, Texas for its comprehensive annual financial report for the fiscal year ended September 30, 2013. This was the ninth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Additionally, Lubbock County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2014 fiscal year beginning October 1, 2013. This was the fifth consecutive year that the government has achieved this award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including a policy statement, a financial plan, an operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

Lubbock County was awarded a 2014 Leadership Circle Platinum Award by the Texas Comptroller of Public Accounts. The Leadership Circle recognizes local governments across Texas that are striving to meet a high standard for financial transparency online by opening their books to the public; providing clear, consistent pictures of spending; and sharing information in a user-friendly format. The Platinum designation highlights those entities that are setting the bar in their transparency efforts and is valid for one year. Lubbock County has received the award for five consecutive years.

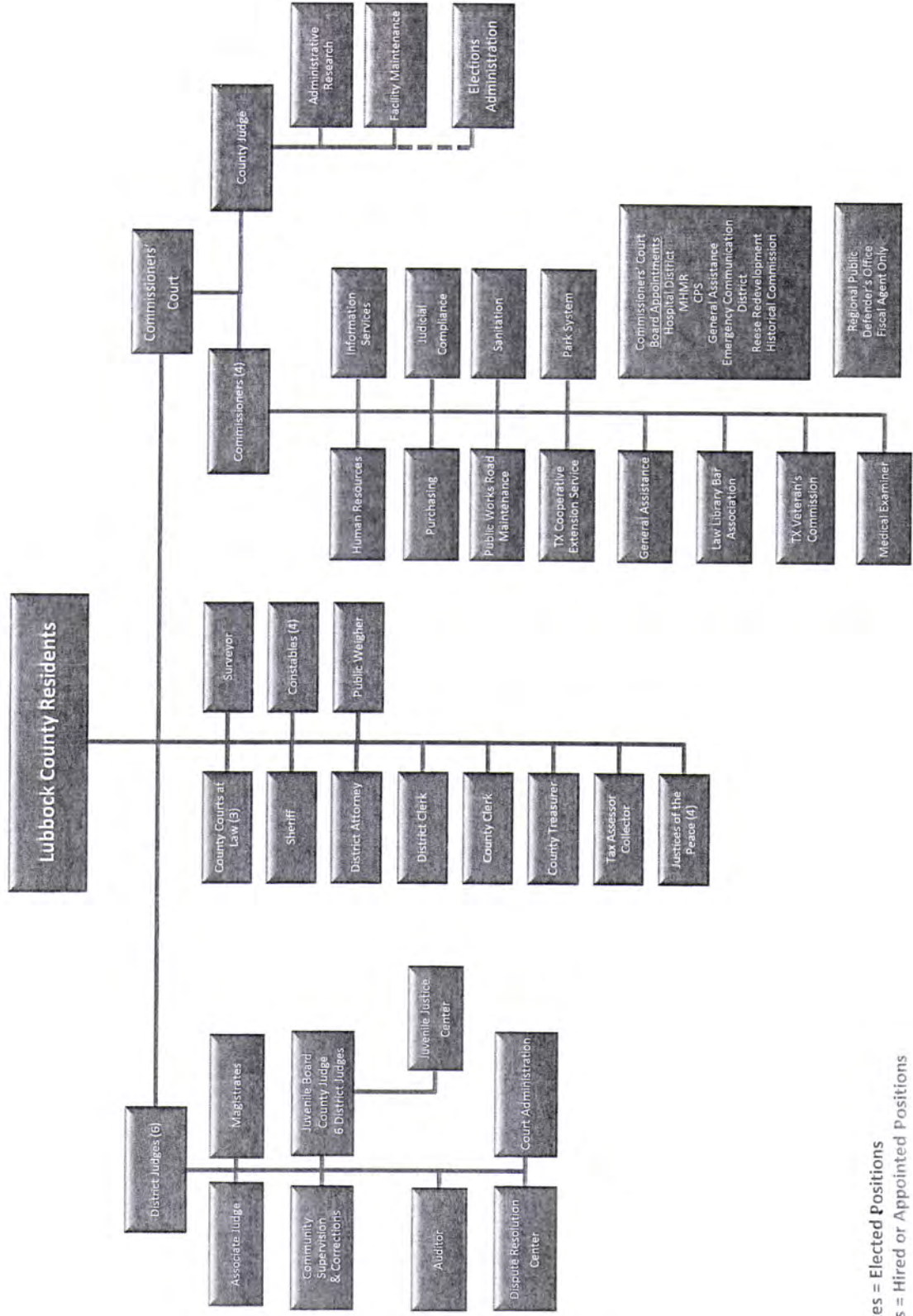
The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated services of the Auditor's Office Staff. I sincerely appreciate the loyalty and dedication of my staff for their extra efforts to produce timely and accurate records for Lubbock County. They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

A handwritten signature in cursive script that reads "Jacqueline Latham". The signature is written in dark ink and is positioned to the right of the typed name.

Jacqueline Latham, CPA
Lubbock County Auditor

Lubbock County Organization Chart



Green Boxes = Elected Positions
 Blue Boxes = Hired or Appointed Positions
 FY 2015



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Lubbock County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2013

Executive Director/CEO

LUBBOCK COUNTY, TEXAS**LIST OF PRINCIPAL OFFICIALS****SEPTEMBER 30, 2014****Principal Officials**

<u>Name</u>	<u>Office</u>
<u>District Courts</u>	
Ruben Reyes	Judge, 72nd Judicial District
William C. Sowder	Judge, 99th Judicial District
John "Trey" McClendon III	Judge, 137th Judicial District
Jim Bob Darnell	Judge, 140th Judicial District
Les Hatch	Judge, 237th Judicial District
Brad S. Underwood	Judge, 364th Judicial District
Barbara Sucsy	District Clerk
Matt Powell	Criminal District Attorney
<u>Commissioners' Court</u>	
Tom Head	County Judge
Bill McCay	Commissioner, Precinct No. 1
Mark Heinrich	Commissioner, Precinct No. 2
Lorenzo "Bubba" Sedeno	Commissioner, Precinct No. 3
Patti Jones	Commissioner, Precinct No. 4
<u>County and Precinct Officials</u>	
Mark J. Hocker	Judge, County Court at Law #1
Drue Farmer	Judge, County Court at Law #2
Judy Parker	Judge, County Court at Law #3
Dean Stanzione	Director of Court Administration
Kelly Pinion	County Clerk
Kelly Rowe	Sheriff
Ronnie Keister	Tax Assessor-Collector
Sharon Gossett	County Treasurer
Jacqueline Latham	County Auditor
William A. Carter II	Director Juvenile Probation
Steve Henderson	Director Adult Probation
Melissa McNamara	Court Magistrate
Stephen Johnson	Associate Judge
Dr. Sridhar Natarajan	Medical Examiner
Dorothy Kennedy	Elections Administrator
James D. Hansen	Justice of the Peace, Precinct 1
Jim Dulin	Justice of the Peace, Precinct 2
Aurora Chaides Hernandez	Justice of the Peace, Precinct 3
Jean Anne Stratton	Justice of the Peace, Precinct 4
Paul Hanna	Constable, Precinct 1
Michael J. (Joe) Pinson	Constable, Precinct 2
Marina Garcia	Constable, Precinct 3
Carelton (CJ) Peterson	Constable, Precinct 4
Steve Chandler	Director of Purchasing
Greg George	Director of Human Resources
Myron "Shan" Alexander	Director of Judicial Compliance
Diana Gurule-Copado	Director of General Assistance
Lyle Fetterly	Director of Facility Maintenance
Gene Valentini	Director of Dispute Resolution

Financial Section

Robison Johnston & Patton, LLP
C E R T I F I E D P U B L I C A C C O U N T A N T S
A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lubbock County, Texas ("the County") as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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, were audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, 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, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lubbock County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, individual nonmajor fund budgetary comparison schedules, and statistical section are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, individual nonmajor fund budgetary comparison schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, the combining and individual nonmajor fund financial statements, individual nonmajor fund budgetary comparison schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19, 2015 on our consideration of Lubbock County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lubbock County, Texas' internal control over financial reporting and compliance.

Robison Johnston & Patten LLP

Lubbock, Texas
February 19, 2015

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, 2014. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The County's total combined net position was \$147,603,173 at September 30, 2014.
- During the year, the County's expenses and transfers out were \$3,928,893 less than the \$107,492,851 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$39,831,512.

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.

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

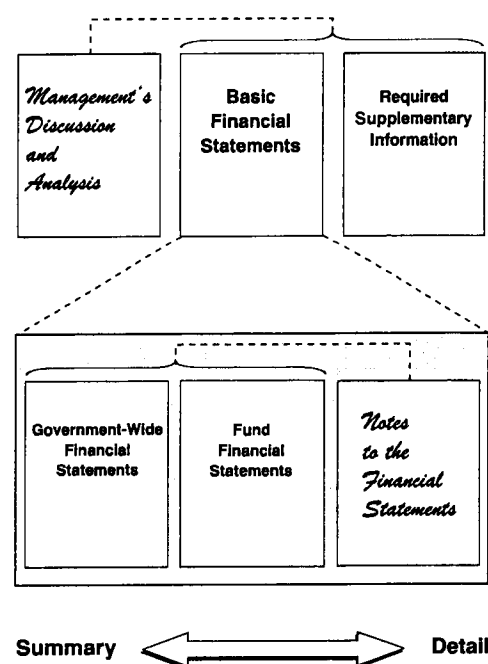


Figure A-2. Major Features of the County's Government-wide and Fund Financial Statements

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

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

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position 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 position and how it has changed. Net position—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 position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional nonfinancial factors such as changes in the County's tax base.

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

Fund Financial Statements

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

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

The County has the following kinds of funds:

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

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

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

Effective October 1, 2008, the County adopted GASB 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. Upon adoption of this standard, the County recognizes these post employment benefit costs utilizing an accrual method of accounting. This change has resulted in an increase of \$1,505,450 in expenditures for the year ended September 30, 2014.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's combined net position was \$147,603,173 at September 30, 2014.

	Governmental Activities		Total Percentage Change
	<u>2014</u>	<u>2013</u>	<u>2013-2014</u>
Current assets:			
Pooled cash & cash equiv.	17,716,185	16,062,920	10.29%
Investments	62,335,285	54,710,233	13.94%
Receivables			
Taxes	178,264	247,550	(27.99)%
Other	6,688,263	8,166,261	(18.09)%
Fines, Fees, & Court Costs	1,263,377	1,378,678	(8.36)%
Inventories	1,602	1,694	(5.43)%
Other current assets	521,066	567,708	(11.95)%
Total current assets:	<u>88,704,042</u>	<u>81,135,044</u>	
Noncurrent assets:			
Land	2,626,787	3,507,847	(25.12)%
Buildings & improvements	169,041,263	167,300,356	1.04%
Construction in Progress	1,378,844	1,293,851	6.57%
Furniture and equipment	34,149,259	32,370,368	5.50%
Infrastructure	57,753,765	57,438,964	.55%
Less accumulated depr.	<u>(128,343,950)</u>	<u>(119,171,118)</u>	7.70%
Total noncurrent assets	<u>136,605,968</u>	<u>142,740,268</u>	
Total Assets	<u>225,310,010</u>	<u>223,875,312</u>	
Deferred Outflows of Resources:			
Deferred Charges for Refundings	1,874,661	2,081,066	(9.92)%
Total Deferred Outflows of Resources	<u>1,874,661</u>	<u>2,081,066</u>	
Current liabilities:			
Payroll taxes	239,371	217,286	10.16%
Accounts payable	6,229,816	5,872,452	6.09%
Due to other govts	805,151	703,914	14.38%
Accrued wages	246,327	245,847	.20%
Other liabilities	42,669	41,709	2.30%
Unearned revenue	587,310	425,233	38.11%
Accrued interest payable	305,411	422,015	(27.63)%
Total current liabilities	<u>8,456,055</u>	<u>7,928,456</u>	

Non-current liabilities:			
Due within one year	7,323,476	7,016,154	4.38%
Due in more than one year	62,589,219	66,875,901	(6.41)%
Total Liabilities	78,368,750	81,820,511	
Deferred Inflows of Resources:			
Unamortized Premiums/Discounts	1,212,748	461,587	162.73%
Total Deferred Inflows of Resources	1,212,748	461,587	
Net Position:			
Net Investment in Capital Assets	76,148,040	76,696,453	(.72)%
Restricted For:			
Debt Service	1,481,842	1,751,214	(15.38)%
Capital Projects	7,299,953	7,587,444	(3.79)%
Unrestricted	62,673,338	57,639,169	8.73%
Total Net Position	147,603,173	143,674,280	

The \$62,673,338 of unrestricted net position represents resources available to fund the programs of the County in subsequent periods.

A large portion of the County's net position (52 percent) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

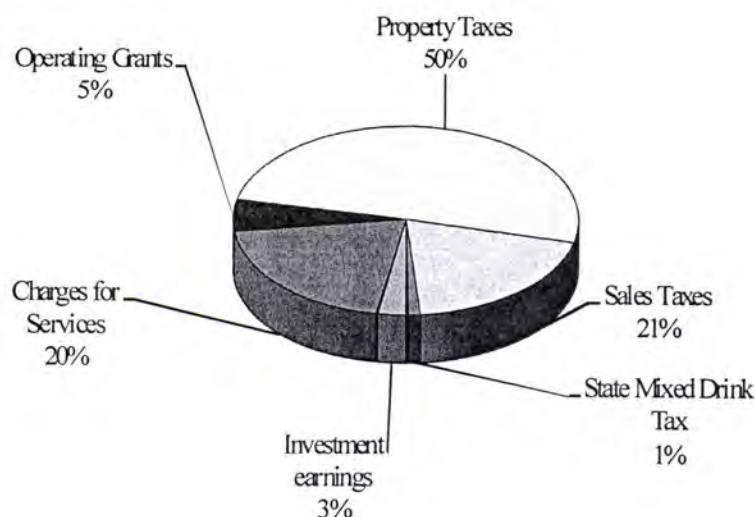
At the end of the current fiscal year, the County is able to report positive balances in all three categories of net position.

Changes in net position. The County's total governmental activity revenues were \$107,492,851. A significant portion, 50 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 20 percent comes from charges for services, 21 percent comes from sales taxes, 5 percent comes from operating grants, 3 percent comes from investment earnings, and 1 percent comes from state mixed drink tax.

The total cost of all programs and services was \$103,563,958; 38.11 percent of these costs are for public safety.

The County's net position increased \$3,928,893 during the current fiscal year. The increase in appraised property values led to an increase in property taxes of \$1,333,477. Sales tax collections also increased \$825,833. Conservative spending resulted in savings over anticipated expenditures.

**Figure A-3 County
Sources of Revenue for Fiscal Year 2014**



	Governmental Activities		Total Percentage Change 2013-2014
	2014	2013	
Program Revenues:			
Charges for services	21,689,581	20,792,103	4.32%
Operating grants & contrib.	5,856,994	7,743,002	(24.35)%
Property taxes- general	46,769,105	45,909,993	1.87%
Property taxes- debt service	7,409,122	6,934,757	6.84%
Sales taxes	21,308,578	20,482,745	4.03%
State mixed drink tax	1,212,552	972,476	24.69%
Bingo tax proceeds	286,079	299,932	(4.62)%
Investment earnings	2,788,020	(4,013,115)	169.47%
Disposal of Property	4,587	146,788	(96.87)%
Miscellaneous	168,233	219,788	(23.46)%
Total Revenues	<u>107,492,851</u>	<u>99,488,469</u>	
Expenses:			
General administration	8,849,640	8,208,795	7.81%
Financial administration	3,448,894	3,240,850	6.42%
Judicial	15,699,513	14,710,333	6.72%
Legal	7,345,248	7,384,153	(.53)%
Public safety	39,469,166	37,359,000	5.65%
Correctional	8,007,142	7,649,688	4.67%
Facilities	7,567,971	7,194,047	5.20%
Health	235,210	239,259	(1.69)%
Welfare	484,605	485,615	(.21)%
Conservation	257,220	233,436	10.19%
Elections	2,147,275	1,384,952	55.04%
Culture/Recreation	687,399	761,910	(9.78)%
Transportation	6,631,630	7,142,563	(7.15)%
Interest & fiscal charges	2,733,044	3,599,742	(24.08)%
Total expenses	<u>103,563,958</u>	<u>99,594,343</u>	
Increase (Decrease) in net position before transfers	3,928,893	(105,874)	
Transfers	0	(600,000)	(100)%
Increase/(Decrease) in Net Position	<u>3,928,893</u>	<u>(705,874)</u>	

As mentioned earlier, property tax revenues have increased by \$1,333,477 (2.52 percent). This increase is due to increased appraised property.

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

- The cost of all *governmental* activities this year was \$103,563,958.
- The amount that our taxpayers paid for these activities through property taxes was \$54,178,227.
- Some of the cost was paid by those who directly benefited from the programs \$21,689,581 or
- By grants and contributions \$5,856,994.

Net Cost of Selected County Functions

	Total Cost of Services		Total Change	Net Cost of Services		Total Change
	2014	2013		2014	2013	
Public Safety	39,469,166	37,359,000	5.65%	34,457,585	31,915,033	7.96%
Judicial	15,699,513	14,710,333	6.72%	8,341,721	5,868,246	42.15%
Correctional	8,007,142	7,649,688	4.67%	4,926,670	6,411,988	(23.16)%
General Administration	8,849,640	8,208,795	7.81%	6,573,047	5,458,454	20.42%
Debt Service – Interest & Related Costs	2,733,044	3,599,742	(24.08)%	2,733,044	3,599,742	(24.08)%

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$68,401,009, an increase of \$6,586,770 in comparison with the prior year. Approximately 56 percent of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. Approximately 43 percent of the fund balance is restricted to indicate that it is not available for new spending because it is legally restricted for debt service, capital projects, and a variety of other restricted purposes.

The fund balance of the County's general fund increased by \$5,856,312 during the current fiscal year. An increase in appraised property values increased property tax revenue by \$1,333,477 and the County spent \$6,990,658 less than anticipated expenditures.

General Fund Budgetary Highlights

During the year, there was a \$130,000 increase in projected fund balance utilization in the General Fund. The increase was due to an unfunded mandated September 9, 2014 Senate District 28 Special Election.

General Fund Budget vs. Actual Highlights

Many departments came in under budget due to conservative spending and expenditures coming in less than anticipated. Below is a recap of those savings.

County Clerk	\$221,859	89% of the savings is due to underutilization of salary and benefits with the remainder being conservative spending in operations, especially supplies.
Self-Insurance	\$265,000	No claims requiring payment during 2014.
General Administration	\$1,814,046	Overall conservative spending and ability to conserve a portion of the contingency line item.
Judicial	\$688,430	Due to the progression of clearing out older criminal cases and transferring of new criminal cases to a third party through a contractual agreement.
Criminal District Atty	\$528,385	82% of the savings is due to underutilization of salary and benefits with the remainder being conservative spending in operations.
Medical Examiner	\$265,929	Conservative departmental spending particularly in supplies with 63% of the savings due to underutilization of salaries and benefits.

Sheriff	\$509,915	Conservative departmental spending particularly in uniforms and travel and training along with 47% of the savings due to underutilization of salary and benefits and 18% in vehicle operations and maintenance due to lower fuel costs than anticipated.
Jail	\$571,766	84% of the savings is due to underutilization of salary and benefits with the remainder being conservative spending in operations particularly uniforms.
Facilities Maintenance	\$610,446	Half of the savings is due to reduced utilities cost with 23% due to underutilization of salary and benefits and the remainder can be contributed to conservative departmental spending.
Elections	\$405,193	Professional services makes up 42% of the savings due to a reduction in the need for election workers, 31% of the savings is lower expenditures for supplies, communications and travel and training with 21% of the savings due to underutilization of salary and benefits.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2014, the County had invested \$136,605,968 in a broad range of capital assets, including land, equipment, buildings, and vehicles.

	Governmental Activities		Total Percentage Change
	<u>2014</u>	<u>2013</u>	<u>2013-2014</u>
Land	2,626,787	3,507,847	(25.12)%
Buildings and improvements	169,041,263	167,300,356	1.04%
Furniture & equipment	34,149,259	32,370,368	5.50%
Infrastructure	57,753,765	57,438,964	.55%
Construction in Progress	1,378,844	1,293,851	6.57%
Totals at historical cost	<u>264,949,918</u>	<u>261,911,386</u>	
Total accumulated depreciation	<u>(128,343,950)</u>	<u>(119,171,118)</u>	7.70%
Net capital assets	<u>136,605,968</u>	<u>142,740,268</u>	

More detailed information about the County's capital assets is presented in Note E of the notes to the financial statements.

Long Term Debt and Other Outstanding Obligations

At year-end the County had \$69,912,695 in bonds, notes, and other outstanding obligations. More detailed information about the County's debt and other obligations is presented in Note G of the notes to the financial statements.

	Governmental Activities		Total Percentage Change
	<u>2014</u>	<u>2013</u>	<u>2013-2014</u>
Bond payable	51,685,000	55,890,000	(7.52)%
Tax Notes	6,805,000	7,710,000	(11.74)%
Plus (Less) Deferred amts			
Bond Premium	1,435,909	1,815,173	(20.89)%
Capital Lease	532,018	628,642	(15.37)%
Accrued Personal Leave	2,041,959	1,940,881	5.21%
Other Post Empl. Benefits	7,412,809	5,907,359	2.04%
Total bonds & loans payable	<u>69,912,695</u>	<u>73,892,055</u>	

Bond Ratings

The County's bonds presently carry "AA" ratings with underlying ratings as follows: Moody's Investor Services "Aa1" and Standard & Poors "AA".

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Net taxable value used for the 2015 budget preparation increased by \$348,021,954 or approximately 2.45% from 2014.

These indicators were taken into account when adopting the general fund budget for 2015. Amounts available for appropriation in the general fund budget are \$87,929,017 an increase of 3.47 percent over the final 2014 budget of \$84,985,158. Property taxes will increase due to an increase in property values. The County will use these increases in revenues to finance programs we currently offer.

Expenditures and transfers out are budgeted to rise nearly 6.65 percent to \$91,841,399 over the final 2014 budget of \$86,120,254. The increase can be attributed to providing modest pay raises for all employees, planning for completion of the Law Enforcement Center and CRTC renovations, providing additional funding to support law enforcement, and to recruit and retain public safety employees.

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 POSITION

SEPTEMBER 30, 2014

	Primary Government Governmental Activities	Component Unit
ASSETS:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 17,716,185	126,122,000
<i>Investments</i>	62,335,285	65,674,000
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	178,264	13,931,000
<i>Other</i>	6,688,263	67,725,000
<i>Fines, Fees, & Court Costs</i>	1,263,377	
<i>Inventories</i>	1,602	11,236,000
<i>Prepaid Items</i>		5,963,000
<i>Other Current Assets</i>	521,066	1,835,000
<i>Assets whose use is limited or restricted</i>		39,966,000
<i>Other Assets</i>		3,287,000
<i>Land</i>	2,626,787	12,980,000
<i>Buildings</i>	169,041,263	222,020,000
<i>Equipment</i>	34,149,259	245,742,000
<i>Construction In Progress</i>	1,378,844	5,666,000
<i>Infrastructure</i>	57,753,765	
<i>Accumulated Depreciation</i>	(128,343,950)	(295,724,000)
Total Assets	225,310,010	526,423,000
DEFERRED OUTFLOWS OF RESOURCES:		
<i>Deferred Charges for Refundings</i>	1,874,661	
Total Deferred Outflows of Resources	1,874,661	
LIABILITIES:		
<i>Payroll Taxes and Related Items</i>	239,371	18,291,000
<i>Accounts Payable</i>	6,229,816	29,028,000
<i>Due to Other Governments</i>	805,151	
<i>Accrued Wages</i>	246,327	
<i>Other Liabilities</i>	42,669	8,451,000
<i>Unearned Revenue</i>	587,310	
<i>Estimated Health and Insurance Program Settlement</i>		5,179,000
<i>Accrued Interest Payable</i>	305,411	
Noncurrent Liabilities:		
<i>Due within one year</i>	7,323,476	
<i>Due in more than one year</i>	62,589,219	925,000
Total Liabilities	78,368,750	61,874,000
DEFERRED INFLOWS OF RESOURCES:		
<i>Unamortized Premiums/Discounts</i>	1,212,748	
Total Deferred Inflows of Resources	1,212,748	
NET POSITION:		
Net Investment in Capital Assets	76,148,040	190,684,000
Restricted For:		
<i>Debt Service</i>	1,481,842	
<i>Capital Projects</i>	7,299,953	
Unrestricted	62,673,338	273,865,000
Total Net Position	\$ 147,603,173	464,549,000

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2014

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
PRIMARY GOVERNMENT:			
Governmental Activities:			
General Administration	\$ 8,849,640	\$ 2,276,593	\$
Financial Administration	3,448,894	2,505,310	
Judicial	15,699,513	5,688,091	1,669,701
Legal	7,345,248	1,094,588	1,344,715
Public Safety	39,469,166	4,931,081	80,500
Correctional	8,007,142	618,674	2,461,798
Facilities	7,567,971	756,818	
Health	235,210	55,590	
Welfare	484,605		
Conservation	257,220		
Elections	2,147,275	454,598	
Culture/Recreation	687,399	77	16,325
Transportation	6,631,630	3,308,161	283,955
Interest and Fiscal Charges	2,733,044		
Total Governmental Activities	103,563,958	21,689,581	5,856,994
Total Primary Government	\$ 103,563,958	\$ 21,689,581	\$ 5,856,994
COMPONENT UNIT:			
University Medical Center- Enterprise	\$ 483,894,000	\$ 475,537,000	\$

General Revenues:

Property Taxes, Levied for General Purposes

Property Taxes, Levied for Debt Service

Sales Taxes

State Mixed Drink Tax

Bingo Tax Proceeds

Unrestricted Investment Earnings

Miscellaneous

Disposal of Property

Total General Revenues

Change in Net Position

Net Position - Beginning

Net Position - Ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position	
Governmental Activities	Component Unit
\$ (6,573,047)	
(943,584)	
(8,341,721)	
(4,905,945)	
(34,457,585)	
(4,926,670)	
(6,811,153)	
(179,620)	
(484,605)	
(257,220)	
(1,692,677)	
(670,997)	
(3,039,514)	
(2,733,044)	
<u>(76,017,383)</u>	
<u>(76,017,383)</u>	
	\$ <u>(8,357,000)</u>
46,769,105	19,334,000
7,409,122	
21,308,578	
1,212,552	
286,079	
2,788,020	4,569,000
168,233	20,687,000
4,587	
<u>79,946,276</u>	<u>44,590,000</u>
<u>1,926,893</u>	<u>36,233,000</u>
143,674,280	428,316,000
<u>\$ 147,603,173</u>	<u>\$ 464,549,000</u>

LUBBOCK COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Assets:			
Pooled Cash & Cash Equivalents	\$ 6,829,358	\$ 8,436,616	\$ 15,265,974
Investments	32,371,487	20,746,339	53,117,826
Receivables (net of allowances for uncollectibles):			
Taxes	147,698	30,566	178,264
Other	5,407,764	1,233,146	6,640,910
Fines, Fees, & Court Costs	1,263,377		1,263,377
Due from Other Funds	647		647
Other Current Assets	468,576	6,026	474,602
Inventories	1,085	517	1,602
Total Assets	\$ 46,489,992	\$ 30,453,210	\$ 76,943,202
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
Payroll Taxes and Related Items	\$ 189,775	\$ 49,596	\$ 239,371
Accounts Payable	2,901,508	1,188,281	4,089,789
Due to Other Governments	805,151		805,151
Due to Other Funds		647	647
Accrued Wages	197,845	48,482	246,327
Other Liabilities	42,669		42,669
Unearned Revenue:			
Other		587,312	587,312
Total Liabilities	4,136,948	1,874,318	6,011,266
Deferred Inflows of Resources:			
Unamortized Premiums/Discounts	1,212,748		1,212,748
Fines, Fees, & Court Costs	1,263,376		1,263,376
Unavailable Revenue- Property Taxes	45,408	9,395	54,803
Total Deferred Inflows of Resources	2,521,532	9,395	2,530,927
Fund Balances			
Nonspendable	469,661	6,543	476,204
Restricted For:			
Debt Service		1,481,842	1,481,842
Capital Projects		7,299,953	7,299,953
County Road Construction & Maintenance		5,924,373	5,924,373
Parks and Recreation		1,367,209	1,367,209
Building Construction & Improvement		1,375,447	1,375,447
Juvenile Services		947,226	947,226
Information and Technology		442,213	442,213
Election Services		553,549	553,549
Dispute Resolution		(78)	(78)
Criminal Justice		1,204,849	1,204,849
Child & Family Services		14,718	14,718
Law Library Program		(3,858)	(3,858)
Records Preservation		4,833,197	4,833,197
Court House Security		23,082	23,082
Historical Preservation Programs		12,655	12,655
Public Defender Program		1,116,317	1,116,317
Inmate Welfare		1,970,260	1,970,260
Assigned For:			
Insurance Claims	875,000		875,000
Unassigned	38,486,851		38,486,851
Total Fund Balances	39,831,512	28,569,497	68,401,009
Total Liabilities, Deferred Inflows & Fund Balances	\$ 46,489,992	\$ 30,453,210	\$ 76,943,202

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2014**

Total fund balances - governmental funds balance sheet \$ 68,401,009

Amounts reported for governmental activities in the Statement of Net Position
("SNP") are different because:

Capital assets used in governmental activities are not reported in the funds.	136,605,969
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	54,805
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	9,621,459
Payables for bond principal which are not due in the current period are not reported in the funds.	(51,685,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(532,019)
Payables for bond interest which are not due in the current period are not reported in the funds.	(305,411)
Payables for tax notes which are not due in the current period are not reported in the funds.	(6,805,000)
Payables for accrued personal leave which are not due in the current period are not reported in the funds.	(2,041,957)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	1,263,376
Payables for OPEB which are not due in the current period are not reported in the funds.	(7,412,809)
Bond and tax note premiums are deferred in the SNP.	(1,435,909)
Deferred charges for bonds are deferred in the SNP but not in the funds.	<u>1,874,660</u>

Net position of governmental activities - Statement of Net Position \$ 147,603,173

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, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenue:			
Taxes			
Property Tax	\$ 44,937,474	\$ 9,295,566	\$ 54,233,040
Sales Tax	21,308,578		21,308,578
Licenses and permits	130,346		130,346
Intergovernmental	3,155,605	7,443,158	10,598,763
Fees of Office	2,973,818	1,723,415	4,697,233
Commissions	3,804,241		3,804,241
Charges for Services	2,479,696	3,606,895	6,086,591
Fines and Forfeitures	1,126,233	200,941	1,327,174
Investment Earnings	1,601,960	561,318	2,163,278
Other	1,027,768	2,390,819	3,418,587
Total revenues	<u>82,545,719</u>	<u>25,222,112</u>	<u>107,767,831</u>
Expenditures:			
Current:			
General Administration	7,783,908	575,753	8,359,661
Financial Administration	3,416,884		3,416,884
Judicial	11,301,243	4,292,728	15,593,971
Legal	5,098,262	2,013,749	7,112,011
Public Safety	33,715,164	807,681	34,522,845
Correctional	148,224	7,532,598	7,680,822
Facilities	5,564,221	492,039	6,056,260
Health	234,533		234,533
Welfare	482,105		482,105
Conservation	249,239		249,239
Elections	1,717,348	338,494	2,055,842
Culture/Recreation	229,898	347,209	577,107
Transportation	124,642	3,616,000	3,740,642
Capital Outlay	1,050,556	4,198,718	5,249,274
Debt Service:			
Principal Retirement		5,206,623	5,206,623
Interest and Fiscal Charges		2,643,242	2,643,242
Total expenditures	<u>71,116,227</u>	<u>32,064,834</u>	<u>103,181,061</u>
Excess (deficiency) of revenues (under) expenditures	11,429,492	(6,842,722)	4,586,770
Other financing sources (uses):			
Transfers in	2,000,000	11,615,363	13,615,363
Transfers out	(7,573,180)	(4,042,183)	(11,615,363)
Total other financing sources (uses)	<u>(5,573,180)</u>	<u>7,573,180</u>	<u>2,000,000</u>
Net change in fund balances	5,856,312	730,458	6,586,770
Fund balances/equity, October 1	33,975,200	27,839,039	61,814,239
Fund balances/equity, September 30	<u>\$ 39,831,512</u>	<u>\$ 28,569,497</u>	<u>\$ 68,401,009</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Net change in fund balances - total governmental funds	\$ 6,586,770
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	5,249,274
The depreciation of capital assets used in governmental activities is not reported in the funds.	(10,399,047)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(984,526)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(54,813)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	4,205,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	96,623
Repayment of tax note principal is an expenditure in the funds but is not an expense in the SOA.	905,000
Bond premiums and similar items are amortized in the SOA but not in the funds.	379,264
Bond charges are deferred in the SOA but not in the funds.	(206,407)
(Increase) decrease in accrued interest from beginning of period to end of period.	116,604
The net revenue (expense) of internal service funds is reported with governmental activities.	(243,019)
Personal leave is reported as the amount earned in the SOA but as the amount paid in the funds.	(101,078)
OPEB obligations are reported in the SOA but not in the funds.	(1,505,450)
Revenues in the SOA for court fines not providing current financial resources are not reported in the funds.	(115,302)
Change in net position of governmental activities - Statement of Activities	\$ <u>3,928,893</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2014

	Internal Service Funds
ASSETS:	
Current Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,450,211
<i>Investments</i>	9,217,459
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	47,353
<i>Other Current Assets</i>	46,464
Total Current Assets	11,761,487
Total Assets	\$ 11,761,487
LIABILITIES:	
Current Liabilities:	
<i>Accounts Payable</i>	\$ 2,140,027
Total Current Liabilities	2,140,027
Total Liabilities	2,140,027
NET POSITION:	
Restricted For:	
<i>Workers Compensation Claims</i>	7,478,272
<i>Health Insurance Claims</i>	2,143,188
Total Net Position	\$ 9,621,460

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 10,844,425
Total Operating Revenues	<u>10,844,425</u>
OPERATING EXPENSES:	
<i>Administration</i>	689,799
<i>Insurance/Bonds</i>	186,668
<i>Life Insurance Premiums</i>	19,530
<i>Paid Claims</i>	8,437,053
Total Operating Expenses	<u>9,333,050</u>
Operating Income (Loss)	<u>1,511,375</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	245,604
Total Non-operating Revenues (Expenses)	<u>245,604</u>
Net Income (Loss) before Operating Transfers	<u>1,756,979</u>
TRANSFERS	
<i>Transfers Out</i>	(2,000,000)
Total Transfers	<u>(2,000,000)</u>
Net Income (Loss) after Operating Transfers	<u>(243,021)</u>
Net Assets, October 1	9,864,481
Net Assets, September 30	<u>\$ 9,621,460</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, 2014

	Service Funds
Cash Flows from Operating Activities:	
<i>Interfund Services Provided and Used</i>	\$ 10,923,310
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(8,539,200)
Net Cash Provided (Used) by Operating Activities	<u>2,384,110</u>
Cash Flows from Non-capital Financing Activities:	
<i>Transfers From (To) Other Funds</i>	(2,000,000)
Net Cash Provided (Used) by Non-capital Financing Activities	<u>(2,000,000)</u>
Cash Flows from Investing Activities:	
<i>Purchase of Investment Securities</i>	(1,652,585)
<i>Proceeds from Sale and Maturities of Securities</i>	1,155,112
<i>Interest and Dividends on Investments</i>	245,604
Net Cash Provided (Used) for Investing Activities	<u>(251,869)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	132,241
Cash and Cash Equivalents at Beginning of Year	2,317,970
Cash and Cash Equivalents at End of Year	<u>\$ 2,450,211</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ 1,511,375
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	78,885
<i>Decrease (Increase) in Other Assets</i>	(3,507)
<i>Increase (Decrease) in Accounts Payable</i>	797,357
Total Adjustments	<u>872,735</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,384,110</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2014

	Agency Funds
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ASSETS AND OTHER DEBITS

Assets:

<i>Pooled Cash & Cash Equivalents</i>	\$ 9,178,055
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Receivables (net of allowances for uncollectibles):	
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<i>Other</i>	49,000
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<i>Other Current Assets</i>	14,317
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Total Assets and Other Debits	\$ 9,241,372
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LIABILITIES, EQUITY AND OTHER CREDITS

Liabilities:

<i>Payroll Taxes and Related Items</i>	\$ 25,845
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<i>Accounts Payable</i>	143,644
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<i>Due to Other Governments</i>	399,748
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<i>Accrued Wages</i>	34,599
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<i>Due to Trust Beneficiaries</i>	5,260,547
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<i>Other Liabilities</i>	3,376,989
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Total Liabilities	9,241,372
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Total Liabilities, Equity & Other Credits	\$ 9,241,372
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The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2014

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

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

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

Included in the reporting entity:

Lubbock County Hospital District. Lubbock County Hospital District was established to furnish medical aid and hospital care to citizens of Lubbock County. Commissioners' Court of the County approves the Hospital District's budget, appoints the Board of Managers and sets the District's tax rate. The Hospital District's boundaries are the County and the governing authority for the Hospital District is the Board of Hospital Managers. They oversee the operations and promulgate the rules and regulations for the District. The Hospital District fits the criteria of a component unit of Lubbock County, Texas. The financial statements of University Medical Center are included as a discretely presented component unit in these financial statements. The County's financial statements do not include disclosures of University Medical Center. A complete set of the December 31, 2013 financial statements for University Medical Center, Lubbock, Texas may be obtained at the administrative office:

University Medical Center
603 Indiana Ave
Lubbock, Texas 79413

Excluded from the reporting entity:

Lubbock Central Appraisal District. Lubbock Central Appraisal District has a separately appointed Board, jointly appointed by all participating taxing entities. This entity is excluded from the reporting entity because the County does not exercise influence over its daily operations.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

Lubbock County Water Control and Improvement District No. 1. Lubbock County Water Control and Improvement District No. 1 (District) has a separately elected Board. The management of day to day operations is the ultimate responsibility of the elected Board. The County does not provide any funding for the District. Additionally, the County has no direct or indirect responsibility for the debt or operating results of the District.

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

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

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

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

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

The County reports the following major governmental funds:

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

In addition, the County reports the following fund types:

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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

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

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

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

b. Measurement Focus, Basis of Accounting

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

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

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

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.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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

b. Property Taxes

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

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

c. Inventories and Prepaid Items

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

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

d. Capital Assets

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

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

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

e. Receivable and Payable Balances

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

f. Personal Leave

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

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

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

g. Interfund Activity

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

h. Use of Estimates

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

i. Unearned Revenue

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

j. 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 position. 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.

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, 2014

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

- l. **Deferred Outflows and Inflows of Resources**

In addition to assets, the statements of financial position (the government-wide Statement of Net Position and governmental funds Balance Sheet) will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position and/or fund balance that applies to one or more future periods and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to one or more future periods and so will not be recognized as an inflow of resources (revenue) until that time.

- m. **Fund Balances - Governmental Funds**

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund). The County's nonspendable fund balances are for prepaid expenses.

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a resolution adopted by the County's Commissioners' Court. Committed amounts cannot be used for any other purpose unless the Commissioners' Court removes those constraints by adopting another resolution. Committed fund balance amounts may be used for other purposes with appropriate due process by the Commissioners' Court. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance - represents amounts which the County intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the Commissioners' Court or by an official or body to which the Commissioners' Court delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself. The Commissioners' Court has not yet delegated authority to assign fund balance amounts to a specific individual.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

LUBBOCK COUNTY, TEXAS
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n. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

o. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

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:

Violation	Action Taken
Expenditures materially exceeded appropriations in the following areas:	The County will review its procedures for amending the budget.
Consolidated Road & Bridge	
Interest & Fiscal Charges	\$ 1,377
Dispute Resolution	
Salaries	6,690
Utilities	49
Training/Dues	4,234
USDA-Ag-Mediation	
Other	2,935
Domestic Relations Office	
Professional Contract Services	2,103
Elections Services Fund	
Supplies	16,285
Inmate Supply	
Professional Contract Services	43,720
CDA Business Crimes	
Supplies	12,882
CDA Contraband Fund	
Other	58,538
SPATF Grant- CDA	
Supplies	1,148
Training	655
Capital Outlay	15,500
Interest/Sinking Fund 2006	
Transfers Out	217,432

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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Interest & Sinking 2003	
Transfers Out	984,683
Interest & Sinking 2007	
Transfer Out	39,115

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

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

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
Law Library	\$ 3,858	Revenue projections for the 2015 fiscal year appear accurate for the fund and seemingly will enable the department to reduce the deficit.

C. Deposits and Investments

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

Cash Deposits:

At September 30, 2014, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$26,894,240 and the bank balance was \$29,799,798. The County's cash deposits at September 30, 2014 and during the year ended September 30, 2014, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

Investments:

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

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

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

LUBBOCK COUNTY, TEXAS
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The County's investments at September 30, 2014 are shown below.

<u>Investment or Investment Type</u>	<u>Weighted Average Maturity in Years</u>	<u>Fair Value</u>
Texpool	N/A	\$ 3,245
Federal Home Loan Bank Notes	7	16,299,043
Federal Home Loan Mortgage Corp.	6	7,730,856
Federal National Mortgage Association	9	24,487,661
Federal Farm Credit Bank Notes	8	13,814,480
Total Investments		<u>\$ 62,335,285</u>
Portfolio Weighted Average Maturity	7	

Investment income reported on the financial statements includes unrealized gains on investments in the amount of \$712,754

Analysis of Specific Deposit and Investment Risks:

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

a. Credit Risk

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

At September 30, 2014, the County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

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

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

b. Custodial Credit Risk

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

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2014

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

c. Concentration of Credit Risk

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

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

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

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

d. Interest Rate Risk

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

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

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

e. Foreign Currency Risk

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

Investment Accounting Policy

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

Public Funds Investment Pools

Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

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

D. Receivables

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

	Governmental		
	General	Other Governmental Funds	
Receivables			
Taxes	\$ 1,921,260	\$ 397,568	
Fines, Fees, & Court Costs	1,579,221		
Other	5,407,764	1,233,146	
Total Gross Receivables	8,908,245	1,630,714	
Less: Allowance for			
Uncollectible Accounts			
Taxes	(1,773,562)	(367,002)	
Fines, Fees, & Court Costs	(315,844)		
Net Total Receivables	\$ 6,818,839	\$ 1,263,712	
	Proprietary	Fiduciary	
	Internal	Agency	Total
	Service		
Receivables			
Taxes	\$	\$	\$ 2,318,828
Fines, Fees & Court Costs			1,579,221
Other	47,353	49,000	6,737,263
Total Gross Receivables	47,353	49,000	10,635,313
Less: Allowance for			
Uncollectible Accounts			
Taxes			(2,140,564)
Fines, Fees, & Court Costs			(315,844)
Net Total Receivables	\$ 47,353	\$ 49,000	\$ 8,178,904

E. Capital Assets

Capital asset activity for the year ended September 30, 2014, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,507,847	\$	\$ 881,060	\$ 2,626,787
Construction in progress	1,293,851	546,193	461,200	1,378,844
Total capital assets not being depreciated	4,801,698	546,193	1,342,260	4,005,631

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

Capital assets being depreciated:

Buildings and improvements	167,300,356	1,910,413	169,506	169,041,263
Infrastructure	57,438,964	314,801		57,753,765
Furniture and equipment	32,370,368	2,477,867	698,976	34,149,259
Total capital assets being depreciated	<u>257,109,688</u>	<u>4,703,081</u>	<u>868,482</u>	<u>260,944,287</u>
Less accumulated depreciation for:				
Buildings and improvements	(53,860,841)	(5,114,100)	(580,606)	(58,394,335)
Infrastructure	(47,519,704)	(2,058,674)		(49,578,378)
Furniture and equipment	(17,790,573)	(3,226,274)	(645,610)	(20,371,237)
Total accumulated depreciation	<u>(119,171,118)</u>	<u>(10,399,048)</u>	<u>(1,226,216)</u>	<u>(128,343,950)</u>
Total capital assets being depr, net	<u>137,938,570</u>	<u>(5,695,967)</u>	<u>(357,734)</u>	<u>132,600,337</u>
Governmental activities capital assets, net	<u>\$ 142,740,268</u>	<u>\$ (5,149,774)</u>	<u>\$ 984,526</u>	<u>\$ 136,605,968</u>

Depreciation was charged to functions as follows:

General Administration	\$ 473,268
Financial Administration	18,787
Judicial	44,748
Legal	198,304
Public Safety	4,957,054
Correctional	316,489
Facilities	1,263,893
Conservation	8,232
Elections	85,529
Culture and Recreation	114,960
Transportation	2,917,784
	<u>\$ 10,399,048</u>

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2014, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 647	Short-term loans
	Total	<u>\$ 647</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, 2014, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General Fund	Other Governmental Funds	\$ 7,573,180	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	4,042,183	Supplement other funds sources
Internal Service Funds	General Fund	2,000,000	Supplement other funds sources
	Total	<u>\$ 13,615,363</u>	

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

G. Long-Term Obligations

General Obligation Refunding Bonds, Series 2007

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

General obligation refunding bonds currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	4.00%	\$ 9,935,000
Governmental Activities	4.25%	13,915,000
Governmental Activities	4.50%	23,140,000
		<u>\$ 46,990,000</u>

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

Year Ending September 30,	Governmental Activities		Total
	Principal	Interest	
2015	\$ 4,380,000	\$ 1,937,013	\$ 6,317,013
2016	4,570,000	1,746,825	6,316,825
2017	4,760,000	1,554,513	6,314,513
2018	4,965,000	1,353,806	6,318,806
2019	5,175,000	1,144,800	6,319,800
2020-2023	23,140,000	2,141,098	25,281,098
Totals	<u>\$ 46,990,000</u>	<u>\$ 9,878,055</u>	<u>\$ 56,868,055</u>

General Obligation Refunding Bonds, Series 2013

During the 2013 fiscal year, the County issued General Obligation Refunding Bonds, Series 2013 to refund the County's outstanding Certificates of Obligation, Series 2006 in order to lower the overall debt service requirements of the County. The bonds are issued as serial bonds maturing February 15, 2021 through February 2026.

General Obligation Refunding Bonds, Series 2013 currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	3.00%	\$ 1,510,000
Governmental Activities	4.00%	3,185,000
		<u>\$ 4,695,000</u>

Annual debt service requirements to maturity for General Obligation Refunding Bonds are as follows:

Year Ending September 30,	Governmental Activities		Total
	Principal	Interest	
2015	\$	\$ 172,700	172,700
2016		172,700	172,700
2017		172,700	172,700
2018		172,700	172,700
2019		172,700	172,700
2020-2024	2,845,000	677,400	3,522,400
2025-2026	1,850,000	74,800	1,924,800
Totals	<u>\$ 4,695,000</u>	<u>\$ 1,615,700</u>	<u>\$ 6,310,700</u>

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NOTES TO THE FINANCIAL STATEMENTS
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Limited Tax Notes, Series 2013

During the 2013 fiscal year, the County issued Limited Tax Notes, Series 2013 to renovate and improve the County's Law Enforcement Center and the County's Court Rehabilitation and Treatment Center. Limited Tax Notes are direct obligations and pledge the full faith and credit of the government. These obligations are issued as 7-year tax notes with various amounts of principal maturing each year.

Limited Tax Notes, Series 2013 currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	2.00%	\$ 1,190,000
Governmental Activities	3.00%	3,340,000
Governmental Activities	4.00%	2,275,000
		<u>\$ 6,805,000</u>

Annual debt service requirements to maturity for Limited Tax Notes are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2015	\$ 1,045,000	\$ 199,325	\$ 1,244,325
2016	1,075,000	167,525	1,242,525
2017	1,115,000	129,100	1,244,100
2018	1,160,000	83,600	1,243,600
2019	1,190,000	48,500	1,238,500
2020	1,220,000	18,300	1,238,300
Totals	<u>\$ 6,805,000</u>	<u>\$ 646,350</u>	<u>\$ 7,451,350</u>

Capital Leases

During a prior fiscal year, the County entered into a capital lease agreement for financing the acquisition of heavy equipment. The total amount financed was \$476,325 with an interest rate of 3.50%.

During a prior fiscal year, the County entered into a second capital lease agreement for financing the acquisition of heavy equipment. The total amount financed was \$375,400 with an interest rate of 3.20%.

The future minimum lease obligations and the net present value of these minimum lease payments are as follows:

Year Ending September 30,	
2015	\$ 117,837
2016	<u>447,046</u>
Total minimum lease payments	564,883
Less: amounts representing interest	<u>(32,865)</u>
Present value of minimum lease payments	<u>\$ 532,018</u>

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Changes in Long-Term Liabilities

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2014, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds/Certificates of Obligation Payable					
Gen. oblig. refunding bds, 2007	\$ 51,195,000	\$	\$ 4,205,000	\$ 46,990,000	\$ 4,380,000
Gen. oblig. refunding bds, 2013	4,695,000			4,695,000	
Limited Tax Notes	7,710,000		905,000	6,805,000	1,045,000
Plus (Less) Deferred Amounts					
Bond Premiums	1,815,173		379,264	1,435,909	287,656
Capital Leases	628,642		96,624	532,018	99,720
Accrued Personal Leave	1,940,881	3,445,827	3,344,749	2,041,959	1,511,100
Other Post-Employment Benefits	5,907,359	2,178,475	673,025	7,412,809	
Total governmental activities	\$ 73,892,055	\$ 5,624,302	\$ 9,603,662	\$ 69,912,695	\$ 7,323,476

Payments for personal leave and other post-employment benefits that pertain to Lubbock County's governmental activities are made through the general fund and special revenue funds.

Advance Refunding of Debt

The County issued \$52,915,000 of general obligation refunding bonds to provide resources to acquire securities of the United States of America. These securities were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$50,340,000 of general obligation bonds, series 2003. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities section within the statement of net position. The cost of the refunding bonds exceeded the carrying amount of the refunding by \$2,575,000. This amount, net of offering discounts, is being amortized over the life of the new bonds which has the same maturity schedule of the old bonds.

This advance refunding was established to save on debt service costs of the amounts outstanding and also to pay the costs of issuance. The projected savings over the next sixteen years totals \$1,904,975 and should result in an economic gain of \$1,322,554.

The County issued \$4,695,000 of general obligation refunding bonds to provide resources to acquire securities of the United States of America. The County also made a cash contribution in the amount of \$5,487,909 to acquire additional securities. These securities were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$9,545,000 of certificates of obligation, series 2006. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities section within the statement of net position. The cost of the refunding bonds exceeded the carrying amount of the refunding by \$1,076,015. This amount is being amortized over the life of the new bonds.

This advance refunding was established to save on debt service costs of the amounts outstanding and also to pay the costs of issuance. The projected savings over the next thirteen years totals \$708,849 and should result in an economic gain of \$38,169.

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NOTES TO THE FINANCIAL STATEMENTS
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GASB Statement No. 7, "Advance Refundings Resulting in Defeasance of Debt," provides that refunded debt and assets placed in escrow for the payment of related debt service be excluded from the financial statements. As of September 30, 2013, outstanding balances of bond and certificates of obligation issues that have been refunded and defeased in-substance by placing existing assets and the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments are as follows.

Bond Issue	Maturity Date	Interest Rate	Amount
General Oblig Bonds, Series 2003	02/15/15	5.50%	\$ 4,125,000
General Oblig Bonds, Series 2003	02/15/16	5.50%	4,360,000
General Oblig Bonds, Series 2003	02/15/17	5.50%	4,605,000
General Oblig Bonds, Series 2003	02/15/18	5.375%	4,865,000
General Oblig Bonds, Series 2003	02/15/19	5.375%	5,135,000
General Oblig Bonds, Series 2003	02/15/20	5.00%	5,405,000
General Oblig Bonds, Series 2003	02/15/21	5.00%	5,685,000
General Oblig Bonds, Series 2003	02/15/22	5.00%	5,975,000
General Oblig Bonds, Series 2003	02/15/23	5.00%	6,280,000
Total			<u>\$ 46,435,000</u>

Certificate of Obligation Issue	Maturity Date	Interest Rate	Amount
Certificates of Obligation, Series 2006	02/15/15	4.25%	585,000
Certificates of Obligation, Series 2006	02/15/16	4.25%	610,000
Certificates of Obligation, Series 2006	02/15/17	4.20%	635,000
Certificates of Obligation, Series 2006	02/15/18	4.25%	665,000
Certificates of Obligation, Series 2006	02/15/19	4.30%	690,000
Certificates of Obligation, Series 2006	02/15/20	4.375%	720,000
Certificates of Obligation, Series 2006	02/15/21	4.40%	755,000
Certificates of Obligation, Series 2006	02/15/22	4.40%	790,000
Certificates of Obligation, Series 2006	02/15/23	4.50%	825,000
Certificates of Obligation, Series 2006	02/15/24	4.50%	865,000
Certificates of Obligation, Series 2006	02/15/25	4.50%	900,000
Certificates of Obligation, Series 2006	02/15/26	4.50%	945,000
Total			<u>\$ 8,985,000</u>

Continuing Disclosure

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

H. Risk Management

Lubbock County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, general liability, auto liability, law enforcement liability, public official liability, unemployment, and natural disasters. During fiscal year 2014, Lubbock County obtained auto liability, general liability, property, law enforcement liability, crime coverage, and public official liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Self Insurance Funds ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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

I. Workers' Compensation

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

Claims information is as follows:

Fiscal Year Ended	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2011	\$ 942,862	\$ 356,494	\$ 527,938	\$ 771,418
September 30, 2012	771,418	732,434	705,202	798,650
September 30, 2013	798,650	869,445	857,739	810,356

During the current fiscal year, no actuarial study was done and, therefore, estimated incurred but not reported claims as of September 30, 2014 were not available. The current year claims paid totaled \$578,434 which was less than the estimated incurred but not reported claims as of September 30, 2013.

J. Pension Plan

1. Plan Description

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

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

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

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

2. Funding Policy

The employer has elected the Variable-Rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 10.24% for the months of the accounting year in 2013, and 10.57% for the months of the accounting year in 2014.

The contribution rate payable by the employee members for calendar year 2014 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, 2014, the annual pension cost for the TCDRS plan for its employees was \$5,428,388 and the actual contributions were \$5,428,388.

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, 2010 and December 31, 2011, the basis for determining the contribution rates for calendar years 2012 and 2013. The December 31, 2013 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/11	12/31/12	12/31/13
Actuarial cost method	Entry Age	Entry Age	Entry Age
Amortization method	Level Percent of payroll, closed	Level Percent of payroll, closed	Level Percent of payroll, closed
Amortization period in years	20	20	20
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 5-yr smoothed value ESF: Fund value

Assumptions:

Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.40%	5.40%	4.90%
Inflation	3.50%	3.50%	3.00%
Cost of living adjustments	0%	0%	0%

4. Trend Information for the Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2012	\$ 4,574,252	100%	0%
September 30, 2013	4,968,946	100%	0%
September 30, 2014	5,428,388	100%	0%

5. Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial date, the plan was 84.09% funded. The actuarial accrued liability for benefits was \$135,979,259 and the actuarial value of assets was \$114,350,177, resulting in a UAAL of \$21,629,082. The covered payroll (annual payroll of active employees covered by the plan) was \$49,785,100, and the ratio of the UAAL to the covered payroll was 47.41%.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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

K. Health Care Coverage

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The fund services claims for risk of loss of group health to which the County is exposed. All departments, with the exception of the Adult Probation department which is required to use the State's health insurance plan, participate in the fund. The fund allocates the cost of providing claims servicing, claims payments, and reinsurance costs by charging a premium to each department based on number and level of employees participating in the program. The County contributed \$584 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, 2014, for actual claims incurred and estimated claims incurred but not reported were \$1,196,584. 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 County's third party administrator is Aetna Life Insurance Company.

The contract between Lubbock County and the third party administrator is renewable September 30, 2017, and terms of coverage and contribution costs are included in the contractual provisions.

In accordance with state statute, Lubbock County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Everest Reinsurance Company, 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 \$200,000 and for aggregate loss of \$6,194,236 or 95% of the first monthly aggregate attachment point x 12, whichever is greater. 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, 2013, through Aetna Life Insurance Company.

Claims information is as follows:

Fiscal Year Ended	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2012	\$ 349,334	\$ 7,076,612	\$ 6,915,481	\$ 510,465
September 30, 2013	510,465	7,188,765	7,207,203	492,027
September 30, 2014	492,027	7,311,064	6,606,507	1,196,584

L. Post Employment Benefits Other than Pension Benefits

Retiree Insurance Benefits

Lubbock County provides other postemployment benefits (OPEB) for all of its employees if the employee is eligible for retirement under TCDRS; begins drawing their TCDRS retirement annuity immediately after retiring from Lubbock County; has 8 years of continuous/unbroken service as a full-time employee of Lubbock County and has

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

maintained 36 consecutive months of eligible medical and/or dental coverage with Lubbock County. Retiring employees may not increase levels of medical or dental coverage at the time of retirement.

Pre-65 Retiree

A retiree that is Pre-65 will have a choice to remain on the active County Medical plan or move to the insurance marketplace administered by a third party vendor. Dental benefits may be purchased through the third party vendor using the employer contribution for dental eligible retirees only. A spouse and/or eligible dependent(s) of a Pre-65 retiree may be eligible for benefits if the spouse and/or eligible dependent is enrolled at the time of the employee's retirement. A Post-65 spouse of a Pre-65 retiree is only eligible to enroll in a Medicare supplement with the third party vendor.

A retiree that is Pre-65 may only elect to participate in the active County medical plan at the time of retirement. Once the retiree moves to the insurance marketplace, administered through the third party vendor using the employer contribution, they then forfeit their right to move back to any active retiree County medical plan at a later date.

Post-65 Retiree

A retiree that is Post-65 is eligible for a Medicare supplement administered by a third party vendor and must be enrolled in Medicare Part A & B. Dental benefits may be purchased through the third party vendor using the employer contribution for dental eligible retirees only. A spouse and/or eligible dependent(s) of a Post-65 retiree may be eligible for benefits if enrolled as a spouse and/or eligible dependent at the time of the employee's retirement. A Post-65 spouse is only eligible to enroll in a Medicare supplement and must be enrolled in Medicare Part A & B. A Post-65 retiree's spouse and/or eligible dependent(s) may not remain on the active County medical or dental plan.

Retiree Insurance Eligibility Limitations

If a retiree or covered spouse is eligible for medical and/or dental benefits through another employer they no longer qualify for Lubbock County retiree benefits. Any spouse and/or dependent(s) of a retiree who passes away will then be eligible to receive the employer contribution at the rate of 10-14 years of service. If the spouse remarries the employer contribution then terminates. The spouse and/or eligible dependent(s) of a retiree who files for TCDRS disability retirement are not eligible for retiree benefits. Spouse participation will end in the event of a divorce. Dependent(s) coverage will end when they no longer meet eligibility requirements of the Plan Document. If a husband and wife are both active employees of Lubbock County and only one retires; the spouse who remains employed is only then eligible to participate in the retiree insurance at the time of his or her retirement with Lubbock County, if eligible. If a retiree, spouse/or eligible dependent(s) benefits are terminated they then forfeit the right to reinstate coverage in the future.

Employer Contribution

Employer contributions are based on years of continuous un-broken full-time service with Lubbock County and a percentage of the COBRA rate provided by the insurance underwriter. Retirees must pay premiums if necessary on a monthly basis in a timely manner to maintain coverage. Nonpayment will result in loss of coverage without reinstatement.

The retiree's employer contribution will be administered by a third party. Retirees may apply/seek reimbursement for the following items. Retiree, spouse and/or eligible dependent(s) medical premium and/or dental premium (only if retiree and eligible dependent(s) maintained these benefits at least 36 months prior to retirement), Medicare supplement premium, active County medical premium, insurance marketplace medical premium and insurance marketplace dental premium.

Employer contributions are only available for retirees that enroll with the active County plan or the County's third party vendor. Employer contributions are available for the level of coverage that the retiree initially enrolls in and may be reduced in the future if not utilized.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

Lubbock County reserves the right, at its discretion, to amend, change or terminate any of the benefit plans, programs, practices or policies with or without notice.

Funding Policy and Annual OPEB Cost

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County had its first OPEB actuarial valuation performed for the fiscal year beginning October 1, 2008 as required by GASB. The County's annual OPEB cost for the fiscal year ending September 30, 2014, is as follows:

Annual Required Contribution	\$	1,912,644
Interest on OPEB Obligation		265,831
Adjustment to ARC		(246,290)
End of Year Annual OPEB Cost (Expense)		1,932,185
Net Estimated Employer Contributions		(426,735)
Increase in Net OPEB Obligation		1,505,450
Beginning of Year Net OPEB Obligation (Asset)		5,907,359
End of Year Net OPEB Obligation (Asset)	\$	7,412,809

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending September 30, 2014 and the preceding fiscal year were as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Amount Contributed	Percentage Contributed	Net OPEB Obligation
September 30, 2012	\$ 1,815,320	\$ 373,348	20.6%	\$ 4,562,961
September 30, 2013	1,872,030	527,632	28.2%	5,907,359
September 30, 2014	1,932,185	426,735	22.1%	7,412,809

Funding Status and Funding Progress

The funded status of the County's retiree health care plan, under GASB Statement No. 45 as of December 31, 2012 is as follows:

Actuarial Valuation Date as of December 31	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2012	\$ 0	\$ 17,098,614	\$ 17,098,614	0	46,790,170	36.54%

Under the reporting parameters, the County's retiree health care plan is 0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$17,098,614 at December 31, 2012. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 36.54%.

Actuarial methods and assumptions

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

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

Inflation rate	3.00% per annum
Investment rate of return	4.50%, net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year open amortization
Salary growth	3.00% per annum
Healthcare cost trend rate	Initial rate of 7.50% declining to an ultimate rate of 4.50% after 6 years

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

M. Commitments and Contingencies

1. Contingencies

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

2. Litigation

Lubbock County is involved in various lawsuits and claims. Some are for alleged losses suffered and are being handled by the County's insurance carriers. Other matters handled by the Lubbock County Civil Division and outside counsel include various issues involving civil rights and discrimination claims. 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, 2014.

N. Related Parties

Lubbock County (Primary Government) contracts with the Hospital District (Discretely Presented Component Unit) for medical services at the jail. The amounts paid by Lubbock County for these services for the year ended September 30, 2014 was \$187,649 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.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

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

Subsequent events were evaluated through February 19, 2015, which is the date the financial statements were available to be issued. No significant subsequent events have occurred prior to this date.

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, 2014

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 45,834,029	\$ 45,834,029	\$ 44,937,474	\$ (896,555)
Sales Tax	20,950,000	20,950,000	21,308,578	358,578
Licenses and permits	170,350	170,350	130,346	(40,004)
Intergovernmental	2,875,704	2,875,704	3,155,605	279,901
Fees of Office	3,448,425	3,448,425	2,973,818	(474,607)
Commissions	3,393,600	3,393,600	3,804,241	410,641
Charges for Services	2,534,500	2,534,500	2,479,696	(54,804)
Fines and Forfeitures	1,519,000	1,519,000	1,126,233	(392,767)
Investment Earnings	1,000,000	1,000,000	1,601,960	601,960
Other	1,259,550	1,259,550	1,027,768	(231,782)
Total revenues	82,985,158	82,985,158	82,545,719	(439,439)
Expenditures:				
Current:				
General Administration				
Commissioners Court	391,005	392,987	387,376	5,611
County Judge	194,696	212,385	206,949	5,436
County Clerk	1,207,015	1,216,988	995,129	221,859
Information Systems	3,960,337	4,041,747	3,968,857	72,890
Self Insurance Claims	265,000	265,000		265,000
General Administration	5,942,673	3,617,235	1,803,189	1,814,046
Admin, Research	130,588	146,027	116,928	29,099
Judicial Compliance	357,701	358,906	305,480	53,426
Total General Administration	12,449,015	10,251,275	7,783,908	2,467,367
Financial				
Treasurer	231,561	232,816	214,560	18,256
Tax Assessor	1,529,046	1,537,498	1,445,238	92,260
Purchasing	352,249	356,351	348,158	8,193
Auditor	1,082,089	1,084,944	956,880	128,064
Human Resources	537,344	538,163	452,048	86,115
Total Financial	3,732,289	3,749,772	3,416,884	332,888
Judicial				
Courts	3,438,077	3,520,714	3,402,863	117,851
District Court Admin	22,793	23,922	23,826	96
District Clerk	1,514,653	1,549,715	1,478,644	71,071
Justice of the Peace, Precinct 1	251,833	265,931	258,936	6,995
Justice of the Peace, Precinct 2	242,215	243,518	222,227	21,291
Justice of the Peace, Precinct 3	264,338	274,761	224,193	50,568
Justice of the Peace, Precinct 4	282,983	292,118	276,713	15,405
Central Jury	354,600	354,600	226,662	127,938
Judicial	5,875,609	5,875,609	5,187,179	688,430
Total Judicial	12,247,101	12,400,888	11,301,243	1,099,645
Legal				
Criminal District Attorney	5,583,629	5,626,647	5,098,262	528,385
Total Legal	5,583,629	5,626,647	5,098,262	528,385
Public Safety				
Constable 1	72,372	72,698	69,987	2,711
Constable 2	71,441	71,828	68,992	2,836
Constable 3	72,272	72,568	62,828	9,740
Constable 4	73,041	73,091	57,313	15,778
Medical Examiner	2,062,392	2,160,247	1,894,318	265,929

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Sheriff</i>	9,783,349	10,102,798	9,592,883	509,915
<i>Jail</i>	20,444,168	21,536,207	20,964,441	571,766
<i>Inmate Travel/Boarding</i>	150,000	150,000	100,528	49,472
<i>Public Safety</i>	1,012,199	1,012,199	903,874	108,325
<i>Total Public Safety</i>	33,741,234	35,251,636	33,715,164	1,536,472
<i>Correctional</i>				
<i>Community Supervision Corrections Dept</i>	161,578	161,578	148,224	13,354
<i>Total Correctional</i>	161,578	161,578	148,224	13,354
<i>Facilities</i>				
<i>Facilities (Maint)</i>	6,114,581	6,174,667	5,564,221	610,446
<i>Total Facilities</i>	6,114,581	6,174,667	5,564,221	610,446
<i>Health</i>				
<i>Sanitation</i>	246,300	250,391	234,533	15,858
<i>Total Health</i>	246,300	250,391	234,533	15,858
<i>Welfare</i>				
<i>General Assistance</i>	558,938	566,511	425,267	141,244
<i>Veteran Services</i>	54,415	64,462	56,838	7,624
<i>Total Welfare</i>	613,353	630,973	482,105	148,868
<i>Conservation</i>				
<i>Texas AgriLIFE Extension</i>	290,820	292,397	249,239	43,158
<i>Total Conservation</i>	290,820	292,397	249,239	43,158
<i>Elections</i>				
<i>Elections</i>	1,987,609	2,122,541	1,717,348	405,193
<i>Total Elections</i>	1,987,609	2,122,541	1,717,348	405,193
<i>Culture/Recreation</i>				
<i>Lubbock County Historical</i>	7,900	7,900	5,930	1,970
<i>Library Services</i>	273,968	273,968	223,968	50,000
<i>Total Culture/Recreation</i>	281,868	281,868	229,898	51,970
<i>Transportation</i>				
<i>Public Works</i>	201,687	201,753	124,642	77,111
<i>Total Transportation</i>	201,687	201,753	124,642	77,111
<i>Capital Outlay</i>	1,092,294	1,149,938	1,050,556	99,382
<i>Total expenditures</i>	78,743,358	78,546,324	71,116,227	7,430,097
 Excess (deficiency) of revenues (under) expenditures	 4,241,800	 4,438,834	 11,429,492	 6,990,658
 Other financing sources (uses):				
<i>Transfers in</i>	2,000,000	2,000,000	2,000,000	
<i>Transfers out</i>	(7,246,896)	(7,573,930)	(7,573,180)	750
<i>Total other financing sources (uses)</i>	(5,246,896)	(5,573,930)	(5,573,180)	750
 Excess of revenues and other financing sources over (under) expenditures and other financing uses	 (1,005,096)	 (1,135,096)	 5,856,312	 6,991,408
 Fund balances/equity, October 1	 33,975,200	 33,975,200	 33,975,200	
Fund balances/equity, September 30	\$ 32,970,104	\$ 32,840,104	\$ 39,831,512	\$ 6,991,408

LUBBOCK COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

YEAR ENDED SEPTEMBER 30, 2014

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)
12/31/11	\$ 97,671,695	\$ 118,016,424	\$ 20,344,729	82.76%	\$ 46,201,059	44.04%
12/31/12	105,261,986	127,724,986	22,463,000	82.41%	47,379,305	47.41%
12/31/13	114,350,177	135,979,259	21,629,082	84.09%	49,785,100	43.44%

LUBBOCK COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

OTHER POSTEMPLOYMENT BENEFIT PLAN

YEAR ENDED SEPTEMBER 30, 2014

(AS REQUIRED BY GASB STATEMENT NO. 45)

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)
12/31/08		10,710,480	10,710,480		35,927,173	29.81%
12/31/10		16,699,168	16,699,168		43,194,653	38.66%
12/31/12		17,098,614	17,098,614		46,790,170	36.54%

LUBBOCK COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Budgetary Data

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

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

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

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a proposed operating budget for the fiscal year commencing the following October 1.
- b. After the presentation of the proposed budget and prior to September 1, the Commissioners' Court will conduct a series of hearings with the individual department heads to review and analyze their expenditure reports. These meetings are all open to the public to encourage public comment.
- c. Prior to September 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to October 1, two public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the coming budget year.
- e. All budget amendments are approved by the Commissioners' Court. From time to time, during the period covered by these financial statements, supplemental budget amendments were required and approved by the Commissioners' Court, under the provisions outlined above. Budgeted amounts presented in these financial statements are inclusive of any amendments made during the period October 1, 2013 through September 30, 2014.
- f. Budgets for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America for governments, using the modified accrual basis of accounting.
- g. By law, appropriations for the total County budget cannot exceed the total resources that will be available for the year as forecasted by the County Auditor.
- h. The level of budgetary control (that is the level at which expenditures may not legally exceed appropriations) is established by organization within an individual fund.

*Combining Statements and Budget Comparisons
as Supplementary Information*

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

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 6,591,100	\$ 306,582	\$ 1,538,934	\$ 8,436,616
Investments	13,803,688	1,153,332	5,789,319	20,746,339
Receivables (net of allowances for uncollectibles):				
Taxes	6,198	24,368		30,566
Other	1,202,738	5,052	25,356	1,233,146
Other Current Assets	6,026			6,026
Inventories	517			517
Total Assets	\$ 21,610,267	\$ 1,489,334	\$ 7,353,609	\$ 30,453,210
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 49,596	\$	\$	\$ 49,596
Accounts Payable	1,134,625		53,656	1,188,281
Due to Other Funds	647			647
Accrued Wages	48,482			48,482
Unearned Revenue:				
Other	587,312			587,312
Total Liabilities	1,820,662		53,656	1,874,318
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes	1,903	7,492		9,395
Total Deferred Inflows of Resources	1,903	7,492		9,395
Fund Balances				
Nonspendable	6,543			6,543
Restricted For:				
Debt Service		1,481,842		1,481,842
Capital Projects			7,299,953	7,299,953
County Road Construction & Maintenance	5,924,373			5,924,373
Parks and Recreation	1,367,209			1,367,209
Building Construction & Improvement	1,375,447			1,375,447
Juvenile Services	947,226			947,226
Information and Technology	442,213			442,213
Election Services	553,549			553,549
Dispute Resolution	(78)			(78)
Criminal Justice	1,204,849			1,204,849
Child & Family Services	14,718			14,718
Law Library Program	(3,858)			(3,858)
Records Preservation	4,833,197			4,833,197
Court House Security	23,082			23,082
Historical Preservation Programs	12,655			12,655
Public Defender Program	1,116,317			1,116,317
Inmate Welfare	1,970,260			1,970,260
Total Fund Balances	19,787,702	1,481,842	7,299,953	28,569,497
Total Liabilities, Deferred Inflows & Fund Balances	\$ 21,610,267	\$ 1,489,334	\$ 7,353,609	\$ 30,453,210

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
Property Tax	\$ 1,886,444	\$ 7,409,122	\$	\$ 9,295,566
Intergovernmental	7,443,158			7,443,158
Fees of Office	1,723,415			1,723,415
Charges for Services	3,606,895			3,606,895
Fines and Forfeitures	200,941			200,941
Investment Earnings	358,128	53,323	149,867	561,318
Other	2,281,937	48	108,834	2,390,819
Total revenues	<u>17,500,918</u>	<u>7,462,493</u>	<u>258,701</u>	<u>25,222,112</u>
Expenditures:				
Current:				
General Administration	575,753			575,753
Judicial	4,292,728			4,292,728
Legal	2,013,749			2,013,749
Public Safety	807,681			807,681
Correctional	7,532,598			7,532,598
Facilities	492,039			492,039
Elections	338,494			338,494
Culture/Recreation	347,209			347,209
Transportation	3,616,000			3,616,000
Capital Outlay	3,652,526		546,192	4,198,718
Debt Service:				
Principal Retirement	96,623	5,110,000		5,206,623
Interest and Fiscal Charges	21,377	2,621,865		2,643,242
Total expenditures	<u>23,786,777</u>	<u>7,731,865</u>	<u>546,192</u>	<u>32,064,834</u>
Excess (deficiency) of revenues (under) expenditures	(6,285,859)	(269,372)	(287,491)	(6,842,722)
Other financing sources (uses):				
Transfers in	10,374,133	1,241,230		11,615,363
Transfers out	(2,800,953)	(1,241,230)		(4,042,183)
Total other financing sources (uses)	<u>7,573,180</u>			<u>7,573,180</u>
Net change in fund balances	1,287,321	(269,372)	(287,491)	730,458
Fund balances/equity, October 1	18,500,381	1,751,214	7,587,444	27,839,039
Fund balances/equity, September 30	<u>\$ 19,787,702</u>	<u>\$ 1,481,842</u>	<u>\$ 7,299,953</u>	<u>\$ 28,569,497</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2014

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 1,126,055	\$ 110,153	\$ 45,850	\$ 54,319
Investments	4,210,757	413,533	171,612	203,552
Receivables (net of allowances for uncollectibles):				
Taxes		259	259	259
Other	344,293	1,811	1,352	1,367
Other Current Assets				
Inventories				
Total Assets	\$ 5,681,105	\$ 525,756	\$ 219,073	\$ 259,497
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 7,695	\$ 215	\$ 221	\$ 169
Accounts Payable	212,027	1,176	7,773	10,315
Due to Other Funds				
Accrued Wages	6,740	227	233	212
Unearned Revenue:				
Other	72,510			
Total Liabilities	298,972	1,618	8,227	10,696
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes		79	79	79
Total Deferred Inflows of Resources		79	79	79
Fund Balances				
Nonspendable				
Restricted For:				
County Road Construction & Maintenance	5,382,133			
Parks and Recreation		524,059	210,767	248,722
Building Construction & Improvement				
Juvenile Services				
Information and Technology				
Election Services				
Dispute Resolution				
Criminal Justice				
Child & Family Services				
Law Library Program				
Records Preservation				
Court House Security				
Historical Preservation Programs				
Public Defender Program				
Inmate Welfare				
Total Fund Balances	5,382,133	524,059	210,767	248,722
Total Liabilities, Deferred Inflows & Fund Balances	\$ 5,681,105	\$ 525,756	\$ 219,073	\$ 259,497

Shallowater Park	Permanent Improvement Fund	New Road Fund	TJPC-C Commitment Reduce	Star Program
\$ 82,941 311,340	\$ 349,229 1,313,764	\$ 125,016 470,295	\$ 29,346	\$ 31,151
259 1,364	5,162 5,754	9,302	54,982	428
<u>\$ 395,904</u>	<u>\$ 1,673,909</u>	<u>\$ 604,613</u>	<u>\$ 84,328</u>	<u>\$ 31,579</u>
\$ 218 11,766 180	\$ 296,875	\$ 62,373	\$ 29,346	\$ 924 28,707 1,948
<u>12,164</u>	<u>296,875</u>	<u>62,373</u>	<u>54,982</u> <u>84,328</u>	<u>31,579</u>
<u>79</u> <u>79</u>	<u>1,587</u> <u>1,587</u>			
383,661	1,375,447	542,240		
<u>383,661</u>	<u>1,375,447</u>	<u>542,240</u>		
<u>\$ 395,904</u>	<u>\$ 1,673,909</u>	<u>\$ 604,613</u>	<u>\$ 84,328</u>	<u>\$ 31,579</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2014

	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund	Juvenile Food Service Fund
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ (115,226)	\$	\$ 33,508	\$
Investments	1,106,376			
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	6,019	224,090	64,383	21,021
Other Current Assets	2,647			
Inventories				
Total Assets	\$ 999,816	\$ 224,090	\$ 97,891	\$ 21,021
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 6,207	\$ 11,380	\$ 4,113	\$ 285
Accounts Payable	38,398	36,952	53,572	14,450
Due to Other Funds				
Accrued Wages	5,338	3,874	10,220	413
Unearned Revenue:				
Other		171,884	29,986	5,873
Total Liabilities	49,943	224,090	97,891	21,021
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable	2,647			
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services	947,226			
Information and Technology				
Election Services				
Dispute Resolution				
Criminal Justice				
Child & Family Services				
Law Library Program				
Records Preservation				
Court House Security				
Historical Preservation Programs				
Public Defender Program				
Inmate Welfare				
Total Fund Balances	949,873			
Total Liabilities, Deferred Inflows & Fund Balances	\$ 999,816	\$ 224,090	\$ 97,891	\$ 21,021

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LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2014

	CJD Drug Court	CO- Drug Court Fee	Dispute Resolution Fund	USDA AG Mediation
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$	\$ 23,120	\$ 9,773	\$
Investments		86,978		
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	2,007	2,454	9,561	8,592
Other Current Assets			2,100	
Inventories				
Total Assets	\$ 2,007	\$ 112,552	\$ 21,434	\$ 8,592
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 27	\$	\$ 938	\$
Accounts Payable	1,912	8,215	16,892	8,592
Due to Other Funds				
Accrued Wages	68		982	
Unearned Revenue:				
Other			600	
Total Liabilities	2,007	8,215	19,412	8,592
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable			2,100	
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services				
Information and Technology				
Election Services				
Dispute Resolution			(78)	
Criminal Justice		104,337		
Child & Family Services				
Law Library Program				
Records Preservation				
Court House Security				
Historical Preservation Programs				
Public Defender Program				
Inmate Welfare				
Total Fund Balances		104,337	2,022	
Total Liabilities, Deferred Inflows & Fund Balances	\$ 2,007	\$ 112,552	\$ 21,434	\$ 8,592

Domestic Relations Office	Truancy Mediation Program	Law Library	Election Services Fund	Election Admin Fee Fund
\$	\$	\$	\$	\$
				24,256
				91,251
36,556	3,588	6,512	192,643	257
1,279				
<u>\$ 37,835</u>	<u>\$ 3,588</u>	<u>\$ 6,512</u>	<u>\$ 192,643</u>	<u>\$ 115,764</u>
\$	\$	\$	\$	\$
563		246		
22,087	3,588	9,917	10,856	14,075
542		207		
			62,454	
<u>23,192</u>	<u>3,588</u>	<u>10,370</u>	<u>73,310</u>	<u>14,075</u>
1,279				
			119,333	101,689
13,364		(3,858)		
<u>14,643</u>		<u>(3,858)</u>	<u>119,333</u>	<u>101,689</u>
<u>\$ 37,835</u>	<u>\$ 3,588</u>	<u>\$ 6,512</u>	<u>\$ 192,643</u>	<u>\$ 115,764</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2014

	Election Equipment Fund	Hazard Material EMG LEPC	Records Preservation Dist. Clerk	Co. Clerk Records Preservation
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 69,645	\$ 1,606	\$ 15,024	\$ 491,520
Investments	261,993		56,520	1,848,217
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	889		1,153	8,095
Other Current Assets				
Inventories				
Total Assets	\$ 332,527	\$ 1,606	\$ 72,697	\$ 2,347,832
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$	\$	\$	\$ 178
Accounts Payable			4,558	2,861
Due to Other Funds				
Accrued Wages				221
Unearned Revenue:				
Other		1,606		
Total Liabilities		1,606	4,558	3,260
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable				
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services				
Information and Technology				
Election Services	332,527			
Dispute Resolution				
Criminal Justice				
Child & Family Services				
Law Library Program				
Records Preservation			68,139	2,344,572
Court House Security				
Historical Preservation Programs				
Public Defender Program				
Inmate Welfare				
Total Fund Balances	332,527		68,139	2,344,572
Total Liabilities, Deferred Inflows & Fund Balances	\$ 332,527	\$ 1,606	\$ 72,697	\$ 2,347,832

Comm. Court Records Preservation	Court House Security	Court Record Preservation	Historic Preservation Fund	Child Abuse Prevention
\$ 108,901 408,903	\$ 10,750 12,591	\$ 24,840 93,445	\$ 2,647 9,964	\$ 1,349
4,712	2,215	2,252	44	5
517				
\$ 523,033	\$ 25,556	\$ 120,537	\$ 12,655	\$ 1,354
\$ 188 220 206	\$ 539 1,486 449	\$	\$	\$
614	2,474			
517				
				1,354
521,902	23,082	120,537	12,655	
522,419	23,082	120,537	12,655	1,354
\$ 523,033	\$ 25,556	\$ 120,537	\$ 12,655	\$ 1,354

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2014

	Judicial Technology Fund	Co & Dist CT Technology	Dist Court Record Technology	County Clerk Archive
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 53,175	\$ 6,543	\$ 6,754	\$ 369,960
Investments	200,042	24,614	25,410	1,391,756
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	876	371	1,763	16,331
Other Current Assets				
Inventories				
Total Assets	\$ 254,093	\$ 31,528	\$ 33,927	\$ 1,778,047
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$	\$	\$	\$
Accounts Payable	205			
Due to Other Funds				
Accrued Wages				
Unearned Revenue:				
Other				
Total Liabilities	205			
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable				
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services				
Information and Technology	253,888	31,528	33,927	
Election Services				
Dispute Resolution				
Criminal Justice				
Child & Family Services				
Law Library Program				
Records Preservation				1,778,047
Court House Security				
Historical Preservation Programs				
Public Defender Program				
Inmate Welfare				
Total Fund Balances	253,888	31,528	33,927	1,778,047
Total Liabilities, Deferred Inflows & Fund Balances	\$ 254,093	\$ 31,528	\$ 33,927	\$ 1,778,047

Regional Public Defender- Capital	Sheriff Contraband Fund	Inmate Supply Fund	Homeland Security Fund	CDA Business Crimes
\$ 277,441 991,508	\$ 982,634	\$ 1,970,260	\$	\$ 67,269
24,492			10,363	6,484
<u>\$ 1,293,441</u>	<u>\$ 982,634</u>	<u>\$ 1,970,260</u>	<u>\$ 10,363</u>	<u>\$ 73,753</u>
\$ 13,052 95,637	\$	\$	\$ 6,784	\$ (10) 647
13,875				
54,560			3,579	
<u>177,124</u>			<u>10,363</u>	<u>637</u>
	982,634			73,116
1,116,317				
<u>1,116,317</u>	<u>982,634</u>	<u>1,970,260</u> <u>1,970,260</u>		<u>73,116</u>
<u>\$ 1,293,441</u>	<u>\$ 982,634</u>	<u>\$ 1,970,260</u>	<u>\$ 10,363</u>	<u>\$ 73,753</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2014

	CDA Contraband Fund	South Plains Auto Task Force
ASSETS		
Assets:		
Pooled Cash & Cash Equivalents	\$ 44,762	\$ 53,981
Investments		
Receivables (net of allowances for uncollectibles):		
Taxes		
Other		97,226
Other Current Assets		
Inventories		
Total Assets	\$ 44,762	\$ 151,207
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
Liabilities:		
Payroll Taxes and Related Items	\$	\$ 1,633
Accounts Payable		94,831
Due to Other Funds		
Accrued Wages		1,626
Unearned Revenue:		
Other		53,117
Total Liabilities		151,207
Deferred Inflows of Resources:		
Unavailable Revenue- Property Taxes		
Total Deferred Inflows of Resources		
Fund Balances		
Nonspendable		
Restricted For:		
County Road Construction & Maintenance		
Parks and Recreation		
Building Construction & Improvement		
Juvenile Services		
Information and Technology		
Election Services		
Dispute Resolution		
Criminal Justice	44,762	
Child & Family Services		
Law Library Program		
Records Preservation		
Court House Security		
Historical Preservation Programs		
Public Defender Program		
Inmate Welfare		
Total Fund Balances	44,762	
Total Liabilities, Deferred Inflows & Fund Balances	\$ 44,762	\$ 151,207

JAG Justice Assistance	Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 76,161	\$	\$ 6,591,100 13,803,688
	3,953	6,198 1,202,738 6,026 517
<u>\$ 76,161</u>	<u>\$ 3,953</u>	<u>\$ 21,610,267</u>
\$	\$ 521 2,945 487	\$ 49,596 1,134,625 647 48,482
<u>76,161</u> <u>76,161</u>	<u>3,953</u>	<u>587,312</u> <u>1,820,662</u>
<u></u>	<u></u>	<u>1,903</u> <u>1,903</u>
		6,543 5,924,373 1,367,209 1,375,447 947,226 442,213 553,549 (78) 1,204,849 14,718 (3,858) 4,833,197 23,082 12,655 1,116,317 1,970,260 19,787,702
<u>\$ 76,161</u>	<u>\$ 3,953</u>	<u>\$ 21,610,267</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
Revenue:				
Taxes				
Property Tax	\$	\$ 78,516	\$ 78,516	\$ 78,517
Intergovernmental	698,126			
Fees of Office				
Charges for Services	2,064,953			
Fines and Forfeitures				
Investment Earnings	100,969	10,365	5,064	5,202
Other	271,569	3,786	5,877	4,425
Total revenues	<u>3,135,617</u>	<u>92,667</u>	<u>89,457</u>	<u>88,144</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation		70,502	134,915	65,688
Transportation	3,407,709			
Capital Outlay	1,129,019	23,765	23,550	36,442
Debt Service:				
Principal Retirement	96,623			
Interest and Fiscal Charges	21,377			
Total expenditures	<u>4,654,728</u>	<u>94,267</u>	<u>158,465</u>	<u>102,130</u>
Excess (deficiency) of revenues (under) expenditures	(1,519,111)	(1,600)	(69,008)	(13,986)
Other financing sources (uses):				
Transfers in	2,417,447			
Transfers out				
Total other financing sources (uses)	<u>2,417,447</u>			
Net change in fund balances	898,336	(1,600)	(69,008)	(13,986)
Fund balances/equity, October 1	4,483,797	525,659	279,775	262,708
Fund balances/equity, September 30	<u>\$ 5,382,133</u>	<u>\$ 524,059</u>	<u>\$ 210,767</u>	<u>\$ 248,722</u>

<u>Shallowater Park</u>	<u>Permanent Improvement Fund</u>	<u>New Road Fund</u>	<u>Safe School Program/ JJAEP</u>	<u>TJPC-C Commitment Reduce</u>
\$ 78,517	\$ 1,572,378	\$	\$ 42,793	\$ 306,814
		497,188		
7,957	34,864	8,995		
2,445	912,272			
<u>88,919</u>	<u>2,519,514</u>	<u>506,183</u>	<u>42,793</u>	<u>306,814</u>
			42,793	306,814
	492,039			
76,104		208,291		
35,835	1,938,410	314,801		
<u>111,939</u>	<u>2,430,449</u>	<u>523,092</u>	<u>42,793</u>	<u>306,814</u>
(23,020)	89,065	(16,909)		
	327,034			
<u></u>	<u>327,034</u>	<u></u>	<u></u>	<u></u>
(23,020)	416,099	(16,909)		
406,681	959,348	559,149		
<u>\$ 383,661</u>	<u>\$ 1,375,447</u>	<u>\$ 542,240</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	TJPC-S Prevention/ Intervention	Star Program	Juvenile Probation Fund	Juvenile Prob. Commission Grant
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	3,103	308,100		1,404,358
Fees of Office			7,980	
Charges for Services				
Fines and Forfeitures			32,338	
Investment Earnings			2,936	
Other				
Total revenues	<u>3,103</u>	<u>308,100</u>	<u>43,254</u>	<u>1,404,358</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional	3,103	462,150	1,720,210	1,459,389
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				25,000
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>3,103</u>	<u>462,150</u>	<u>1,720,210</u>	<u>1,484,389</u>
Excess (deficiency) of revenues (under) expenditures		(154,050)	(1,676,956)	(80,031)
Other financing sources (uses):				
Transfers in		154,050	4,500,000	80,031
Transfers out			(2,799,498)	
Total other financing sources (uses)		<u>154,050</u>	<u>1,700,502</u>	<u>80,031</u>
Net change in fund balances			23,546	
Fund balances/equity, October 1			926,327	
Fund balances/equity, September 30	\$	\$	\$ 949,873	\$

Juvenile Detention Fund	Juvenile Food Service Fund	Title IV-E	Re-Entry Drug Court	CJD DWI Court
\$ 369,341	\$ 127,300	\$ 69,947	\$ 37,075	\$ 41,705
410,085				
<u>779,426</u>	<u>127,300</u>	<u>69,947</u>	<u>37,075</u>	<u>41,705</u>
			37,075	41,705
3,074,043	258,510	205,586		
3,951				
<u>3,077,994</u>	<u>258,510</u>	<u>205,586</u>	<u>37,075</u>	<u>41,705</u>
(2,298,568)	(131,210)	(135,639)		
2,298,568	131,210	135,639		
<u>2,298,568</u>	<u>131,210</u>	<u>135,639</u>		
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	CJD-Family Recovery Court	On Line Access	CJD Drug Court	CO- Drug Court Fee
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	33,129		40,636	
Fees of Office		54,898		48,429
Charges for Services				
Fines and Forfeitures				
Investment Earnings		2,064		1,974
Other				
Total revenues	<u>33,129</u>	<u>56,962</u>	<u>40,636</u>	<u>50,403</u>
Expenditures:				
Current:				
General Administration				
Judicial	33,129	14,994	40,636	28,195
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>33,129</u>	<u>14,994</u>	<u>40,636</u>	<u>28,195</u>
Excess (deficiency) of revenues (under) expenditures		41,968		22,208
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances		41,968		22,208
Fund balances/equity, October 1		80,902		82,129
Fund balances/equity, September 30	<u>\$</u>	<u>\$ 122,870</u>	<u>\$</u>	<u>\$ 104,337</u>

<u>Dispute Resolution Fund</u>	<u>USDA AG Mediation</u>	<u>Domestic Relations Office</u>	<u>Truancy Mediation Program</u>	<u>Law Library</u>
\$	\$	\$	\$	\$
322,013	51,590 619	203,651	13,045	172,270
	21,485			74
<u>322,013</u>	<u>73,694</u>	<u>203,651</u>	<u>13,045</u>	<u>173,257</u>
297,870	73,700	196,990	14,494	93,686
				87,609
<u>297,870</u>	<u>73,700</u>	<u>196,990</u>	<u>14,494</u>	<u>181,295</u>
24,143	(6)	6,661	(1,449)	(8,038)
	6		1,449	
(1,455)				
<u>(1,455)</u>	<u>6</u>		<u>1,449</u>	
22,688		6,661		(8,038)
(20,666)		7,982		4,180
<u>\$ 2,022</u>	<u>\$</u>	<u>\$ 14,643</u>	<u>\$</u>	<u>\$ (3,858)</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Election Services Fund	Election Admin Fee Fund	Election Equipment Fund	Records Preservation Dist. Clerk
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Fees of Office				17,485
Charges for Services	338,494	41,155	74,770	
Fines and Forfeitures				
Investment Earnings		1,438	4,946	1,305
Other				
Total revenues	<u>338,494</u>	<u>42,593</u>	<u>79,716</u>	<u>18,790</u>
Expenditures:				
Current:				
General Administration				
Judicial				5,273
Legal				
Public Safety				
Correctional				
Facilities				
Elections	338,494			
Culture/Recreation				
Transportation				
Capital Outlay		14,075		4,569
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>338,494</u>	<u>14,075</u>		<u>9,842</u>
Excess (deficiency) of revenues (under) expenditures		28,518	79,716	8,948
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances		28,518	79,716	8,948
Fund balances/equity, October 1	119,333	73,171	252,811	59,191
Fund balances/equity, September 30	<u>\$ 119,333</u>	<u>\$ 101,689</u>	<u>\$ 332,527</u>	<u>\$ 68,139</u>

<u>Co. Clerk Records Preservation</u>	<u>Comm. Court Records Preservation</u>	<u>Court House Security</u>	<u>Court Record Preservation</u>	<u>Historic Preservation Fund</u>
\$	\$	\$	\$	\$
232,190	83,286	106,166	47,304	
44,165	9,767		2,137	367
<u>276,355</u>	<u>93,053</u>	<u>106,166</u>	<u>49,441</u>	<u>367</u>
198,118	54,701		32,157	
		97,291		
<u>198,118</u>	<u>54,701</u>	<u>97,291</u>	<u>32,157</u>	
78,237	38,352	8,875	17,284	367
<u>78,237</u>	<u>38,352</u>	<u>8,875</u>	<u>17,284</u>	<u>367</u>
2,266,335	484,067	14,207	103,253	12,288
<u>\$ 2,344,572</u>	<u>\$ 522,419</u>	<u>\$ 23,082</u>	<u>\$ 120,537</u>	<u>\$ 12,655</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Child Abuse Prevention	Judicial Technology Fund	Co & Dist CT Technology	Dist Court Record Technology
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Fees of Office	73	26,153	8,240	20,717
Charges for Services				
Fines and Forfeitures				
Investment Earnings	28	4,773	566	565
Other				
Total revenues	<u>101</u>	<u>30,926</u>	<u>8,806</u>	<u>21,282</u>
Expenditures:				
Current:				
General Administration			2,736	
Judicial		7,729		19,018
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u></u>	<u>7,729</u>	<u>2,736</u>	<u>19,018</u>
Excess (deficiency) of revenues (under) expenditures	101	23,197	6,070	2,264
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balances	101	23,197	6,070	2,264
Fund balances/equity, October 1	1,253	230,691	25,458	31,663
Fund balances/equity, September 30	<u>\$ 1,354</u>	<u>\$ 253,888</u>	<u>\$ 31,528</u>	<u>\$ 33,927</u>

County Clerk Archive	Regional Public Defender- Capital	Sheriff Contraband Fund	Inmate Supply Fund	VINE
\$	\$	\$	\$	\$
416,351	3,277,520			27,715
		200,941		
33,653	25,498	10,655	3,356	
		31,718	765,841	
<u>450,004</u>	<u>3,303,018</u>	<u>243,314</u>	<u>769,197</u>	<u>27,715</u>
288,041				
	4,064,974			
		132,844	540,237	27,715
<u>288,041</u>	<u>4,064,974</u>	<u>132,844</u>	<u>540,237</u>	<u>27,715</u>
161,963	(761,956)	110,470	228,960	
	144,659			
<u>161,963</u>	<u>144,659</u>	<u>110,470</u>	<u>228,960</u>	
1,616,084	1,733,614	872,164	1,741,300	
<u>\$ 1,778,047</u>	<u>\$ 1,116,317</u>	<u>\$ 982,634</u>	<u>\$ 1,970,260</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Homeland Security Fund	CDA Business Crimes	CDA Contraband Fund
Revenue:			
Taxes	\$	\$	\$
Property Tax			
Intergovernmental	9,594		
Fees of Office		135,840	
Charges for Services			
Fines and Forfeitures		1,089	2,469
Investment Earnings		60,355	140,815
Other			
Total revenues	9,594	197,284	143,284
Expenditures:			
Current:			
General Administration			
Judicial			
Legal		189,079	339,138
Public Safety	9,594		
Correctional			
Facilities			
Elections			
Culture/Recreation			
Transportation			
Capital Outlay			
Debt Service:			
Principal Retirement			
Interest and Fiscal Charges			
Total expenditures	9,594	189,079	339,138
Excess (deficiency) of revenues (under) expenditures		8,205	(195,854)
Other financing sources (uses):			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Net change in fund balances		8,205	(195,854)
Fund balances/equity, October 1		64,911	240,616
Fund balances/equity, September 30	\$	\$ 73,116	\$ 44,762

South Plains Auto Task Force	JAG Justice Assistance	Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$	\$	\$	\$
378,534	56,375	146,358	1,886,444
			7,443,158
			1,723,415
			3,606,895
			200,941
	1,485		358,128
57,500			2,281,937
<u>436,034</u>	<u>57,860</u>	<u>146,358</u>	<u>17,500,918</u>
			575,753
			4,292,728
557,245	57,860	193,687	2,013,749
			807,681
			7,532,598
			492,039
			338,494
			347,209
			3,616,000
15,500			3,652,526
			96,623
			21,377
<u>572,745</u>	<u>57,860</u>	<u>193,687</u>	<u>23,786,777</u>
(136,711)		(47,329)	(6,285,859)
136,711		47,329	10,374,133
			(2,800,953)
<u>136,711</u>		<u>47,329</u>	<u>7,573,180</u>
			1,287,321
			18,500,381
\$	\$	\$	\$
			<u>19,787,702</u>

LUBBOCK COUNTY, TEXAS
CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 412,600	\$ 815,455	\$ 698,126	\$ (117,329)
Charges for Services	1,875,000	1,875,000	2,064,953	189,953
Investment Earnings	85,000	85,000	100,969	15,969
Other	200,500	200,500	271,569	71,069
Total revenues	2,573,100	2,975,955	3,135,617	159,662
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	2,278,558	2,278,558	2,097,821	180,737
Supplies	1,224,500	1,594,355	642,424	951,931
Maintenance	912,000	912,000	564,765	347,235
Utilities	45,000	48,000	37,322	10,678
Training/Dues	10,210	10,210	4,645	5,565
Professional/Contract Services	45,000	45,000	28,593	16,407
Rental/Leases	20,000	50,000	32,139	17,861
Total Transportation	4,535,268	4,938,123	3,407,709	1,530,414
Capital Outlay	924,348	1,176,243	1,129,019	47,224
Debt Service				
Principal Retirement	98,000	98,000	96,623	1,377
Interest and Fiscal Charges	20,000	20,000	21,377	(1,377)
Total Debt Service	118,000	118,000	118,000	
Total expenditures	5,577,616	6,232,366	4,654,728	1,577,638
Excess (deficiency) of revenues (under) expenditures	(3,004,516)	(3,256,411)	(1,519,111)	1,737,300
Other financing sources (uses):				
Transfers in	2,417,447	2,417,447	2,417,447	
Total other financing sources (uses)	2,417,447	2,417,447	2,417,447	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(587,069)	(838,964)	898,336	1,737,300
Fund balances/equity, October 1	4,483,797	4,483,797	4,483,797	
Fund balances/equity, September 30	\$ 3,896,728	\$ 3,644,833	\$ 5,382,133	\$ 1,737,300

LUBBOCK COUNTY, TEXAS

PRECINCT 1 PARK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 80,102	\$ 80,102	\$ 78,516	\$ (1,586)
Investment Earnings	15,000	15,000	10,365	(4,635)
Other	9,000	9,000	3,786	(5,214)
Total revenues	104,102	104,102	92,667	(11,435)
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	73,850	73,850	61,568	12,282
Supplies	7,000	7,000		7,000
Maintenance	10,000	10,000	1,722	8,278
Utilities	10,000	10,000	7,212	2,788
Professional Contract Services	10,000	10,000		10,000
Total Culture/Recreation	110,850	110,850	70,502	40,348
Capital Outlay	29,977	29,977	23,765	6,212
Total expenditures	140,827	140,827	94,267	46,560
Excess (deficiency) of revenues (under) expenditures	(36,725)	(36,725)	(1,600)	35,125
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(36,725)	(36,725)	(1,600)	35,125
Fund balances/equity, October 1	525,659	525,659	525,659	
Fund balances/equity, September 30	\$ 488,934	\$ 488,934	\$ 524,059	\$ 35,125

LUBBOCK COUNTY, TEXAS

SLATON/ROOSEVELT PARKS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 80,102	\$ 80,102	\$ 78,516	\$ (1,586)
Investment Earnings	12,000	12,000	5,064	(6,936)
Other	8,150	8,150	5,877	(2,273)
Total revenues	100,252	100,252	89,457	(10,795)
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	102,567	102,567	81,577	20,990
Supplies	4,500	4,500	1,701	2,799
Maintenance	104,400	104,400	40,252	64,148
Utilities	40,000	40,000	10,517	29,483
Training/Dues	1,000	1,000	868	132
Professional Contract Services	1,200	1,200		1,200
Total Culture/Recreation	253,667	253,667	134,915	118,752
Capital Outlay	23,550	23,550	23,550	
Total expenditures	277,217	277,217	158,465	118,752
Excess (deficiency) of revenues (under) expenditures	(176,965)	(176,965)	(69,008)	107,957
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(176,965)	(176,965)	(69,008)	107,957
Fund balances/equity, October 1	279,775	279,775	279,775	
Fund balances/equity, September 30	\$ 102,810	\$ 102,810	\$ 210,767	\$ 107,957

LUBBOCK COUNTY, TEXAS

IDALOU/NEW DEAL PARKS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 80,102	\$ 80,102	\$ 78,517	\$ (1,585)
Investment Earnings	9,000	9,000	5,202	(3,798)
Other	6,000	6,000	4,425	(1,575)
Total revenues	95,102	95,102	88,144	(6,958)
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	66,220	66,220	50,769	15,451
Supplies	8,000	8,000	1,176	6,824
Maintenance	16,000	16,000	8,569	9,431
Utilities	13,200	13,200	7,174	6,026
Total Culture/Recreation	103,420	103,420	65,688	37,732
Capital Outlay	262,550	262,550	36,442	226,108
Total expenditures	365,970	365,970	102,130	263,840
Excess (deficiency) of revenues (under) expenditures	(270,868)	(270,868)	(13,986)	256,882
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(270,868)	(270,868)	(13,986)	256,882
Fund balances/equity, October 1	262,708	262,708	262,708	
Fund balances/equity, September 30	\$ (8,160)	\$ (8,160)	\$ 248,722	\$ 256,882

LUBBOCK COUNTY, TEXAS
SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 80,102	\$ 80,102	\$ 78,517	\$ (1,585)
Investment Earnings	15,000	15,000	7,957	(7,043)
Other	2,400	2,400	2,445	45
Total revenues	<u>97,502</u>	<u>97,502</u>	<u>88,919</u>	<u>(8,583)</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	57,057	57,353	55,348	2,005
Supplies	8,000	7,704	3,332	4,372
Maintenance	14,500	12,200	8,400	5,800
Utilities	7,000	9,300	8,449	851
Professional Contract Services	1,500	5,500	2,575	2,925
Total Culture/Recreation	<u>88,057</u>	<u>92,057</u>	<u>76,104</u>	<u>15,953</u>
Capital Outlay	<u>74,150</u>	<u>70,150</u>	<u>35,835</u>	<u>34,315</u>
Total expenditures	<u>162,207</u>	<u>162,207</u>	<u>111,939</u>	<u>50,268</u>
Excess (deficiency) of revenues (under) expenditures	<u>(64,705)</u>	<u>(64,705)</u>	<u>(23,020)</u>	<u>41,685</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(64,705)	(64,705)	(23,020)	41,685
Fund balances/equity, October 1	406,681	406,681	406,681	
Fund balances/equity, September 30	<u>\$ 341,976</u>	<u>\$ 341,976</u>	<u>\$ 383,661</u>	<u>\$ 41,685</u>

LUBBOCK COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 1,602,044	\$ 1,602,044	\$ 1,572,378	\$ (29,666)
<i>Investment Earnings</i>	30,000	30,000	34,864	4,864
<i>Other</i>	483,732	483,732	912,272	428,540
Total revenues	2,115,776	2,115,776	2,519,514	403,738
Expenditures:				
Current:				
<i>Facilities</i>				
<i>Professional Contract Services</i>	288,600	340,000	222,369	117,631
<i>Rental/Leases</i>	490,000	353,600	269,670	83,930
Total Facilities	778,600	693,600	492,039	201,561
<i>Capital Outlay</i>	1,915,000	2,327,034	1,938,410	388,624
Total expenditures	2,693,600	3,020,634	2,430,449	590,185
Excess (deficiency) of revenues (under) expenditures	(577,824)	(904,858)	89,065	993,923
Other financing sources (uses):				
<i>Transfers in</i>		327,034	327,034	
Total other financing sources (uses)		327,034	327,034	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(577,824)	(577,824)	416,099	993,923
Fund balances/equity, October 1	959,348	959,348	959,348	
Fund balances/equity, September 30	\$ 381,524	\$ 381,524	\$ 1,375,447	\$ 993,923

LUBBOCK COUNTY, TEXAS
EXHIBIT C-11

NEW ROAD FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 472,000	\$ 472,000	\$ 497,188	\$ 25,188
<i>Investment Earnings</i>	65,000	65,000	8,995	(56,005)
Total revenues	537,000	537,000	506,183	(30,817)
Expenditures:				
Current:				
<i>Transportation</i>				
<i>Supplies</i>	750,000	750,000	149,755	600,245
<i>Professional/Contract Services</i>	75,000	75,000	54,495	20,505
<i>Other</i>	20,000	20,000	4,041	15,959
Total Transportation	845,000	845,000	208,291	636,709
<i>Capital Outlay</i>	422,000	422,000	314,801	107,199
Total expenditures	1,267,000	1,267,000	523,092	743,908
Excess (deficiency) of revenues (under) expenditures	(730,000)	(730,000)	(16,909)	713,091
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(730,000)	(730,000)	(16,909)	713,091
Fund balances/equity, October 1	559,149	559,149	559,149	
Fund balances/equity, September 30	\$ (170,851)	\$ (170,851)	\$ 542,240	\$ 713,091

LUBBOCK COUNTY, TEXAS
SAFE SCHOOL PROGRAM/ JJAEP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 73,154	\$ 73,154	\$ 42,793	\$ (30,361)
Total revenues	73,154	73,154	42,793	(30,361)
Expenditures:				
Current:				
Correctional				
Professional Contract Services	73,154	73,154	42,793	30,361
Total Correctional	73,154	73,154	42,793	30,361
Total expenditures	73,154	73,154	42,793	30,361
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

TJPC- C COMMITMENT REDUCE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 329,896	\$ 329,896	\$ 306,814	\$ (23,082)
Total revenues	329,896	329,896	306,814	(23,082)
Expenditures:				
Current:				
Correctional				
Supplies	14,896	14,896	6,913	7,983
Utilities	155,000	223,000	223,000	
Professional Contract Services	160,000	92,000	76,901	15,099
Total Correctional	329,896	329,896	306,814	23,082
Total expenditures	329,896	329,896	306,814	23,082
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

TJPC-S PREVENTION/INTERVENTION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 60,000	\$ 60,000	\$ 3,103	\$ (56,897)
Total revenues	60,000	60,000	3,103	(56,897)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	49,148	49,148		49,148
Supplies	590	590		590
Utilities	720	720	120	600
Training/Dues	2,000	2,000	329	1,671
Professional Contract Services	9,000	9,000	2,654	6,346
Total Correctional	61,458	61,458	3,103	58,355
Total expenditures	61,458	61,458	3,103	58,355
Excess (deficiency) of revenues (under) expenditures	(1,458)	(1,458)		1,458
Transfers in	1,458	1,458		(1,458)
Total other financing sources (uses)	1,458	1,458		(1,458)
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, 2014

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 341,290	\$ 341,290	\$ 308,100	\$ (33,190)
Total revenues	341,290	341,290	308,100	(33,190)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	483,534	483,534	446,117	37,417
Supplies	8,500	8,500	4,130	4,370
Maintenance	13,000	13,000	8,031	4,969
Utilities		650	83	567
Training/Dues	6,900	6,250	3,789	2,461
Total Correctional	511,934	511,934	462,150	49,784
Total expenditures	511,934	511,934	462,150	49,784
Excess (deficiency) of revenues (under) expenditures	(170,644)	(170,644)	(154,050)	16,594
Transfers in	170,644	170,644	154,050	(16,594)
Total other financing sources (uses)	170,644	170,644	154,050	(16,594)
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 FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 13,000	\$ 13,000	\$ 7,980	\$ (5,020)
Investment Earnings	29,500	29,500	32,338	2,838
Other	3,800	3,800	2,936	(864)
Total revenues	46,300	46,300	43,254	(3,046)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,521,544	1,549,830	1,441,579	108,251
Supplies	56,350	86,350	76,139	10,211
Maintenance	45,000	47,800	35,032	12,768
Utilities	145,000	145,000	125,360	19,640
Training/Dues	90,475	70,475	42,100	28,375
Professional Contract Services	90,000	48,914		48,914
Insurance/Bonds	250	250		250
Total Correctional	1,948,619	1,948,619	1,720,210	228,409
Total expenditures	1,948,619	1,948,619	1,720,210	228,409
Excess (deficiency) of revenues (under) expenditures	(1,902,319)	(1,902,319)	(1,676,956)	225,363
Other financing sources (uses):				
Transfers in	4,500,000	4,500,000	4,500,000	
Transfers out	(4,103,245)	(4,103,245)	(2,799,498)	1,303,747
Total other financing sources (uses)	396,755	396,755	1,700,502	1,303,747
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,505,564)	(1,505,564)	23,546	1,529,110
Fund balances/equity, October 1	926,327	926,327	926,327	
Fund balances/equity, September 30	\$ (579,237)	\$ (579,237)	\$ 949,873	\$ 1,529,110

LUBBOCK COUNTY, TEXAS

JUVENILE PROBATION COMMISSION GRANT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 1,205,364	\$ 1,404,673	\$ 1,404,358	\$ (315)
Total revenues	1,205,364	1,404,673	1,404,358	(315)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,156,533	1,316,192	1,087,553	228,639
Supplies		14,650	14,650	
Utilities	269,444	289,944	289,894	50
Training/Dues	17,852	14,852	14,397	455
Professional Contract Services	73,135	55,635	52,895	2,740
Total Correctional	1,516,964	1,691,273	1,459,389	231,884
Capital Outlay		25,000	25,000	
Total expenditures	1,516,964	1,716,273	1,484,389	231,884
Excess (deficiency) of revenues (under) expenditures	(311,600)	(311,600)	(80,031)	231,569
Transfers in	311,600	311,600	80,031	(231,569)
Total other financing sources (uses)	311,600	311,600	80,031	(231,569)
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, 2014

EXHIBIT C-18

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 179,916	\$ 179,916	\$ 389,341	\$ 189,425
Charges for Services	288,000	288,000	410,085	122,085
Total revenues	467,916	467,916	779,426	311,510
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	3,152,061	3,136,561	2,824,360	312,201
Supplies	68,572	81,072	57,406	23,666
Maintenance	3,500	3,500	2,206	1,294
Training/Dues	13,500	13,500	7,850	5,650
Professional Contract Services	487,916	475,416	182,221	293,195
Total Correctional	3,725,549	3,710,049	3,074,043	636,006
Capital Outlay	22,000	22,000	3,951	18,049
Total expenditures	3,747,549	3,732,049	3,077,994	654,055
Excess (deficiency) of revenues (under) expenditures	(3,279,633)	(3,264,133)	(2,298,568)	965,565
Transfers in	3,279,633	3,264,133	2,298,568	(965,565)
Total other financing sources (uses)	3,279,633	3,264,133	2,298,568	(965,565)
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 FOOD SERVICE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 115,168	\$ 115,168	\$ 127,300	\$ 12,132
Total revenues	115,168	115,168	127,300	12,132
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	143,811	143,811	112,839	30,972
Supplies	136,500	152,000	137,857	14,143
Maintenance	250	250		250
Professional Contract Services	7,000	7,000	6,098	902
Rental/Leases	2,200	2,200	1,716	484
Total Correctional	289,761	305,261	258,510	46,751
Total expenditures	289,761	305,261	258,510	46,751
Excess (deficiency) of revenues (under) expenditures	(174,593)	(190,093)	(131,210)	58,883
Transfers in	174,593	190,093	131,210	(58,883)
Total other financing sources (uses)	174,593	190,093	131,210	(58,883)
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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 99,000	\$ 99,000	\$ 69,947	\$ (29,053)
Total revenues	99,000	99,000	69,947	(29,053)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	59,917	59,917	56,783	3,134
Utilities	204,400	204,400	148,603	55,597
Total Correctional	264,317	264,317	205,586	58,731
Total expenditures	264,317	264,317	205,586	58,731
Excess (deficiency) of revenues (under) expenditures	(165,317)	(165,317)	(135,639)	29,678
Transfers in	165,317	165,317	135,639	(29,678)
Total other financing sources (uses)	165,317	165,317	135,639	(29,678)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

CJD RE-ENTRY DRUG COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 48,393	\$ 48,393	\$ 37,075	\$ (11,318)
Total revenues	48,393	48,393	37,075	(11,318)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	17,889	17,889	12,330	5,559
Supplies	23,495	23,495	20,042	3,453
Utilities	1,560	1,560		1,560
Training/Dues	2,500	2,500	1,976	524
Professional/Contract Services	2,949	2,949	2,727	222
Total Judicial	48,393	48,393	37,075	11,318
Total expenditures	48,393	48,393	37,075	11,318
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
CJD- DWI COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 58,593	\$ 58,593	\$ 41,705	\$ (16,888)
Total revenues	58,593	58,593	41,705	(16,888)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	17,889	17,889	12,805	5,084
Supplies	18,995	18,995	13,582	5,413
Utilities	1,560	1,560		1,560
Training/Dues	5,000	5,000	2,500	2,500
Professional/Contract Services	15,149	15,149	12,818	2,331
Total Judicial	58,593	58,593	41,705	16,888
Total expenditures	58,593	58,593	41,705	16,888
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30				

LUBBOCK COUNTY, TEXAS

CJD- FAMILY RECOVERY COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 48,398	\$ 48,398	\$ 33,129	\$ (15,269)
Total revenues	48,398	48,398	33,129	(15,269)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	17,889	17,889	12,332	5,557
Supplies	11,500	11,500	5,722	5,778
Utilities	1,560	1,560		1,560
Training/Dues	2,500	2,500	2,426	74
Professional/Contract Services	14,949	14,949	12,649	2,300
Total Judicial	48,398	48,398	33,129	15,269
Total expenditures	48,398	48,398	33,129	15,269
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
ON LINE ACCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 40,500	\$ 40,500	\$ 54,898	\$ 14,398
<i>Investment Earnings</i>	1,000	1,000	2,064	1,064
Total revenues	41,500	41,500	56,962	15,462
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	36,000	36,000	14,658	21,342
<i>Utilities</i>	500	500	336	164
<i>Training/Dues</i>	5,000	5,000		5,000
Total Judicial	41,500	41,500	14,994	26,506
Total expenditures	41,500	41,500	14,994	26,506
Excess (deficiency) of revenues (under) expenditures			41,968	41,968
Excess of revenues and other financing sources over (under) expenditures and other financing uses			41,968	41,968
Fund balances/equity, October 1	80,902	80,902	80,902	
Fund balances/equity, September 30	\$ 80,902	\$ 80,902	\$ 122,870	\$ 41,968

LUBBOCK COUNTY, TEXAS

CJD- DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 78,154	\$ 78,154	\$ 40,636	\$ (37,518)
Total revenues	78,154	78,154	40,636	(37,518)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	9,544	19,944	11,856	8,088
Supplies	20,995	20,995	13,111	7,884
Utilities	1,560	1,560	1,270	290
Training/Dues	3,969	3,969	2,583	1,386
Professional/Contract Services	15,532	15,532	11,816	3,716
Total Judicial	51,600	62,000	40,636	21,364
Total expenditures	78,154	78,154	40,636	37,518
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-26

CO- DRUG COURT FEE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 40,000	\$ 40,000	\$ 48,429	\$ 8,429
<i>Investment Earnings</i>			1,974	1,974
Total revenues	40,000	40,000	50,403	10,403
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	12,000	12,000	3,674	8,326
<i>Utilities</i>	7,500	7,500	4,882	2,618
<i>Training/Dues</i>	20,500	20,500	19,639	861
Total Judicial	40,000	40,000	28,195	11,805
Total expenditures	40,000	40,000	28,195	11,805
Excess (deficiency) of revenues (under) expenditures			22,208	22,208
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			22,208	22,208
Fund balances/equity, October 1	82,129	82,129	82,129	
Fund balances/equity, September 30	\$ 82,129	\$ 82,129	\$ 104,337	\$ 22,208

LUBBOCK COUNTY, TEXAS
DISPUTE RESOLUTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 247,340	\$ 317,115	\$ 322,013	\$ 4,898
Total revenues	247,340	317,115	322,013	4,898
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	139,543	185,018	191,708	(6,690)
<i>Supplies</i>	42,548	39,148	22,829	16,319
<i>Utilities</i>	1,860	2,210	2,259	(49)
<i>Training/Dues</i>	6,855	20,895	25,129	(4,234)
<i>Professional Contract Services</i>	54,355	64,365	55,945	8,420
Total Legal	245,161	311,636	297,870	13,766
Total expenditures	245,161	311,636	297,870	13,766
Excess (deficiency) of revenues (under) expenditures	2,179	5,479	24,143	18,664
Other financing sources (uses):				
<i>Transfers out</i>	(2,179)	(2,179)	(1,455)	724
Total other financing sources (uses)	(2,179)	(2,179)	(1,455)	724
Excess of revenues and other financing sources over (under) expenditures and other financing uses		3,300	22,688	19,388
Fund balances/equity, October 1	(20,666)	(20,666)	(20,666)	
Fund balances/equity, September 30	\$ (20,666)	\$ (17,366)	\$ 2,022	\$ 19,388

LUBBOCK COUNTY, TEXAS
 USDA-AG-MEDIATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 50,000	\$ 52,500	\$ 51,590	\$ (910)
Fees of Office	1,250	1,250	619	(631)
Other	18,550	18,550	21,485	2,935
Total revenues	69,800	72,300	73,694	1,394
Expenditures:				
Current:				
Legal				
Salaries & Benefits	45,752	45,752	44,907	845
Supplies	2,366	366	167	199
Training/Dues	3,332	4,832	4,826	6
Professional Contract Services		3,000	2,315	685
Other	18,550	18,550	21,485	(2,935)
Total Legal	70,000	72,500	73,700	(1,200)
Total expenditures	70,000	72,500	73,700	(1,200)
Excess (deficiency) of revenues (under) expenditures	(200)	(200)	(6)	194
Transfers in	200	200	6	(194)
Total other financing sources (uses)	200	200	6	(194)
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
DOMESTIC RELATIONS OFFICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 178,428	\$ 201,168	\$ 203,651	\$ 2,483
Total revenues	178,428	201,168	203,651	2,483
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	139,576	142,286	139,140	3,146
<i>Supplies</i>	3,120	3,120	3,046	74
<i>Training/Dues</i>	4,320	4,270	1,209	3,061
<i>Professional Contract Services</i>	31,412	51,492	53,595	(2,103)
Total Legal	178,428	201,168	196,990	4,178
Total expenditures	178,428	201,168	196,990	4,178
Excess (deficiency) of revenues (under) expenditures			6,661	6,661
Excess of revenues and other financing sources over (under) expenditures and other financing uses			6,661	6,661
Fund balances/equity, October 1	7,982	7,982	7,982	
Fund balances/equity, September 30	\$ 7,982	\$ 7,982	\$ 14,643	\$ 6,661

LUBBOCK COUNTY, TEXAS
TRUANCY MEDIATION PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 17,812	\$ 17,812	\$ 13,045	\$ (4,767)
Total revenues	17,812	17,812	13,045	(4,767)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	8,500	8,500	8,372	128
Supplies	3,291	7,291	4,617	2,674
Training/Dues	3,000	3,000	1,505	1,495
Professional Contract Services	5,000	1,000		1,000
Total Legal	19,791	19,791	14,494	5,297
Total expenditures	19,791	19,791	14,494	5,297
Excess (deficiency) of revenues (under) expenditures	(1,979)	(1,979)	(1,449)	530
Transfers in	1,979	1,979	1,449	(530)
Total other financing sources (uses)	1,979	1,979	1,449	(530)
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-31
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 177,000	\$ 177,000	\$ 172,270	\$ (4,730)
Investment Earnings	500	500	74	(426)
Other	600	600	913	313
Total revenues	178,100	178,100	173,257	(4,843)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	55,242	55,242	54,698	544
Supplies	325	325	324	1
Training/Dues	15	15	15	
Professional Contract Services	40,894	38,650	38,649	1
Total Legal	96,476	94,232	93,686	546
Capital Outlay	85,600	88,344	87,609	735
Total expenditures	182,076	182,576	181,295	1,281
Excess (deficiency) of revenues (under) expenditures	(3,976)	(4,476)	(8,038)	(3,562)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,976)	(4,476)	(8,038)	(3,562)
Fund balances/equity, October 1	4,180	4,180	4,180	
Fund balances/equity, September 30	\$ 204	\$ (296)	\$ (3,858)	\$ (3,562)

LUBBOCK COUNTY, TEXAS
ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 618,893	\$ 618,893	\$ 338,494	\$ (280,399)
Total revenues	618,893	618,893	338,494	(280,399)
Expenditures:				
Current:				
Elections				
Salaries & Benefits	118,802	118,802	30,439	88,363
Supplies	30,091	50,091	66,376	(16,285)
Maintenance	3,000	3,000	2,003	997
Utilities	3,000	3,000		3,000
Training/Dues	4,000	9,000	4,381	4,619
Professional/Contract Services	445,000	420,000	221,150	198,850
Rental/Leases	15,000	15,000	14,145	855
Total Elections	618,893	618,893	338,494	280,399
Total expenditures	618,893	618,893	338,494	280,399
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	119,333	119,333	119,333	
Fund balances/equity, September 30	\$ 119,333	\$ 119,333	\$ 119,333	\$

LUBBOCK COUNTY, TEXAS

ELECTION ADMIN. FEE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-33

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 42,000	\$ 42,000	\$ 41,155	\$ (845)
Investment Earnings			1,438	1,438
Total revenues	42,000	42,000	42,593	593
Expenditures:				
Current:				
Elections				
Supplies	42,000	27,000		27,000
Total Elections	42,000	27,000		27,000
Capital Outlay		15,000	14,075	925
Total expenditures	42,000	42,000	14,075	27,925
Excess (deficiency) of revenues (under) expenditures			28,518	28,518
Excess of revenues and other financing sources over (under) expenditures and other financing uses			28,518	28,518
Fund balances/equity, October 1	73,171	73,171	73,171	
Fund balances/equity, September 30	\$ 73,171	\$ 73,171	\$ 101,689	\$ 28,518

LUBBOCK COUNTY, TEXAS

ELECTION EQUIPMENT FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 30,000	\$ 30,000	\$ 74,770	\$ 44,770
<i>Investment Earnings</i>	1,354	1,354	4,946	3,592
Total revenues	31,354	31,354	79,716	48,362
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>	31,354	31,354		31,354
Total Elections	31,354	31,354		31,354
Total expenditures	31,354	31,354		31,354
Excess (deficiency) of revenues (under) expenditures			79,716	79,716
Excess of revenues and other financing sources over (under) expenditures and other financing uses			79,716	79,716
Fund balances/equity, October 1	252,811	252,811	252,811	
Fund balances/equity, September 30	\$ 252,811	\$ 252,811	\$ 332,527	\$ 79,716

LUBBOCK COUNTY, TEXAS
RECORDS PRESERVATION DIST CLK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 19,000	\$ 19,000	\$ 17,485	\$ (1,515)
<i>Investment Earnings</i>	1,000	1,000	1,305	305
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>18,790</u>	<u>(1,210)</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries & Benefits</i>	15,173	15,173		15,173
<i>Supplies</i>	25,500	25,500	5,273	20,227
<i>Maintenance</i>	1,100	1,100		1,100
Total Judicial	<u>41,773</u>	<u>41,773</u>	<u>5,273</u>	<u>36,500</u>
<i>Capital Outlay</i>	5,500	5,500	4,569	931
Total expenditures	<u>47,273</u>	<u>47,273</u>	<u>9,842</u>	<u>37,431</u>
Excess (deficiency) of revenues (under) expenditures	<u>(27,273)</u>	<u>(27,273)</u>	<u>8,948</u>	<u>36,221</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(27,273)	(27,273)	8,948	36,221
Fund balances/equity, October 1	59,191	59,191	59,191	
Fund balances/equity, September 30	<u>\$ 31,918</u>	<u>\$ 31,918</u>	<u>\$ 68,139</u>	<u>\$ 36,221</u>

LUBBOCK COUNTY, TEXAS
CO. CLERK RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 275,000	\$ 275,000	\$ 232,190	\$ (42,810)
<i>Investment Earnings</i>	40,000	40,000	44,165	4,165
Total revenues	315,000	315,000	276,355	(38,645)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	139,779	139,779	51,218	88,561
<i>Supplies</i>	16,000	16,000	4,994	11,006
<i>Maintenance</i>	11,600	11,600	470	11,130
<i>Professional/Contract Services</i>	936,486	936,486	141,436	795,050
Total General Administration	1,103,865	1,103,865	198,118	905,747
Total expenditures	1,103,865	1,103,865	198,118	905,747
Excess (deficiency) of revenues (under) expenditures	(788,865)	(788,865)	78,237	867,102
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(788,865)	(788,865)	78,237	867,102
Fund balances/equity, October 1	2,266,335	2,266,335	2,266,335	
Fund balances/equity, September 30	\$ 1,477,470	\$ 1,477,470	\$ 2,344,572	\$ 867,102

LUBBOCK COUNTY, TEXAS
COMM. COURT RECORDS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 89,468	\$ 89,468	\$ 83,286	\$ (6,182)
<i>Investment Earnings</i>	13,000	13,000	9,767	(3,233)
Total revenues	102,468	102,468	93,053	(9,415)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	57,964	57,964	51,203	6,761
<i>Supplies</i>	10,000	10,000	1,605	8,395
<i>Training/Dues</i>	3,000	3,000	1,893	1,107
Total General Administration	70,964	70,964	54,701	16,263
<i>Capital Outlay</i>	20,000	20,000		20,000
Total expenditures	90,964	90,964	54,701	36,263
Excess (deficiency) of revenues (under) expenditures	11,504	11,504	38,352	26,848
Excess of revenues and other financing sources over (under) expenditures and other financing uses	11,504	11,504	38,352	26,848
Fund balances/equity, October 1	484,067	484,067	484,067	
Fund balances/equity, September 30	\$ 495,571	\$ 495,571	\$ 522,419	\$ 26,848

LUBBOCK COUNTY, TEXAS
COURT HOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 120,500	\$ 120,500	\$ 106,166	\$ (14,334)
Total revenues	120,500	120,500	106,166	(14,334)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	108,870	108,870	88,701	20,169
<i>Supplies</i>	10,044	10,044	4,751	5,293
<i>Training/Dues</i>	5,000	5,000	3,839	1,161
Total Public Safety	123,914	123,914	97,291	26,623
Total expenditures	123,914	123,914	97,291	26,623
Excess (deficiency) of revenues (under) expenditures	(3,414)	(3,414)	8,875	12,289
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,414)	(3,414)	8,875	12,289
Fund balances/equity, October 1	14,207	14,207	14,207	
Fund balances/equity, September 30	\$ 10,793	\$ 10,793	\$ 23,082	\$ 12,289

LUBBOCK COUNTY, TEXAS

COURT RECORD PRESERVATION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 38,500	\$ 38,500	\$ 47,304	\$ 8,804
<i>Investment Earnings</i>	2,000	2,000	2,137	137
Total revenues	40,500	40,500	49,441	8,941
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	9,700	9,700	2,157	7,543
<i>Maintenance</i>	800	800		800
<i>Professional/Contract Services</i>	30,000	30,000	30,000	
Total General Administration	40,500	40,500	32,157	8,343
Total expenditures	40,500	40,500	32,157	8,343
Excess (deficiency) of revenues (under) expenditures			17,284	17,284
Excess of revenues and other financing sources over (under) expenditures and other financing uses			17,284	17,284
Fund balances/equity, October 1	103,253	103,253	103,253	
Fund balances/equity, September 30	\$ 103,253	\$ 103,253	\$ 120,537	\$ 17,284

LUBBOCK COUNTY, TEXAS
 HISTORIC PRESERVATION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 1,250	\$ 1,250	\$ 367	\$ (883)
Total revenues	<u>1,250</u>	<u>1,250</u>	<u>367</u>	<u>(883)</u>
Expenditures:				
Current:				
<i>General Administration</i>				4,200
<i>Supplies</i>	4,200	4,200		4,200
<i>Total General Administration</i>	<u>4,200</u>	<u>4,200</u>		<u>4,200</u>
Total expenditures	<u>4,200</u>	<u>4,200</u>		
Excess (deficiency) of revenues (under) expenditures	<u>(2,950)</u>	<u>(2,950)</u>	<u>367</u>	<u>3,317</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(2,950)	(2,950)	367	3,317
Fund balances/equity, October 1	12,288	12,288	12,288	
Fund balances/equity, September 30	<u>\$ 9,338</u>	<u>\$ 9,338</u>	<u>\$ 12,655</u>	<u>\$ 3,317</u>

LUBBOCK COUNTY, TEXAS

CHILD ABUSE PREVENTION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-41

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 320	\$ 320	\$ 73	\$ (247)
<i>Investment Earnings</i>	25	25	28	3
Total revenues	345	345	101	(244)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	345	345		345
Total General Administration	345	345		345
Total expenditures	345	345		345
Excess (deficiency) of revenues (under) expenditures			101	101
Excess of revenues and other financing sources over (under) expenditures and other financing uses			101	101
Fund balances/equity, October 1	1,253	1,253	1,253	
Fund balances/equity, September 30	\$ 1,253	\$ 1,253	\$ 1,354	\$ 101

LUBBOCK COUNTY, TEXAS
JUDICIAL TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 35,800	\$ 35,800	\$ 26,153	\$ (9,647)
<i>Investment Earnings</i>	5,000	5,000	4,773	(227)
Total revenues	40,800	40,800	30,926	(9,874)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	36,500	36,500	2,315	34,185
<i>Utilities</i>	6,000	6,150	3,063	3,087
<i>Training/Dues</i>	12,500	12,500	2,351	10,149
<i>Professional/Contract Services</i>	50,000	49,850		49,850
<i>Other</i>	3,000	3,000		3,000
Total Judicial	108,000	108,000	7,729	100,271
<i>Capital Outlay</i>	20,000	20,000		20,000
Total expenditures	128,000	128,000	7,729	120,271
Excess (deficiency) of revenues (under) expenditures	(87,200)	(87,200)	23,197	110,397
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(87,200)	(87,200)	23,197	110,397
Fund balances/equity, October 1	230,691	230,691	230,691	
Fund balances/equity, September 30	\$ 143,491	\$ 143,491	\$ 253,888	\$ 110,397

LUBBOCK COUNTY, TEXAS
CO & DIST CT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 8,500	\$ 8,500	\$ 8,240	\$ (260)
<i>Investment Earnings</i>	350	350	566	216
Total revenues	8,850	8,850	8,806	(44)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	8,850	8,850	2,736	6,114
<i>Total General Administration</i>	8,850	8,850	2,736	6,114
Total expenditures	8,850	8,850	2,736	6,114
Excess (deficiency) of revenues (under) expenditures			6,070	6,070
Excess of revenues and other financing sources over (under) expenditures and other financing uses			6,070	6,070
Fund balances/equity, October 1	25,458	25,458	25,458	
Fund balances/equity, September 30	\$ 25,458	\$ 25,458	\$ 31,528	\$ 6,070

LUBBOCK COUNTY, TEXAS

DIST COURT RECORD TECHNOLOGY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-44

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 17,500	\$ 17,500	\$ 20,717	\$ 3,217
<i>Investment Earnings</i>	750	750	565	(185)
Total revenues	18,250	18,250	21,282	3,032
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Professional/Contract Services</i>	20,000	20,000	19,018	982
Total Judicial	20,000	20,000	19,018	982
Total expenditures	20,000	20,000	19,018	982
Excess (deficiency) of revenues (under) expenditures	(1,750)	(1,750)	2,264	4,014
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,750)	(1,750)	2,264	4,014
Fund balances/equity, October 1	31,663	31,663	31,663	
Fund balances/equity, September 30	\$ 29,913	\$ 29,913	\$ 33,927	\$ 4,014

LUBBOCK COUNTY, TEXAS

COUNTY CLERK ARCHIVE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 300,000	\$ 300,000	\$ 416,351	\$ 116,351
<i>Investment Earnings</i>	25,000	25,000	33,653	8,653
Total revenues	<u>325,000</u>	<u>325,000</u>	<u>450,004</u>	<u>125,004</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	963,195	963,195	288,041	675,154
Total General Administration	<u>963,195</u>	<u>963,195</u>	<u>288,041</u>	<u>675,154</u>
Total expenditures	<u>963,195</u>	<u>963,195</u>	<u>288,041</u>	<u>675,154</u>
Excess (deficiency) of revenues (under) expenditures	<u>(638,195)</u>	<u>(638,195)</u>	<u>161,963</u>	<u>800,158</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(638,195)	(638,195)	161,963	800,158
Fund balances/equity, October 1	1,616,084	1,616,084	1,616,084	
Fund balances/equity, September 30	<u>\$ 977,889</u>	<u>\$ 977,889</u>	<u>\$ 1,778,047</u>	<u>\$ 800,158</u>

LUBBOCK COUNTY, TEXAS
REGIONAL PUBLIC DEFENDER- CAPITAL
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 6,033,254	\$ 6,033,254	\$ 3,277,520	\$ (2,755,734)
Investment Earnings			25,498	25,498
Total revenues	6,033,254	6,033,254	3,303,018	(2,730,236)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	4,982,101	4,982,101	3,368,353	1,613,748
Supplies	110,700	110,700	79,851	30,849
Training/Dues	458,900	458,900	251,312	207,588
Professional/Contract Services	387,695	387,695	358,945	28,750
Other	238,517	238,517	6,513	232,004
Total Judicial	6,177,913	6,177,913	4,064,974	2,112,939
Total expenditures	6,177,913	6,177,913	4,064,974	2,112,939
Excess (deficiency) of revenues (under) expenditures	(144,659)	(144,659)	(761,956)	(617,297)
Other financing sources (uses):				
Transfers in	144,659	144,659	144,659	
Total other financing sources (uses)	144,659	144,659	144,659	
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(617,297)	(617,297)
Fund balances/equity, October 1	1,733,614	1,733,614	1,733,614	
Fund balances/equity, September 30	\$ 1,733,614	\$ 1,733,614	\$ 1,116,317	\$ (617,297)

LUBBOCK COUNTY, TEXAS

SHERIFF CONTRABAND FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-47

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 700,000	\$ 700,000	\$ 200,941	\$ (499,059)
<i>Investment Earnings</i>	1,000	1,000	10,655	9,655
<i>Other</i>	4,000	4,000	31,718	27,718
Total revenues	<u>705,000</u>	<u>705,000</u>	<u>243,314</u>	<u>(461,686)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	400,000	400,000	61,933	338,067
<i>Training/Dues</i>	50,000	50,000	3,239	46,761
<i>Other</i>	155,000	155,000	67,672	87,328
Total Public Safety	<u>605,000</u>	<u>605,000</u>	<u>132,844</u>	<u>472,156</u>
<i>Capital Outlay</i>	<u>100,000</u>	<u>100,000</u>		<u>100,000</u>
Total expenditures	<u>705,000</u>	<u>705,000</u>	<u>132,844</u>	<u>572,156</u>
Excess (deficiency) of revenues (under) expenditures			<u>110,470</u>	<u>110,470</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			<u>110,470</u>	<u>110,470</u>
Fund balances/equity, October 1	872,164	872,164	872,164	
Fund balances/equity, September 30	<u>\$ 872,164</u>	<u>\$ 872,164</u>	<u>\$ 982,634</u>	<u>\$ 110,470</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-48

INMATE SUPPLY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Investment Earnings	\$ 500	\$ 500	\$ 3,356	\$ 2,856
Other	401,500	551,500	765,841	214,341
Total revenues	402,000	552,000	769,197	217,197
Expenditures:				
Current:				
Public Safety				
Supplies	102,000	102,000	46,517	55,483
Professional Contract Services	300,000	450,000	493,720	(43,720)
Total Public Safety	402,000	552,000	540,237	11,763
Total expenditures	402,000	552,000	540,237	11,763
Excess (deficiency) of revenues (under) expenditures			228,960	228,960
Excess of revenues and other financing sources over (under) expenditures and other financing uses			228,960	228,960
Fund balances/equity, October 1	1,741,300	1,741,300	1,741,300	
Fund balances/equity, September 30	\$ 1,741,300	\$ 1,741,300	\$ 1,970,260	\$ 228,960

LUBBOCK COUNTY, TEXAS

EXHIBIT C-49

VINE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 30,710	\$ 58,426	\$ 27,715	\$ (30,711)
Total revenues	30,710	58,426	27,715	(30,711)
Expenditures:				
Current:				
Public Safety				
Supplies	30,710	58,426	27,715	30,711
Total Public Safety	30,710	58,426	27,715	30,711
Total expenditures	30,710	58,426	27,715	30,711
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-50

HOMELAND SECURITY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 130,000	\$ 130,000	\$ 9,594	\$ (120,406)
Total revenues	130,000	130,000	9,594	(120,406)
Expenditures:				
Current:				
Public Safety				
Professional Contract Services	97,500	97,500		97,500
Other	32,500	32,500	9,594	22,906
Total Public Safety	130,000	130,000	9,594	120,406
Total expenditures	130,000	130,000	9,594	120,406
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, 2014

EXHIBIT C-51

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 229,500	\$ 229,500	\$ 135,840	\$ (93,660)
<i>Investment Earnings</i>	550	550	1,089	539
<i>Other</i>	41,000	41,000	60,355	19,355
Total revenues	271,050	271,050	197,284	(73,766)
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	211,640	211,640	117,329	94,311
<i>Supplies</i>	40,000	40,000	52,882	(12,882)
<i>Maintenance</i>	3,700	3,700	684	3,016
<i>Training/Dues</i>	40,500	40,590	11,274	29,316
<i>Professional Contract Services</i>	10,000	8,910	5,910	3,000
<i>Other</i>		1,000	1,000	
Total Legal	305,840	305,840	189,079	116,761
Total expenditures	305,840	305,840	189,079	116,761
Excess (deficiency) of revenues (under) expenditures	(34,790)	(34,790)	8,205	42,995
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(34,790)	(34,790)	8,205	42,995
Fund balances/equity, October 1	64,911	64,911	64,911	
Fund balances/equity, September 30	\$ 30,121	\$ 30,121	\$ 73,116	\$ 42,995

LUBBOCK COUNTY, TEXAS
CDA CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-52

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 4,600	\$ 4,600	\$ 2,469	\$ (2,131)
<i>Other</i>	276,000	276,000	140,815	(135,185)
Total revenues	280,600	280,600	143,284	(137,316)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Other</i>	280,600	280,600	339,138	(58,538)
Total Legal	280,600	280,600	339,138	(58,538)
Total expenditures	280,600	280,600	339,138	(58,538)
Excess (deficiency) of revenues (under) expenditures			(195,854)	(195,854)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(195,854)	(195,854)
Fund balances/equity, October 1	240,616	240,616	240,616	
Fund balances/equity, September 30	\$ 240,616	\$ 240,616	\$ 44,762	\$ (195,854)

LUBBOCK COUNTY, TEXAS

SPATF GRANT- CDA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-53

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 378,153	\$ 378,153	\$ 378,534	\$ 381
Other	42,000	42,000	57,500	15,500
Total revenues	420,153	420,153	436,034	15,881
Expenditures:				
Current:				
Legal				
Salaries & Benefits	430,272	422,472	421,163	1,309
Supplies	74,479	82,279	83,427	(1,148)
Training/Dues	10,000	10,000	10,655	(655)
Professional Contract Services	42,000	42,000	42,000	
Total Legal	556,751	556,751	557,245	(494)
Capital Outlay			15,500	(15,500)
Total expenditures	556,751	556,751	572,745	(15,994)
Excess (deficiency) of revenues (under) expenditures	(136,598)	(136,598)	(136,711)	(113)
Transfers in	136,598	136,598	136,711	113
Total other financing sources (uses)	136,598	136,598	136,711	113
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-54

JAG-JUSTICE ASSISTANCE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 65,797	\$ 146,089	\$ 56,375	\$ (89,714)
Investment Earnings		1,489	1,485	(4)
Total revenues	65,797	147,577	57,860	(89,717)
Expenditures:				
Current:				
Legal				
Other	29,816	78,012	57,860	20,152
Total Legal	29,816	78,012	57,860	20,152
Capital Outlay	35,981	69,565		69,565
Total expenditures	65,797	147,577	57,860	89,717
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, 2014

EXHIBIT C-55

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 89,496	\$ 147,956	\$ 146,358	\$ (1,598)
Total revenues	89,496	147,956	146,358	(1,598)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	129,368	129,368	129,116	252
Supplies	320	58,780	58,460	320
Training/Dues	8,000	8,000	6,111	1,889
Total Legal	137,688	196,148	193,687	2,461
Total expenditures	137,688	196,148	193,687	2,461
Excess (deficiency) of revenues (under) expenditures	(48,192)	(48,192)	(47,329)	863
Transfers in	48,192	48,192	47,329	(863)
Total other financing sources (uses)	48,192	48,192	47,329	(863)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR DEBT SERVICE FUNDS

SEPTEMBER 30, 2014

	Interest & Sinking Fund 2007	Refunding Bonds Series 2013	Total Nonmajor Debt Service Funds (See Exhibit C-1)
ASSETS			
Assets:			
Pooled Cash & Cash Equivalents	\$ 268,920	\$ 37,662	\$ 306,582
Investments	1,011,650	141,682	1,153,332
Receivables (net of allowances for uncollectibles):			
Taxes	24,368		24,368
Other	4,431	621	5,052
Total Assets	\$ 1,309,369	\$ 179,965	\$ 1,489,334
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
Unearned Revenue:			
Total Liabilities			
Deferred Inflows of Resources:			
Unavailable Revenue- Property Taxes	\$ 7,492	\$	\$ 7,492
Total Deferred Inflows of Resources	7,492		7,492
Fund Balances			
Restricted For:			
Debt Service	1,301,877	179,965	1,481,842
Total Fund Balances	1,301,877	179,965	1,481,842
Total Liabilities, Deferred Inflows & Fund Balances	\$ 1,309,369	\$ 179,965	\$ 1,489,334

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES****NONMAJOR DEBT SERVICE FUNDS****FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Interest & Sinking Fund 2006	Interest & Sinking Fund 2003
Revenue:		
<i>Taxes</i>		
<i>Property Tax</i>	\$	\$
<i>Investment Earnings</i>		
<i>Other</i>		
Total revenues		
Expenditures:		
Current:		
<i>Debt Service:</i>		
<i>Principal Retirement</i>		
<i>Interest and Fiscal Charges</i>		
Total expenditures		
Excess (deficiency) of revenues (under) expenditures		
Other financing sources (uses):		
<i>Transfers in</i>		
<i>Transfers out</i>	(217,432)	(984,683)
Total other financing sources (uses)	(217,432)	(984,683)
Net change in fund balances	(217,432)	(984,683)
Fund balances/equity, October 1	217,432	984,683
Fund balances/equity, September 30	\$	\$

Interest & Sinking Fund 2007	Tax Notes Series 2013	Refunding Bonds Series 2013	Total Nonmajor Debt Service Funds (See Exhibit C-2)
\$ 6,076,379	\$ 1,169,863	\$ 162,880	\$ 7,409,122
50,519	1,733	1,071	53,323
		48	48
<u>6,126,898</u>	<u>1,171,596</u>	<u>163,999</u>	<u>7,462,493</u>
4,205,000	905,000		5,110,000
2,114,688	333,977	173,200	2,621,865
<u>6,319,688</u>	<u>1,238,977</u>	<u>173,200</u>	<u>7,731,865</u>
(192,790)	(67,381)	(9,201)	(269,372)
984,683	67,381	189,166	1,241,230
(39,115)			(1,241,230)
<u>945,568</u>	<u>67,381</u>	<u>189,166</u>	
752,778		179,965	(269,372)
549,099			1,751,214
<u>\$ 1,301,877</u>	<u>\$</u>	<u>\$ 179,965</u>	<u>\$ 1,481,842</u>

LUBBOCK COUNTY, TEXAS

INTEREST/SINKING FUND 2006

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-58

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Total revenues	\$	\$	\$	\$
Expenditures:				
Facilities				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures				
Other financing sources (uses):				
Transfers out			(217,432)	(217,432)
Total other financing sources (uses)			(217,432)	(217,432)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(217,432)	(217,432)
Fund balances/equity, October 1			217,432	217,432
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

INTEREST & SINKING 2003

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-59

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Total revenues	\$ _____	\$ _____	\$ _____	\$ _____
Expenditures:				
Facilities	_____	_____	_____	_____
Total expenditures	_____	_____	_____	_____
Excess (deficiency) of revenues (under) expenditures	_____	_____	_____	_____
Other financing sources (uses):				
Transfers out	_____	_____	(984,683)	(984,683)
Total other financing sources (uses)	_____	_____	(984,683)	(984,683)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(984,683)	(984,683)
Fund balances/equity, October 1			984,683	984,683
Fund balances/equity, September 30	\$ _____	\$ _____	\$ _____	\$ _____

LUBBOCK COUNTY, TEXAS

EXHIBIT C-60

INTEREST & SINKING 2007

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 6,182,762	\$ 6,182,762	\$ 6,076,379	\$ (106,383)
Investment Earnings	136,426	136,426	50,519	(85,907)
Total revenues	6,319,188	6,319,188	6,126,898	(192,290)
Expenditures:				
Facilities				
Debt Service				
Principal Retirement	4,205,000	4,205,000	4,205,000	
Interest and Fiscal Charges	2,114,188	2,114,688	2,114,688	
Total Debt Service	6,319,188	6,319,688	6,319,688	
Total expenditures	6,319,188	6,319,688	6,319,688	
Excess (deficiency) of revenues (under) expenditures		(500)	(192,790)	(192,290)
Other financing sources (uses):				
Transfers in			984,683	984,683
Transfers out			(39,115)	(39,115)
Total other financing sources (uses)			945,568	945,568
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(500)	752,778	753,278
Fund balances/equity, October 1	549,099	549,099	549,099	
Fund balances/equity, September 30	\$ 549,099	\$ 548,599	\$ 1,301,877	\$ 753,278

LUBBOCK COUNTY, TEXAS
EXHIBIT C-61

TAX NOTES SERIES 2013

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 1,211,740	\$ 1,211,740	\$ 1,169,863	\$ (41,877)
<i>Investment Earnings</i>	26,738	26,738	1,733	(25,005)
Total revenues	1,238,478	1,238,478	1,171,596	(66,882)
Expenditures:				
<i>Facilities</i>				
<i>Debt Service</i>				
<i>Principal Retirement</i>	905,000	905,000	905,000	
<i>Interest and Fiscal Charges</i>	333,478	333,978	333,977	1
Total Debt Service	1,238,478	1,238,978	1,238,977	1
Total expenditures	1,238,478	1,238,978	1,238,977	1
Excess (deficiency) of revenues (under) expenditures		(500)	(67,381)	(66,881)
Other financing sources (uses):				
<i>Transfers in</i>			67,381	67,381
Total other financing sources (uses)			67,381	67,381
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(500)		500
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ (500)	\$	\$ 500

LUBBOCK COUNTY, TEXAS

EXHIBIT C-62

REFUNDING BONDS SERIES 2013

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 168,972	\$ 168,972	\$ 162,880	\$ (6,092)
Investment Earnings	3,728	3,728	1,071	(2,657)
Other			48	48
Total revenues	172,700	172,700	163,999	(8,701)
Expenditures:				
Facilities				
Debt Service				
Interest and Fiscal Charges	172,700	173,200	173,200	
Total Debt Service	172,700	173,200	173,200	
Total expenditures	172,700	173,200	173,200	
Excess (deficiency) of revenues (under) expenditures		(500)	(9,201)	(8,701)
Other financing sources (uses):				
Transfers in			189,166	189,166
Total other financing sources (uses)			189,166	189,166
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(500)	179,965	180,465
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ (500)	\$ 179,965	\$ 180,465

LUBBOCK COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 SEPTEMBER 30, 2014

	LE Renovations	CRTC Renovations	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 907,428	\$ 631,506	\$ 1,538,934
<i>Investments</i>	3,413,655	2,375,664	5,789,319
Receivables (net of allowances for uncollectibles):			
<i>Other</i>	14,951	10,405	25,356
Total Assets	\$ 4,336,034	\$ 3,017,575	\$ 7,353,609
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
<i>Accounts Payable</i>	\$ 27,103	\$ 26,553	\$ 53,656
Total Liabilities	27,103	26,553	53,656
Deferred Inflows of Resources:			
Total Deferred Inflows of Resources			
Fund Balances			
<i>Restricted For:</i>			
<i>Capital Projects</i>	4,308,931	2,991,022	7,299,953
Total Fund Balances	4,308,931	2,991,022	7,299,953
Total Liabilities, Deferred Inflows & Fund Balances	\$ 4,336,034	\$ 3,017,575	\$ 7,353,609

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	LE Renovations	CRTC Renovations	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:			
<i>Investment Earnings</i>	\$ 89,052	\$ 60,815	\$ 149,867
<i>Other</i>	108,834		108,834
Total revenues	<u>197,886</u>	<u>60,815</u>	<u>258,701</u>
Expenditures:			
Current:			
<i>Capital Outlay</i>	422,489	123,703	546,192
Total expenditures	<u>422,489</u>	<u>123,703</u>	<u>546,192</u>
Excess (deficiency) of revenues (under) expenditures	(224,603)	(62,888)	(287,491)
Other financing sources (uses):			
Total other financing sources (uses)			
Net change in fund balances	(224,603)	(62,888)	(287,491)
Fund balances/equity, October 1	4,533,534	3,053,910	7,587,444
Fund balances/equity, September 30	<u>\$ 4,308,931</u>	<u>\$ 2,991,022</u>	<u>\$ 7,299,953</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-65

LE RENOVATIONS
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 2,000	\$ 2,000	\$ 89,052	\$ 87,052
<i>Other</i>			108,834	108,834
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>197,886</u>	<u>195,886</u>
Expenditures:				
<i>Capital Outlay</i>	<u>3,360,000</u>	<u>3,360,000</u>	<u>422,489</u>	<u>2,937,511</u>
Total expenditures	<u>3,360,000</u>	<u>3,360,000</u>	<u>422,489</u>	<u>2,937,511</u>
Excess (deficiency) of revenues (under) expenditures	<u>(3,358,000)</u>	<u>(3,358,000)</u>	<u>(224,603)</u>	<u>3,133,397</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,358,000)	(3,358,000)	(224,603)	3,133,397
Fund balances/equity, October 1	4,533,534	4,533,534	4,533,534	
Fund balances/equity, September 30	<u>\$ 1,175,534</u>	<u>\$ 1,175,534</u>	<u>\$ 4,308,931</u>	<u>\$ 3,133,397</u>

LUBBOCK COUNTY, TEXAS

CRTC RENOVATIONS

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-66

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 1,000	\$ 1,000	\$ 60,815	\$ 59,815
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>60,815</u>	<u>59,815</u>
Expenditures:				
<i>Capital Outlay</i>	2,240,000	2,240,000	123,703	2,116,297
Total expenditures	<u>2,240,000</u>	<u>2,240,000</u>	<u>123,703</u>	<u>2,116,297</u>
Excess (deficiency) of revenues (under) expenditures	<u>(2,239,000)</u>	<u>(2,239,000)</u>	<u>(62,888)</u>	<u>2,176,112</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(2,239,000)	(2,239,000)	(62,888)	2,176,112
Fund balances/equity, October 1	3,053,910	3,053,910	3,053,910	
Fund balances/equity, September 30	<u>\$ 814,910</u>	<u>\$ 814,910</u>	<u>\$ 2,991,022</u>	<u>\$ 2,176,112</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2014

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS:			
Current Assets:			
Pooled Cash & Cash Equivalents	\$ 724,303	\$ 1,725,908	\$ 2,450,211
Investments	2,724,760	6,492,699	9,217,459
Receivables (net of allowances for uncollectibles):			
Other	11,934	35,419	47,353
Other Current Assets		46,464	46,464
Total Current Assets	3,460,997	8,300,490	11,761,487
Total Assets	\$ 3,460,997	\$ 8,300,490	\$ 11,761,487
LIABILITIES:			
Current Liabilities:			
Accounts Payable	\$ 1,317,809	\$ 822,218	\$ 2,140,027
Total Current Liabilities	1,317,809	822,218	2,140,027
Total Liabilities	1,317,809	822,218	2,140,027
NET POSITION:			
Restricted For:			
Workers Compensation Claims		7,478,272	7,478,272
Health Insurance Claims	2,143,188		2,143,188
Total Net Position	\$ 2,143,188	\$ 7,478,272	\$ 9,621,460

LUBBOCK COUNTY, TEXASCOMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION

INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Other operating revenue</i>	\$ 9,647,992	\$ 1,196,433	\$ 10,844,425
Total Operating Revenues	<u>9,647,992</u>	<u>1,196,433</u>	<u>10,844,425</u>
OPERATING EXPENSES:			
<i>Administration</i>	610,294	79,505	689,799
<i>Insurance/Bonds</i>		186,668	186,668
<i>Life Insurance Premiums</i>	19,530		19,530
<i>Paid Claims</i>	7,858,619	578,434	8,437,053
Total Operating Expenses	<u>8,488,443</u>	<u>844,607</u>	<u>9,333,050</u>
Operating Income (Loss)	<u>1,159,549</u>	<u>351,826</u>	<u>1,511,375</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Investment Earnings</i>	52,796	192,808	245,604
Total Non-operating Revenues (Expenses)	<u>52,796</u>	<u>192,808</u>	<u>245,604</u>
Net Income (Loss) before Operating Transfers	<u>1,212,345</u>	<u>544,634</u>	<u>1,756,979</u>
TRANSFERS			
<i>Transfers Out</i>		(2,000,000)	(2,000,000)
Total Transfers		<u>(2,000,000)</u>	<u>(2,000,000)</u>
Net Income (Loss) after Operating Transfers	<u>1,212,345</u>	<u>(1,455,366)</u>	<u>(243,021)</u>
Net Assets, October 1	930,843	8,933,638	9,864,481
Net Assets, September 30	<u>\$ 2,143,188</u>	<u>\$ 7,478,272</u>	<u>\$ 9,621,460</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-9)
Cash Flows from Operating Activities:			
<i>Interfund Services Provided and Used</i>	\$ 9,741,953	\$ 1,181,357	\$ 10,923,310
<i>Cash Payments to Suppliers for Goods and Services</i>	(7,702,870)	(836,330)	(8,539,200)
Net Cash Provided (Used) by Operating Activities	<u>2,039,083</u>	<u>345,027</u>	<u>2,384,110</u>
Cash Flows from Non-capital Financing Activities:			
<i>Transfers From (To) Other Funds</i>		(2,000,000)	(2,000,000)
Net Cash Provided (Used) by Non-capital Financing Activities	<u> </u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>
Cash Flows from Investing Activities:			
<i>Purchase of Investment Securities</i>	(1,652,585)		(1,652,585)
<i>Proceeds from Sale and Maturities of Securities</i>		1,155,112	1,155,112
<i>Interest and Dividends on Investments</i>	52,796	192,808	245,604
Net Cash Provided (Used) for Investing Activities	<u>(1,599,789)</u>	<u>1,347,920</u>	<u>(251,869)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	439,294	(307,053)	132,241
Cash and Cash Equivalents at Beginning of Year	285,009	2,032,961	2,317,970
Cash and Cash Equivalents at End of Year	<u>\$ 724,303</u>	<u>\$ 1,725,908</u>	<u>\$ 2,450,211</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$ 1,159,549	\$ 351,826	\$ 1,511,375
Change in Assets and Liabilities:			
<i>Decrease (Increase) in Receivables</i>	93,961	(15,076)	78,885
<i>Decrease (Increase) in Other Assets</i>		(3,507)	(3,507)
<i>Increase (Decrease) in Accounts Payable</i>	785,573	11,784	797,357
Total Adjustments	<u>879,534</u>	<u>(6,799)</u>	<u>872,735</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,039,083</u>	<u>\$ 345,027</u>	<u>\$ 2,384,110</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2014

	County Treasurer	Tax Assessor Collector	County Clerk	District Clerk
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 292,825	\$ 173,370	\$ 1,247,201	\$ 4,649,959
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
<i>Other Current Assets</i>				
Total Assets and Other Debits	\$ 292,825	\$ 173,370	\$ 1,247,201	\$ 4,649,959
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$
<i>Accounts Payable</i>				
<i>Due to Other Governments</i>		153,195	9,359	17,331
<i>Accrued Wages</i>				
<i>Due to Trust Beneficiaries</i>			1,204,412	3,489,503
<i>Other Liabilities</i>	292,825	20,175	33,430	1,143,125
Total Liabilities	292,825	173,370	1,247,201	4,649,959
Total Liabilities, Equity & Other Credits	\$ 292,825	\$ 173,370	\$ 1,247,201	\$ 4,649,959

Medical Examiner Fund	District Attorney	Sheriff	Juvenile Probation	FSA Fund
\$ 17,184	\$ 346,583	\$ 265,383	\$ 54	\$ 14,542
4,907				7,776
	14,317			
<u>\$ 22,091</u>	<u>\$ 360,900</u>	<u>\$ 265,383</u>	<u>\$ 54</u>	<u>\$ 22,318</u>
\$	\$	\$	\$	\$
4,908	214,799			22,318
	146,101	253,462		
17,183		11,921	54	
<u>22,091</u>	<u>360,900</u>	<u>265,383</u>	<u>54</u>	<u>22,318</u>
<u>\$ 22,091</u>	<u>\$ 360,900</u>	<u>\$ 265,383</u>	<u>\$ 54</u>	<u>\$ 22,318</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2014

	Drug Court	MH/ MR Caseload	Substance Abuse	Pretrial Services
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 14,792	\$ 16,000	\$ 7,195	\$ 27,912
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
<i>Other Current Assets</i>				
Total Assets and Other Debits	\$ 14,792	\$ 16,000	\$ 7,195	\$ 27,912
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 355	\$ 317	\$ 179	\$ 375
<i>Accounts Payable</i>	1,307	545	565	1,324
<i>Due to Other Governments</i>				
<i>Accrued Wages</i>	553	481	196	502
<i>Due to Trust Beneficiaries</i>				
<i>Other Liabilities</i>	12,577	14,657	6,255	25,711
Total Liabilities	14,792	16,000	7,195	27,912
Total Liabilities, Equity & Other Credits	\$ 14,792	\$ 16,000	\$ 7,195	\$ 27,912

<u>Basic Supervision</u>	<u>Intensive Support</u>	<u>Day Resource</u>	<u>Diagnostic Unit 032 CCP</u>	<u>Caseload Reduction 019-DP</u>
\$ 800,301	\$ 32,590	\$ 40,359	\$ 56,679	\$ 17,004
36,317				
<u>\$ 836,618</u>	<u>\$ 32,590</u>	<u>\$ 40,359</u>	<u>\$ 56,679</u>	<u>\$ 17,004</u>
\$ 9,417	\$ 299	\$ 432	\$ 483	\$ 826
71,958	1,089	1,558	1,697	3,504
10,353	436	623	650	1,474
167,069				
577,821	30,766	37,746	53,849	11,200
<u>836,618</u>	<u>32,590</u>	<u>40,359</u>	<u>56,679</u>	<u>17,004</u>
<u>\$ 836,618</u>	<u>\$ 32,590</u>	<u>\$ 40,359</u>	<u>\$ 56,679</u>	<u>\$ 17,004</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2014

	CRTC Aftercare 020-DP	Veteran's Drug Court
ASSETS AND OTHER DEBITS		
Assets:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 17,054	\$ 86,899
Receivables (net of allowances for uncollectibles):		
<i>Other</i>		
<i>Other Current Assets</i>		
Total Assets and Other Debits	\$ 17,054	\$ 86,899
LIABILITIES, EQUITY AND OTHER CREDITS		
Liabilities:		
<i>Payroll Taxes and Related Items</i>	\$ 287	\$ 160
<i>Accounts Payable</i>	1,119	560
<i>Due to Other Governments</i>		
<i>Accrued Wages</i>	449	210
<i>Due to Trust Beneficiaries</i>		
<i>Other Liabilities</i>	15,199	85,969
Total Liabilities	17,054	86,899
Total Liabilities, Equity & Other Credits	\$ 17,054	\$ 86,899

SPOT- CSCD Rider 84	Pre-Trial Release Fund	Court Residential	Total Agency Funds (See Exhibit A-10)
\$ 31,662	\$ 2,621	\$ 1,019,886	\$ 9,178,055
			49,000
			14,317
<u>\$ 31,662</u>	<u>\$ 2,621</u>	<u>\$ 1,019,886</u>	<u>\$ 9,241,372</u>
\$ 1,162	\$ 406	\$ 11,147	\$ 25,845
3,445	1,589	31,066	143,644
		156	399,748
1,660	625	16,387	34,599
			5,260,547
25,395	1	961,130	3,376,989
<u>31,662</u>	<u>2,621</u>	<u>1,019,886</u>	<u>9,241,372</u>
<u>\$ 31,662</u>	<u>\$ 2,621</u>	<u>\$ 1,019,886</u>	<u>\$ 9,241,372</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-71

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2014

	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
COUNTY TREASURER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 222,858	\$ 394,211	\$ 324,244	\$ 292,825
Total Assets	<u>\$ 222,858</u>	<u>\$ 394,211</u>	<u>\$ 324,244</u>	<u>\$ 292,825</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	222,858	394,211	324,244	292,825
Total Liabilities	<u>\$ 222,858</u>	<u>\$ 394,211</u>	<u>\$ 324,244</u>	<u>\$ 292,825</u>
TAX ASSESSOR/COLLECTOR				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 206,768	\$ 144,054,077	\$ 144,087,475	\$ 173,370
<i>Other Receivables</i>	162	2,006	2,168	
Total Assets	<u>\$ 206,930</u>	<u>\$ 144,056,083</u>	<u>\$ 144,089,643</u>	<u>\$ 173,370</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	205,069	141,422,527	141,474,401	153,195
<i>Other Liabilities</i>	1,861	2,633,556	2,615,242	20,175
Total Liabilities	<u>\$ 206,930</u>	<u>\$ 144,056,083</u>	<u>\$ 144,089,643</u>	<u>\$ 173,370</u>
COUNTY CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,367,856	\$ 3,753,404	\$ 3,874,059	\$ 1,247,201
Total Assets	<u>\$ 1,367,856</u>	<u>\$ 3,753,404</u>	<u>\$ 3,874,059</u>	<u>\$ 1,247,201</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	9,858	3,118,223	3,118,722	9,359
<i>Due to Trust Beneficiaries</i>	1,323,440	375,697	494,725	1,204,412
<i>Other Liabilities</i>	34,558	259,484	260,612	33,430
Total Liabilities	<u>\$ 1,367,856</u>	<u>\$ 3,753,404</u>	<u>\$ 3,874,059</u>	<u>\$ 1,247,201</u>
DISTRICT CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 5,267,726	\$ 3,720,827	\$ 4,338,594	\$ 4,649,959
Total Assets	<u>\$ 5,267,726</u>	<u>\$ 3,720,827</u>	<u>\$ 4,338,594</u>	<u>\$ 4,649,959</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	18,374	69,736	70,779	17,331
<i>Due to Trust Beneficiaries</i>	3,915,103	734,701	1,160,301	3,489,503
<i>Other Liabilities</i>	1,334,249	2,916,390	3,107,514	1,143,125
Total Liabilities	<u>\$ 5,267,726</u>	<u>\$ 3,720,827</u>	<u>\$ 4,338,594</u>	<u>\$ 4,649,959</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-71

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2014

	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
MEDICAL EXAMINER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 15,708	\$ 233,207	\$ 231,731	\$ 17,184
<i>Other Receivables</i>	16,629	125,510	137,232	4,907
Total Assets	<u>\$ 32,337</u>	<u>\$ 358,717</u>	<u>\$ 368,963</u>	<u>\$ 22,091</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	16,629	125,511	137,232	4,908
<i>Other Liabilities</i>	15,708	233,206	231,731	17,183
Total Liabilities	<u>\$ 32,337</u>	<u>\$ 358,717</u>	<u>\$ 368,963</u>	<u>\$ 22,091</u>
DISTRICT ATTORNEY				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 325,875	\$ 1,978,631	\$ 1,957,923	\$ 346,583
<i>Other Current Assets</i>	14,268	1,511	1,462	14,317
Total Assets	<u>\$ 340,143</u>	<u>\$ 1,980,142</u>	<u>\$ 1,959,385</u>	<u>\$ 360,900</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	183,765	1,808,365	1,777,331	214,799
<i>Due to Trust Beneficiaries</i>	156,378	171,777	182,054	146,101
Total Liabilities	<u>\$ 340,143</u>	<u>\$ 1,980,142</u>	<u>\$ 1,959,385</u>	<u>\$ 360,900</u>
SHERIFF				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 436,774	\$ 4,107,269	\$ 4,278,660	\$ 265,383
Total Assets	<u>\$ 436,774</u>	<u>\$ 4,107,269</u>	<u>\$ 4,278,660</u>	<u>\$ 265,383</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>				
<i>Due to Trust Beneficiaries</i>	433,481	3,077,307	3,257,326	253,462
<i>Other Liabilities</i>	3,293	1,029,962	1,021,334	11,921
Total Liabilities	<u>\$ 436,774</u>	<u>\$ 4,107,269</u>	<u>\$ 4,278,660</u>	<u>\$ 265,383</u>
JUVENILE PROBATION				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 324	\$ 9,791	\$ 10,061	\$ 54
Total Assets	<u>\$ 324</u>	<u>\$ 9,791</u>	<u>\$ 10,061</u>	<u>\$ 54</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	324	9,791	10,061	54
Total Liabilities	<u>\$ 324</u>	<u>\$ 9,791</u>	<u>\$ 10,061</u>	<u>\$ 54</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2014****EXHIBIT C-71**

	Balance October 1, 2013	Additions	Deductions	Balance September 30, 2014
FSA FUND				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 16,758	\$ 187,699	\$ 189,915	\$ 14,542
<i>Other Receivables</i>		105,780	98,004	7,776
Total Assets	<u>\$ 16,758</u>	<u>\$ 293,479</u>	<u>\$ 287,919</u>	<u>\$ 22,318</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 16,758	\$ 293,479	\$ 287,919	\$ 22,318
Total Liabilities	<u>\$ 16,758</u>	<u>\$ 293,479</u>	<u>\$ 287,919</u>	<u>\$ 22,318</u>
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,033,422	\$ 18,129,024	\$ 17,991,492	\$ 2,170,954
<i>Other Receivables</i>	43,193	471,838	478,714	36,317
<i>Other Current Assets</i>	5,586		5,586	
Total Assets	<u>\$ 2,082,201</u>	<u>\$ 18,600,862</u>	<u>\$ 18,475,792</u>	<u>\$ 2,207,271</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 104,275	\$ 4,488,308	\$ 4,471,257	\$ 121,326
<i>Payroll Liabilities</i>	22,411	4,224,821	4,221,387	25,845
<i>Accrued Wages</i>	33,600	34,599	33,600	34,599
<i>Due to Other Governments</i>	424	38,430	38,698	156
<i>Due to Trust Beneficiaries</i>	169,309	585,307	587,547	167,069
<i>Other Liabilities</i>	1,752,182	9,229,397	9,123,303	1,858,276
Total Liabilities	<u>\$ 2,082,201</u>	<u>\$ 18,600,862</u>	<u>\$ 18,475,792</u>	<u>\$ 2,207,271</u>
TOTAL AGENCY FUNDS:				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 9,894,069	\$ 176,568,140	\$ 177,284,154	\$ 9,178,055
<i>Other Receivables</i>	59,984	705,134	716,118	49,000
<i>Other Current Assets</i>	19,854	1,511	7,048	14,317
Total Assets	<u>\$ 9,973,907</u>	<u>\$ 177,274,785</u>	<u>\$ 178,007,320</u>	<u>\$ 9,241,372</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 121,033	\$ 4,781,787	\$ 4,759,176	\$ 143,644
<i>Payroll Liabilities</i>	22,411	4,224,821	4,221,387	25,845
<i>Accrued Wages</i>	33,600	34,599	33,600	34,599
<i>Due to Other Governments</i>	434,119	146,582,792	146,617,163	399,748
<i>Due to Trust Beneficiaries</i>	5,997,711	4,944,789	5,681,953	5,260,547
<i>Other Liabilities</i>	3,365,033	16,705,997	16,694,041	3,376,989
Total Liabilities	<u>\$ 9,973,907</u>	<u>\$ 177,274,785</u>	<u>\$ 178,007,320</u>	<u>\$ 9,241,372</u>

STATISTICAL SECTION

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

Contents	Page
Financial Trends	159-164
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	165-172
<i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	
Debt Capacity	173-176
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	177-179
<i>These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	180-185
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

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

LUBBOCK COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

TABLE D-1

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013 *	2014
Governmental Activities										
Net Investment in										
Capital Assets										
Restricted	\$ 43,888,971	\$ 67,105,044	\$ 62,712,095	\$ 66,494,849	\$ 76,427,667	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107	\$ 76,696,453	\$ 76,148,040
Unrestricted	648,250	975,184	14,083,645	16,018,958	8,438,051	7,152,326	7,008,644	7,647,690	9,338,658	8,781,795
Total Governmental	42,547,869	52,436,626	52,023,049	53,366,962	56,563,420	54,864,273	55,450,483	57,464,357	57,639,169	64,178,788
Act. Net Position	\$ 87,085,090	\$ 120,516,854	\$ 128,818,789	\$ 135,880,769	\$ 141,429,138	\$ 142,881,072	\$ 142,790,033	\$ 144,380,154	\$ 143,674,280	\$ 149,108,623
Primary Government										
Net Investment in										
Capital Assets										
Restricted	\$ 43,888,971	\$ 67,105,044	\$ 62,712,095	\$ 66,494,849	\$ 76,427,667	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107	\$ 76,696,453	\$ 76,148,040
Unrestricted	648,250	975,184	14,083,645	16,018,958	8,438,051	7,152,326	7,008,644	7,647,690	9,338,658	8,781,795
Total Primary	42,547,869	52,436,626	52,023,049	53,366,962	56,563,420	54,864,273	55,450,483	57,464,357	57,639,169	64,178,788
Govt Net Position	\$ 87,085,090	\$ 120,516,854	\$ 128,818,789	\$ 135,880,769	\$ 141,429,138	\$ 142,881,072	\$ 142,790,033	\$ 144,380,154	\$ 143,674,280	\$ 149,108,623

* During the 2013 fiscal year, the County adopted GASB No. 63 which now refers to "net position" rather than "net assets".

TABLE D-2

LUBBOCK COUNTY, TEXAS
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental Activities:										
General Govt \$	5,480,952	5,856,634	6,453,132	7,015,128	7,434,471	8,004,716	8,859,209	8,498,577	8,208,795	8,774,217
Financial Govt	2,083,757	2,147,259	2,347,656	2,451,136	2,769,814	2,908,700	3,059,364	3,081,007	3,240,850	3,379,041
Judicial	6,438,088	7,077,256	7,695,250	8,975,221	9,836,363	10,545,766	12,064,803	15,035,135	14,710,333	15,514,192
Legal	4,901,701	5,079,788	5,812,145	6,529,803	7,198,406	7,415,315	7,312,562	7,258,859	7,384,153	7,227,973
Public Safety	16,949,725	17,814,343	21,633,272	22,396,784	28,774,605	30,989,676	35,211,920	35,922,248	37,359,000	38,765,218
Correctional	6,214,338	6,184,457	6,651,410	7,527,666	7,846,616	7,652,884	7,558,990	7,514,422	7,649,688	7,843,500
Perm. Impr.	185,210	225,251	127,030	110,688		463,638	774,357	487,438		
Facilities	3,879,450	3,959,323	4,150,959	4,473,611	4,889,932	5,460,926	6,130,735	6,318,397	7,194,047	7,477,493
Health	199,472	202,269	267,289	234,663	237,884	212,737	191,180	214,260	239,259	234,006
Welfare	371,751	375,043	388,241	446,317	478,288	472,167	465,192	465,674	485,615	474,970
Conservation	175,572	184,487	185,123	227,126	249,447	241,255	234,983	195,512	233,436	254,811
Elections	702,220	3,467,902	1,121,082	1,925,008	1,759,796	1,510,930	1,439,838	2,005,546	1,384,952	2,130,715
Culture/Recreation	300,180	403,482	375,531	463,595	523,337	530,992	572,297	633,532	761,910	680,173
Transportation	2,620,960	4,817,898	4,897,165	5,397,017	6,164,716	6,616,841	7,156,777	7,415,012	7,142,563	6,569,154
Interest										
and related cost	3,656,845	3,769,436	4,610,709	3,409,349	3,588,608	3,435,497	3,273,863	3,112,770	3,599,742	2,733,044
Bond Iss. Costs	98,234									
Total Governmental										
Activities Exp. \$	54,258,455	61,564,828	66,715,994	71,583,112	81,752,283	86,462,040	94,306,070	98,158,389	99,594,343	102,058,508
Total Primary Government										
Expense \$	54,258,455	61,564,828	66,715,994	71,583,112	81,752,283	86,462,040	94,306,070	98,158,389	99,594,343	102,058,508
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Admin. \$	3,070,902	3,191,608	3,328,985	3,421,786	3,128,090	2,912,679	2,699,768	2,489,280	2,750,083	2,276,593
Judicial	3,767,729	5,207,590	5,491,287	2,857,839	4,742,889	3,206,922	4,344,616	5,418,125	5,679,327	5,688,091
Legal	1,097,419	1,121,039	1,204,688	1,404,003	1,514,949	1,674,542	1,507,622	1,369,128	1,175,056	1,094,588
Public Safety	1,676,123	1,741,015	1,727,613	1,606,384	1,844,252	2,206,391	3,943,610	4,916,548	5,262,199	4,931,081
Transportation	2,502,049	2,527,226	2,225,294	2,240,227	2,573,996	2,657,502	2,642,041	3,049,365	2,787,044	3,308,161
Other Activities	1,547,782	1,793,105	1,544,761	2,187,830	2,547,951	2,415,929	2,524,689	2,996,312	3,138,394	4,391,067
Operating Grants	3,703,629	4,859,794	4,003,264	4,598,188	4,601,226	5,388,953	7,684,739	8,267,815	7,743,002	5,856,994
Total Governmental Activities										
Program Rev. \$	17,365,633	20,441,377	19,525,892	18,316,257	20,953,353	20,462,918	25,347,085	28,506,573	28,535,105	27,546,575
Total Primary Government										
Program Rev. \$	17,365,633	20,441,377	19,525,892	18,316,257	20,953,353	20,462,918	25,347,085	28,506,573	28,535,105	27,546,575

TABLE D-2 (cont.)

General Revenues and Other Changes in Net Position

Governmental Activities:

Prop Taxes, Gen. \$	19,518,608 \$	21,773,741 \$	26,150,607 \$	30,775,243 \$	35,904,030 \$	37,943,040 \$	40,131,708 \$	41,719,254 \$	45,909,993 \$	46,769,105
Prop Taxes, Debt	6,510,395	6,693,643	7,020,944	7,765,640	7,659,441	7,746,912	7,052,586	7,010,742	6,934,757	7,409,122
Sales Tax	14,109,684	15,001,083	15,657,683	16,550,411	16,789,335	16,740,827	17,718,530	18,874,843	20,482,745	21,308,578
Boat and Mtr Tax	1,228	116								
State Mixed Drink T	729,512	807,916	839,903	846,892	987,278	959,558	988,696	858,161	972,476	1,212,552
Bingo Tax	198,567	303,014	249,758	283,280	291,069	288,995	312,221	308,662	299,932	286,079
Invest. Earnings	3,374,540	3,728,012	5,381,424	3,476,288	4,335,410	3,459,240	2,545,722	1,287,313	(4,013,115)	2,788,020
Contributions	13,104									
Miscellaneous	127,772	210,361	191,718	203,125	360,282	25,664	61,623	931,177	219,788	168,233
Disposal of Property		229,733		427,956	20,454	286,820	56,860	251,785	146,788	4,587
Transfers									(600,000)	
Total Govt Activities \$	44,583,410 \$	48,747,619 \$	55,492,037 \$	60,328,835 \$	66,347,299 \$	67,451,056 \$	68,867,946 \$	71,241,937 \$	70,353,364 \$	79,946,276
Total Primary Govt \$	44,583,410 \$	48,747,619 \$	55,492,037 \$	60,328,835 \$	66,347,299 \$	67,451,056 \$	68,867,946 \$	71,241,937 \$	70,353,364 \$	79,946,276

Change in Net Position

Governmental Activ \$	7,690,588 \$	7,624,168 \$	8,301,935 \$	7,061,980 \$	5,548,369 \$	1,451,934 \$	(91,039) \$	1,590,121 \$	(705,874) \$	5,434,343
Total Primary Govt \$	7,690,588 \$	7,624,168 \$	8,301,935 \$	7,061,980 \$	5,548,369 \$	1,451,934 \$	(91,039) \$	1,590,121 \$	(705,874) \$	5,434,343

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

	2005	2006	2007	2008	2009	2010	2011*	2012	2013	2014
General Fund										
Reserved	\$ 250,000	\$ 375,000	\$ 500,000	\$ 625,000	\$ 750,000	\$ 875,000	\$	\$	\$	\$
Unreserved	16,048,993	18,145,155	21,983,362	23,574,538	26,599,530	27,138,098		401,726	523,036	469,661
Nonspendable							250,428			
Assigned For:							875,000	875,000	875,000	875,000
Insurance Claims							30,368,958	31,797,529	32,577,164	38,486,851
Unassigned										
Total General Fund	\$ 16,298,993	\$ 18,520,155	\$ 22,483,362	\$ 24,199,538	\$ 27,349,530	\$ 28,013,098	\$ 31,494,386	\$ 33,074,255	\$ 33,975,200	\$ 39,831,512
All Other Governmental Funds										
Reserved	\$ 648,250	\$ 975,184	\$ 711,547	\$ 1,192,356	\$ 1,663,894	\$ 2,233,068	\$	\$	\$	\$
Unreserved, Reported In:										
Special Revenue Funds	10,134,684	10,975,196	11,793,031	14,509,868	16,740,536	17,243,907				
Capital Projects Funds	78,387,405	56,147,341	31,183,689	14,826,602	6,774,157	4,919,258	41,766	46,128	1,715	6,543
Nonspendable										
Restricted For:										
Debt Service							2,098,319	1,922,598	1,751,214	1,481,842
Capital Projects							4,910,325	5,725,092	7,587,444	7,299,953
Public Transportation							5,843,295			
Parks and Recreation							1,986,322	1,934,179	1,474,823	1,367,209
Permanent Improvements							1,416,636			
Juvenile Services							303,200	714,874	926,167	947,226
Judicial Services							1,243,567			
Legal Services							333,681			
Election Services							472,254			
General Administration							3,808,309	428,774	445,315	553,549
Public Safety							1,305,639			
County Road Const & Maint								6,080,620	5,042,946	5,924,373
Bldg Const & Maint								1,100,433	959,348	1,375,447
Information and Technology								321,801	368,714	442,213
Dispute Resolution								880	(21,803)	(78)
Criminal Justice								1,174,816	1,259,820	1,204,849
Child & Family Services								4,893	8,817	14,718
Law Library								17,195	4,180	(3,858)
Records Preservation								4,047,006	4,528,930	4,833,197
Court House Security								7,074	14,207	23,082
Historical Preservation Programs								11,810	12,288	12,655
Public Defender Program								1,156,442	1,733,614	1,116,317
Inmate Welfare								1,454,184	1,741,300	1,970,260
Total All Other Governmental Funds	\$ 89,170,339	\$ 68,097,721	\$ 43,688,267	\$ 30,528,826	\$ 25,178,587	\$ 24,396,233	\$ 26,148,799	\$ 27,839,039	\$ 28,569,497	\$ 28,569,497

* During the 2011 fiscal year, the County adopted GASB No. 54 which restructured fund balance classifications.

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	\$ 40,305,434	\$ 43,529,027	\$ 48,808,070	\$ 55,086,219	\$ 60,335,452	\$ 62,439,012	\$ 65,108,195	\$ 67,494,433	\$ 73,342,764	\$ 75,541,618
Licenses, Fees and Permits	87,711	102,657	104,287	100,766	147,788	148,015	156,170	158,708	145,676	130,346
Intergovernmental	4,662,003	6,060,667	4,665,978	5,300,845	7,085,978	7,482,055	9,654,429	11,243,008	11,018,374	10,598,763
Fees of Office	3,777,110	4,374,045	4,398,158	4,484,277	4,538,669	4,795,149	4,947,574	5,007,175	4,866,885	4,697,233
Commissions	2,970,272	3,077,586	3,577,502	3,655,340	3,123,909	2,777,813	2,881,735	3,093,597	3,895,439	3,804,241
Charges for Services	3,238,880	3,547,730	3,852,893	4,329,201	3,107,400	3,594,042	4,808,271	5,175,525	5,582,821	6,086,591
Fines and Forfeitures	2,312,879	2,215,442	2,042,731	1,850,786	1,709,480	1,693,861	1,699,933	2,174,210	1,643,791	1,327,174
Investment Earnings	2,918,315	3,154,771	4,655,027	2,777,588	3,791,292	2,919,969	2,044,802	834,060	(4,612,640)	2,163,278
Other	1,904,534	2,682,760	2,347,173	2,843,070	2,740,840	3,159,332	2,973,089	4,254,629	3,434,233	3,418,587
Total Revenues	62,177,138	68,744,685	74,451,819	80,428,092	86,580,637	89,009,248	94,274,198	99,435,345	99,317,343	107,767,831
Expenditures										
General Administration	5,357,000	5,835,669	6,255,903	6,804,020	7,156,514	7,715,399	8,548,278	8,161,657	7,771,614	8,359,661
Financial Administration	2,172,429	2,225,517	2,389,757	2,409,072	2,653,794	2,718,786	2,918,793	2,993,385	3,139,075	3,416,884
Judicial	6,567,871	7,175,603	7,737,860	8,897,030	9,611,270	10,236,066	11,837,456	14,852,968	14,441,204	15,593,971
Legal	4,894,193	5,040,470	5,681,372	6,268,598	6,818,985	6,933,212	6,935,936	6,934,570	7,044,905	7,112,011
Public Safety	17,851,493	19,294,987	20,586,646	22,508,790	27,335,818	28,698,578	29,456,270	30,454,008	31,900,855	34,522,845
Correctional	6,019,448	6,005,292	6,406,715	7,159,673	7,227,402	7,006,979	7,036,201	7,103,220	7,208,506	7,680,822
Permanent Improvements	185,210	225,251	127,030	110,688	127,030	463,638	774,357	487,438		
Facilities	2,934,559	3,037,870	3,186,167	3,734,762	3,966,085	4,478,444	4,924,225	5,063,233	5,892,326	6,056,260
Health	199,326	202,102	266,405	233,857	225,100	207,453	198,210	212,274	237,806	234,533
Welfare	365,963	376,925	393,085	444,432	469,309	457,877	454,753	458,127	473,163	482,105
Conservation	171,639	179,995	176,460	214,217	235,422	223,534	217,817	185,210	223,025	249,239
Elections	709,082	3,444,478	1,087,390	1,879,652	1,704,866	1,440,606	1,395,960	1,957,539	1,284,706	2,055,842
Culture/Recreation	288,001	375,689	337,590	438,125	476,821	470,115	497,653	554,268	593,475	577,107
Transportation	2,141,277	2,192,246	2,180,524	2,872,754	3,436,493	3,776,685	4,506,568	4,621,951	4,370,360	3,740,642
Capital Outlay	5,192,622	38,058,417	30,371,479	20,598,315	11,058,221	7,014,879	4,911,420	4,368,889	6,984,054	5,249,274
Principal on Long-Term Debt	3,092,539	3,188,877	3,600,704	4,088,042	4,059,258	4,065,000	4,225,000	4,529,407	4,668,676	5,206,623
Interest & Fiscal Charges	3,661,035	3,562,510	4,117,739	3,509,329	3,366,554	3,220,783	3,063,258	2,907,246	2,851,640	2,643,242
Total Expenditures	61,803,687	100,421,898	94,902,826	92,171,356	89,801,912	89,128,034	91,902,155	95,845,390	99,085,390	103,181,061

TABLE D-4 (cont)

Excess of Revenues Over (Under) Expenditures	373,451	(31,677,213)	(20,451,007)	(11,743,264)	(3,221,275)	(118,786)	2,372,043	3,589,955	231,953	4,586,770
Other Financing Sources (Uses)										
Proceeds from Bonds		12,765,000	52,915,000						4,695,000	
Proceeds from Tax Notes									7,710,000	
Proceeds from Capital Lease										
Transfers In	2,313,848	2,728,676	16,620,847	5,537,469	4,727,905	6,852,090	476,325	375,400	15,344,342	13,615,363
Premium or Discount										
on Issuance of Bonds & Tax Notes		60,756	353,777						1,175,247	
Payment to Refunded Bond Escrow			(53,264,017)						(10,621,015)	
Transfers Out	(2,313,848)	(2,728,676)	(16,620,847)	(5,537,469)	(4,727,905)	(6,852,090)	(12,119,522)	(12,653,881)	(15,944,342)	(11,615,363)
Total Other Financing Sources (Uses)		12,825,756	4,760				476,325	375,400	2,359,232	2,000,000
Net Change in Fund Balances	\$ 373,451 \$	(18,851,457) \$	(20,446,247) \$	(11,743,264)	(3,221,275) \$	(118,786) \$	2,848,368 \$	3,965,355 \$	2,591,185 \$	6,586,770
Debt Service As A Percentage Of Noncapital Expenditures	11.9%	10.8%	12.0%	10.6%	9.4%	8.9%	8.4%	8.1%	8.2%	8.0%

LUBBOCK COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Property Tax	Sales Tax	Boat and Motor Tax	Total
2005	\$ 26,194,522	\$ 14,109,684	\$ 1,228	\$ 40,305,434
2006	28,527,828	15,001,083	116	43,529,027
2007	33,150,387	15,657,683		48,808,070
2008	38,535,808	16,550,411		55,086,219
2009	43,546,117	16,789,335		60,335,452
2010	45,698,185	16,740,827		62,439,012
2011	47,389,665	17,718,530		65,108,195
2012	48,619,590	18,874,843		67,494,433
2013	52,860,019	20,482,745		73,342,764
2014	54,233,040	21,308,578		75,541,618

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

Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2005	\$ 9,214,233,179	\$ 1,403,624,337	\$ 724,135,636	\$ 9,893,721,880	0.25587
2006	10,374,845,321	1,405,264,560	735,609,658	11,044,500,223	0.261623
2007	10,880,263,318	1,746,120,753	705,420,210	11,920,963,861	0.285763
2008	11,912,136,911	1,847,807,029	702,439,568	13,057,504,372	0.306148
2009	12,691,774,242	2,009,130,131	688,625,425	14,012,278,948	0.326200
2010	13,204,650,438	2,014,381,046	788,497,363	14,430,534,121	0.329458
2011	13,515,820,204	2,050,480,372	693,930,142	14,872,370,434	0.329458
2012	13,998,015,199	2,091,657,444	783,358,616	15,306,314,027	0.329458
2013	14,564,670,616	2,176,330,092	758,345,526	15,982,655,182	0.346477
2014	15,081,539,433	2,253,563,364	802,105,542	16,532,997,255	0.345310

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS
DIRECT AND OVERLAPPING (1) PROPERTY TAX RATES
LAST TEN FISCAL YEARS

Fiscal Year	Lubbock County Direct Rates				Overlapping Rates			Total Direct & Overlapping Rates
	Basic Rate	General Obligation Debt Service	Total Direct Rate		High Plains Water District	Lubbock County Hospital District		
2005	\$ 0.192410	\$ 0.063460	\$ 0.255870	\$	0.008400	0.107420	\$	0.371690
2006	0.201183	0.060440	0.261623		0.008400	0.110340		0.380363
2007	0.225323	0.060440	0.285763		0.008400	0.114200		0.408363
2008	0.245412	0.060768	0.306180		0.008400	0.116610		0.431190
2009	0.268930	0.057270	0.326200		0.007940	0.120670		0.454810
2010	0.273640	0.055818	0.329458		0.007940	0.120840		0.458238
2011	0.280680	0.048778	0.329458		0.007850	0.120810		0.458118
2012	0.281946	0.047512	0.329458		0.007760	0.120720		0.457938
2013	0.301123	0.045354	0.346477		0.007540	0.119190		0.473207
2014	0.298094	0.047216	0.345310		0.008100	0.118440		0.471850

Source: Lubbock Central Appraisal District

(1) Overlapping rates are those of local governments that apply to property owners within Lubbock County. Not all overlapping rates apply to all Lubbock County property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district).

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

Taxpayer	2014			2005		
	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value
Macerich Lubbock LTD	\$ 131,107,405	2	0.79%	\$ 108,699,129	1	1.10%
Southwestern Public Service	164,106,813	1	0.99%	103,074,570	2	1.00%
Southwestern Bell Telephone				62,921,850	3	0.60%
Energas				31,143,650	4	0.30%
MC Canton Woods, LC				28,579,090	5	0.30%
X Fab Texas Inc				24,220,539	6	0.20%
Mclane Food Services				23,831,512	7	0.20%
Lubbock Two Associates, LLC				23,000,000	8	0.20%
Burlington Northern and Santa Fe	51,211,770	6	0.31%	22,652,290	9	0.20%
Lubbock Main Street Assoc.				22,200,000	10	0.20%
Texland Petroleum	94,966,541	3	0.57%			
United Supermarket	77,310,405	4	0.47%			
Atmos Energy/ West Texas Div	57,025,670	5	0.34%			
Brown H L Operating LLC	43,799,800	7	0.26%			
AT&T Mobility LLC	43,705,360	8	0.26%			
Pyco Industries	43,169,713	9	0.26%			
South Plains Electric Coop Inc	39,251,230	10	0.24%			
Total	\$ 745,654,707		4.51%	\$ 450,322,630		4.30%

Source: Lubbock Central Appraisal District

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2005	\$ 26,128,954	\$ 25,328,631	96.94%	\$ 727,283	\$ 26,055,914	99.72%
2006	28,894,952	28,130,220	97.35%	671,539	28,801,759	99.68%
2007	33,721,116	32,881,632	97.51%	733,369	33,615,001	99.69%
2008	39,098,828	38,337,593	98.05%	639,116	38,976,709	99.69%
2009	44,471,509	43,576,154	97.99%	752,815	44,328,969	99.68%
2010	46,564,850	45,596,925	97.92%	801,117	46,398,042	99.64%
2011	48,085,546	47,140,690	98.04%	743,519	47,884,209	99.58%
2012	49,447,723	48,687,370	98.46%	488,861	49,176,231	99.45%
2013	53,871,115	53,032,714	98.44%	403,105	53,435,819	99.19%
2014	55,593,926	54,702,917	98.40%		54,702,917	98.40%

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

TABLE D-10

	Calendar Year				
	2004	2005	2006	2007	2008
Agriculture, Forestry, Fishing	\$ 16,182,801	\$ 17,594,558	\$ 510,424	481,553	1,266,519
Mining	6,989,094	71,196,202	3,387,836	4,662,305	7,224,771
Construction	61,208,638	66,324,462	89,194,049	74,915,283	88,743,727
Manufacturing	62,527,233	67,381,536	81,100,118	80,679,339	86,920,449
Transportation, Communications, Utilities	295,870,013	210,865,524	45,694,849	48,491,220	60,601,677
Wholesale Trade	236,461,845	260,059,191	241,175,686	226,341,015	266,589,575
Retail Trade	1,700,876,153	1,770,589,598	1,583,426,253	1,697,007,873	1,770,421,544
Finance, Insurance, Real Estate	5,079,804	1,371,002	46,141,250	57,757,219	62,480,185
Services	239,959,741	233,043,085	733,632,363	743,085,334	807,016,424
Public Administration			5,369,206	3,165,678	3,572,138
All Other Outlets	6,138,994	4,720,275	20,820,279	21,431,727	20,482
Total	\$ 2,631,294,316	\$ 2,703,145,433	\$ 2,850,452,313	2,958,018,546	3,154,857,491
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%

	Calendar Year				
	2009	2010	2011	2012	2013
Agriculture, Forestry, Fishing	\$ 1,271,682	\$ 1,286,096	\$ 1,528,764	1,329,506	1,253,415
Mining	5,924,316	6,204,071	11,636,689	14,348,222	8,249,897
Construction	76,400,210	83,962,924	87,984,394	108,324,735	116,159,981
Manufacturing	75,207,338	72,371,068	76,314,792	86,221,312	90,306,898
Transportation, Communications, Utilities	54,943,064	61,336,662	90,768,629	81,207,929	91,499,505
Wholesale Trade	252,244,768	243,894,964	255,559,292	304,995,555	322,517,600
Retail Trade	1,750,512,732	1,776,860,263	1,857,448,405	1,991,479,942	2,073,429,880
Finance, Insurance, Real Estate	56,951,005	53,860,438	57,816,248	62,468,147	68,943,093
Services	812,263,161	844,185,218	851,164,701	921,903,984	985,752,028
Public Administration	3,920,104	4,203,787	4,291,994	4,474,164	4,287,170
All Other Outlets					
Total	\$ 3,089,638,380	\$ 3,148,165,491	\$ 3,294,513,908	3,576,753,496	3,762,399,467
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%

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

LUBBOCK COUNTY, TEXAS

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Lubbock Rate</u>	<u>State of Texas Rate</u>
2005	0.50%	1.50%	6.25%
2006	0.50%	1.50%	6.25%
2007	0.50%	1.50%	6.25%
2008	0.50%	1.50%	6.25%
2009	0.50%	1.50%	6.25%
2010	0.50%	1.50%	6.25%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%
2014	0.50%	1.50%	6.25%

Source: State Comptroller

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

Tax Remitter	2014			2005		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
	\$			\$		
Total	\$			\$		

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

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

Fiscal Year	Governmental Activities					Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Tax Notes	Certificates of Obligation	Loans Payable and Capital Leases				
2005	\$ 76,610,000	\$	\$	\$ 1,011,436	\$	77,621,436	1.61%	\$ 303
2006	75,842,714		12,820,551	737,559		89,400,824	1.81%	342
2007	75,603,539		12,503,071	451,854		88,558,464	1.67%	330
2008	71,971,795		12,061,794	153,813		84,187,402	1.67%	314
2009	68,230,925		11,601,358			79,832,283	1.32%	292
2010	64,377,351		11,121,546			75,498,897	1.33%	277
2011	60,391,105		10,622,241	476,325		71,489,671	1.23%	256
2012	56,258,334		10,103,369	722,318		67,084,021	1.09%	235
2013	57,221,877	8,193,296		628,642		66,043,815	1.08%	237
2014	52,802,229	7,123,680		532,018		60,457,927	0.88%	209

Note: Details regarding Lubbock County's outstanding debt can be found in the notes to the financial statements.

LUBBOCK COUNTY, TEXAS

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

Fiscal Year	Population (1)	Assessed Value (2)	Gross Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2005	\$ 256,081	\$ 9,893,721,880	\$ 76,610,000	\$ 648,250	\$ 75,961,750	0.77%	\$ 297
2006	255,027	11,044,500,223	88,663,265	975,184	87,688,081	0.79%	344
2007	261,227	11,920,963,861	88,106,610	711,547	87,395,063	0.73%	335
2008	261,610	13,057,504,372	84,033,589	1,192,356	82,841,233	0.63%	317
2009	267,269	14,012,278,948	79,832,283	1,663,894	78,168,389	0.56%	292
2010	267,269	14,430,534,121	75,498,897	2,233,068	73,265,829	0.51%	274
2011	278,831	14,872,370,434	71,013,346	2,098,319	68,915,027	0.46%	247
2012	284,890	15,306,314,027	66,361,703	1,922,598	64,439,105	0.42%	226
2013	279,138	15,982,655,182	65,415,173	1,751,214	63,663,959	0.40%	228
2014	289,324	16,532,997,255	59,925,909	1,481,842	58,444,067	0.35%	202

(1) Annual government census

(2) From Table D-6

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

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to Government (1)	Amount Applicable to Government
Direct:			
Lubbock County, Texas	\$ 59,925,909	100.00%	\$ 59,925,909
TOTAL DIRECT DEBT			59,925,909
OVERLAPPING DEBT			
Special Districts:			
Lubbock County Hospital District	0		0
Lubbock County WC and ID No. 1	0		0
Cities:			
Idalou	2,711,278	100.00%	2,711,278
Lake Ransom Canyon	565,000	100.00%	565,000
Lubbock	307,648,651	100.00%	307,648,651
Shallowater	0	100.00%	0
Slaton	11,000,000	100.00%	11,000,000
Wolfforth	0	100.00%	0
New Deal	37,000	100.00%	37,000
County-line Cities:			
Abernathy	0		0
School Districts:			
Idalou ISD	14,195,000	100.00%	14,195,000
Lubbock ISD	245,615,000	100.00%	245,615,000
Lubbock-Cooper ISD	120,134,785	100.00%	120,134,785
New Deal ISD	0		0
Roosevelt ISD	10,570,000	100.00%	10,570,000
Shallowater ISD	30,390,160	100.00%	30,390,160
County-line School Districts:			
Abernathy ISD	22,680,000	16.78%	3,805,704
Frenship ISD	227,441,935	99.61%	226,554,911
Lorenzo ISD	0		0
Slaton ISD	3,375,000	98.99%	3,340,913
Southland ISD	0		0
TOTAL OVERLAPPING DEBT			976,568,402
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,036,494,311

Sources: Assessed value data used to estimate applicable percentages provided by the Lubbock Central Appraisal District. Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Lubbock County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

- (1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of each entities' taxable assessed value that is within Lubbock County's boundaries and dividing it by the entities' total taxable assessed value.

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

TABLE D-16

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt Limit	\$ 1,061,785,752	\$ 1,656,675,033	\$ 1,788,144,579	\$ 1,958,625,656	\$ 2,101,841,842	\$ 2,164,580,118	\$ 2,230,855,565	\$ 2,295,947,104	\$ 2,397,398,277	\$ 2,479,949,588
Total Net Debt Applicable to Limit	75,961,780	85,484,816	85,008,453	80,737,644	76,341,106	71,706,932	67,616,681	63,216,681	61,848,786	57,008,158
Legal Debt Margin	985,823,972	1,571,190,217	1,703,136,126	1,877,888,012	2,025,500,736	2,092,873,186	2,163,238,884	2,232,730,423	2,335,549,491	2,422,941,430
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	7.15%	5.16%	4.75%	4.12%	3.63%	3.31%	3.03%	2.75%	2.58%	2.30%
Legal Debt Margin Calculation for the Current Fiscal Year										
Assessed Value										\$ 16,532,997,255
Debt Limit (15% of Assessed Value)										2,479,949,588
Debt Applicable to Limit:										
General Obligation Bonds										58,490,000
Less: Amount Set Aside for Repayment of										1,481,842
General Obligation Debt										57,008,158
Total Net Debt Applicable to Limit										\$ 2,422,941,430
Legal Debt Margin										

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Population (1)	256,081	255,027	261,227	261,610	267,269	267,269	278,831	284,890	279,138	289,324
Personal Income (3)	\$ 4,807,920,775	\$ 4,808,024,031	\$ 5,158,449,569	\$ 5,917,618,200	5,914,662,970	\$ 5,563,738,773	\$ 5,647,978,000	\$ 6,049,069,370	\$ 5,926,937,154	\$ 6,878,099,452
Per Cap Income (3)	\$ 18,775	\$ 18,853	\$ 19,747	\$ 22,620	22,130	\$ 20,817	\$ 21,233	\$ 21,233	\$ 21,233	\$ 23,773
Median Age (3)	31.4	31.1	30.6	32	30.6	31.6	31.6	29.4	29.4	31.6
Education Level in (3) Years of Schooling	12.4	12.4	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
School Enrollment (3)	28,847	28,492	28,191	28,639	28,976	28,685	35,347	46,848	48,919	49,153
Unemployment (2)	4.3%	4.05%	4.0%	3.8%	4.1%	6.1%	5.9%	6.2%	5.5%	5.0%

Data Sources:

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

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

Employer	2014			2004 *		
	Employees	Rank	% of Total Employees	Employees	Rank	% of Total Employees
Texas Tech University	6,044	1	15.76%	9,919	1	23.67%
Covenant Health System	5,500	2	14.35%	4,310	2	10.29%
TTU Health Sciences Center	2,341	6	6.11%	2,010	7	4.80%
Lubbock Independent School District	3,544	4	9.24%	3,504	3	8.36%
United Supermarkets (Corp.)	2,700	5	7.04%	2,156	5	5.15%
University Medical Center	3,800	3	9.91%	2,310	4	5.51%
City of Lubbock	2,221	7	5.79%	2,109	6	5.03%
A&T Communications				500-999	14	1.19%
G Boren Services	450	21	1.17%	516	19	1.23%
Walmart Supercenter	1,740	8	4.54%	500-999	15	1.19%
Lubbock County	1,062	10	2.77%	950-1200	10	2.27%
Convergys Corporation	1,100	9	2.87%	1,450	9	3.46%
Lubbock State Supported Living Center				850	11	2.03%
Frenship ISD	962	11	2.51%	639	13	1.53%
TDCJ- John T. Montford Unit				755	12	1.80%
Caprock Home Health Services, Inc.	750	12	1.96%	250-499	35	0.60%
Lubbock-Cooper ISD				444	22	1.06%
Wells Fargo Bank				392	27	0.94%
Sonic Drive In	507	19	1.32%	425	25	1.01%
UMC Physician Network Services	515	18	1.34%			
Cingular				1750	8	4.18%
U.S. Postal Service				500-999	16	1.19%
State National Bank				500	17	1.19%
Tyco Fire Protection				525	18	1.25%
Texas Department of Transportation				474	20	1.13%
Messer Auto Group	452	20	1.18%	449	21	1.07%
Operator Service Company				427	23	1.02%
Lubbock Regional MHMR Center				427	24	1.02%
Chase Communication/Staffmark				400	26	0.95%
Lubbock Christian University	717	14	1.87%	384	28	0.92%
Plains Capital Bank				371	29	0.89%
NTS Communication, Inc.				367	30	0.88%
American State Bank				355	31	0.85%
Dillards				341	32	0.81%
Cox Cable				339	33	0.81%
McLane High Plains				330	34	0.79%
Interim Healthcare of West Texas	737	13	1.92%			
McDonalds	585	15	1.53%			
Suddenlink Communications	540	16	1.41%			
Yum Brands	525	17				
Frontier Dodge	448	22				
X-FAB	380	23				
Lubbock Heart Hospital	365	24				
Stripes	355	25				

Source: Lubbock Economic Development Alliance, Inc.

* Information only compiled every two years.

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Administration	46	47	47	48	50	50	53	53	52	51
Financial Administration	53	53	53	53	53	54	56	56	56	58
Judicial	87	89	88	89	92	92	92	91	94	95
Legal	88	88	88	97	110	110	125	154	154	145
Public Safety	279	286	318	363	477	488	495	494	502	502
Correctional	107	110	111	116	117	118	109	110	111	115
Facilities	38	38	40	59	59	59	59	59	59	64
Health	1	1	1	1	1	1	1	1	1	1
Welfare	5	5	5	5	5	5	5	5	5	5
Conservation	7	7	7	8	8	8	8	8	8	8
Elections	5	8	8	8	8	8	8	9	9	9
Culture/Recreation	4	6	6	6	7	7	7	7	7	7
Transportation	34	33	33	33	35	36	42	44	45	44
Total	754	771	805	886	1,022	1,036	1,060	1,091	1,103	1,104

Source: County Payroll Department

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

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
County Clerk										
Number of Criminal Cases Filed	5,133	5,326	5,746	5,374	4,814	5,272	4,446	4,351	4,305	4,324
Number of Civil Cases Filed	2,119	2,141	2,329	1,425	1,212	1,252	1,398	1,090	968	1,049
Marriage Licenses- Formal	2,255	2,052	2,209	2,068	1,684	1,725	1,712	1,754	1,904	1,831
Marriage Licenses- Informal	28	44	75	82	122	199	105	94	114	117
Marriage Licenses- Hostile Fire Zone	Not Available	Not Available	Not Available	Not Available	6	10	Not Available	Not Available	Not Available	Not Available
Probate Cases	787	739	728	835	905	865	841	1,148	876	745
Commissioners' Court										
Number of Courts Held	24	24	24	24	24	24	24	24	24	24
Number of Additional Meetings Held	24	22	43	36	25	30	30	30	28	19
Commissioner Precinct #1										
Responded to Emails	Not Available	Not Available	Not Available	Not Available	Not Available	1,242	5,430	Not Available	Not Available	Not Available
Phone Calls Received	Not Available	Not Available	Not Available	Not Available	Not Available	651	933	Not Available	Not Available	Not Available
Number of Meetings Attended	Not Available	Not Available	Not Available	Not Available	Not Available	370	498	Not Available	Not Available	Not Available
Commissioner Precinct #4										
Responded to Emails	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	5,352	Not Available	Not Available	Not Available
Phone Calls Received	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	780	Not Available	Not Available	Not Available
Number of Meetings Attended	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	526	Not Available	Not Available	Not Available
Information Services/ County Technology										
Work Orders	7,383	5,467	6,143	7,319	7,429	7,761	8,157	7,305	8,194	7,109
Elections Administration										
Confirmation Notices Mailed	Not Available	Not Available	Not Available	29,899	29,624	10,812	17,260	Not Available	Not Available	Not Available
Total Number of Applications Received	Not Available	Not Available	Not Available	Not Available	2,380	2,017	11,737	Not Available	Not Available	Not Available
Number of Duplicate Applications Received	Not Available	Not Available	Not Available	Not Available	396	246	157	Not Available	Not Available	Not Available
Number of Voter Registration Responses										
Completed and Returned	Not Available	Not Available	Not Available	Not Available	171	3,931	3	Not Available	Not Available	Not Available
Total Mail Handled	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	25,227	75,333	69,162
Total Mail Ballot Requests	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	2,242	4,091	9,351
Number of Election Workers Trained	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	701	365	659
Judicial Compliance										
Order thru Collections	430,287	2,184,975	2,368,802	2,405,515	2,340,966	2,976,406	Not Available	Not Available	Not Available	Not Available
Actual Monies Received	986,393	1,585,531	1,908,450	1,834,034	1,606,155	1,976,881	Not Available	Not Available	Not Available	Not Available
Exemptions	189,448	334,039	344,352	392,601	348,621	435,824	Not Available	Not Available	Not Available	Not Available
Total Collections	1,175,842	1,919,570	2,252,802	2,226,635	1,954,776	2,412,705	2,241,744	2,372,645	2,108,489	1,920,682
Total Number of Cases	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	66%	8,880	7,343	6,639
% Collections	90%	88%	95%	93%	84%	66%	Not Available	Not Available	Not Available	Not Available

TABLE D-20 (cont)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Maintenance										
Number of Work Orders Processed	Not Available	Not Available	Not Available	8,490	11,172	11,527	16,345	14,900	16,413	17,700
Oversaw Permanent Improvements	Not Available	Not Available	Not Available	\$12,900,000	7,667,875	7,485,000	2,450,000	1,230,000	2,750,000	2,996,000
% Electrical Consumption Reduced	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	5%	4%	Not Available
Conservation										
Texas Cooperative Extension										
Number of Educ. Group Meetings	665	1,000	770	718	798	890	717	767	944	937
Total Attendance at Group Meetings	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	32,801	19,975	33,133	25,888
4-H Enrollment	3,518	5,684	5,988	4,482	4,657	4,967	5,621	4,957	3,914	3,193
Number of Traditional 4-H Club Member	Not Available	Not Available	Not Available	Not Available	Not Available	275	299	272	299	328
Judicial										
County Courts										
Juvenile Cases Disposed	574	587	960	895	719	611	Not Available	Not Available	Not Available	Not Available
Criminal Cases Disposed	4,784	5,442	4,833	5,600	4,397	5,281	Not Available	Not Available	Not Available	Not Available
District Court										
Criminal Cases Disposed	3,791	3,863	4,203	4,154	3,691	4,268	5,093	Not Available	Not Available	9,175
District Clerk										
Civil Law Cases Filed	1,215	1,107	1,127	1,399	1,176	3,250	1,694	1,634	1,602	1,663
Family Law Cases Filed	3,216	3,079	3,054	3,077	3,348	2,605	3,003	2,868	2,779	3,419
Tax Law Cases Filed	256	201	94	207	132	291	309	288	292	483
Child Support Garnishment Orders	15,525	16,382	17,339	16,069	15,403	14,233	14,680	584	585	466
Juror Summons	49,020	55,192	55,000	56,212	60,554	51,528	58,789	Not Available	Not Available	48,549
Juvenile Cases	409	410	564	496	399	355	557	309	272	296
Passports	709	651	1,647	836	433	602	557	785	1,185	1,143
Law Library										
Number of Visitors	4,608	4,985	4,395	4,661	4,916	4,608	5,450	5,322	5,356	4,950
Number of Volumes	21,491	21,946	22,290	16,087	13,064	14,909	13,357	13,563	13,913	14,027
Dispute Resolution Center										
Inquiries and referrals-	Not Available	Not Available	2,537	2,635	2,811	3,052	3,673	4,035	4,017	3,144
Number Assisted- TRMS	Not Available	Not Available	100	63	34	180	117	56	58	Not Available
Inquiries and referrals- Comm. Super. Cont	Not Available	Not Available	296	195	152	62	148	172	169	Not Available
Average Collection Rate- Community Super	Not Available	Not Available	72%	67%	75%	69%	71%	70%	61%	Not Available
Average Monthly Coll.- Community Super.	Not Available	Not Available	31,116	75,249	81,988	77,490	74,470	96,048	106,658	116,515
Justice of the Peace #1										
Civil Cases Filed	1,026	1,023	1,285	1,771	1,610	1,475	1,212	1,366	1,273	1,317
Criminal Cases Filed	6,492	5,896	6,288	4,809	3,521	4,664	4,344	3,566	3,113	3,144
Justice of the Peace #2										
Civil Cases Filed	836	882	1,098	2,235	1,084	980	1,147	1,204	1,066	1,129
Criminal Cases Filed	4,709	4,736	4,405	8,415	5,115	4,667	5,804	4,198	2,992	2,266
Justice of the Peace #3										
Civil Cases Filed	1,063	1,056	1,099	1,062	1,135	1,080	1,249	5,095	1,304	1,092
Criminal Cases Filed	3,632	3,725	3,546	3,699	3,435	2,630	2,636	1,860	1,345	976

TABLE D-20 (cont)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Justice of the Peace #4										
Cases Filed:										
Civil Cases	506	560	705	744	876	789	778	830	838	855
Criminal Cases	10,007	8,474	7,597	6,316	7,084	5,313	5,199	5,275	4,136	3,808
Cases Disposed:										
Criminal Cases	11,132	9,865	7,110	6,236	6,387	5,725	4,551	4,784	3,343	2,530
Civil Cases	591	584	672	698	874	769	888	796	702	911
Legal										
Criminal District Attorney										
Cases Received	Not Available	Not Available	Not Available	14,332	13,119	14,444	12,429	13,262	14,130	13,296
Felony Cases Under Indictment	3,527	3,934	Not Available	3,489	3,758	3,921	3,433	3,754	3,747	3,649
Misdemeanor Cases Under Indictment	5,234	8,345	Not Available	5,396	4,812	5,319	4,410	4,353	4,303	4,322
Cases Filed	8,816	9,667	Not Available	8,986	8,797	9,439	8,152	8,267	8,239	8,271
Felony Cases Closed	Not Available	Not Available	Not Available	4,055	5,192	1,838	5,770	6,995	Not Available	4,759
Misdemeanor Cases Closed	Not Available	Not Available	Not Available	5,249	6,694	2,158	8,180	9,177	5,239	5,467
Total Jury Trials	116	125	Not Available	105	96	73	76	74	92	Not Available
County Judge										
Probate Cases Filed	779	727	716	806	796	828	841	804	869	745
Mental Health Cases Filed	368	251	283	264	509	269	124	416	548	587
Guardianship Cases Filed	89	87	108	108	97	97	283	133	119	95
Hearings Held	662	744	862	961	830	885	1,023	555	900	790
Public Defender										
# of Counties Participating	Not Available	Not Available	Not Available	65	70	70	70	173	191	170
Cases Closed	Not Available	Not Available	Not Available	6	9	7	7	9	18	8
Financial										
County Auditor										
Accounts Payable Checks Processed	9,366	8,441	10,100	10,284	9,075	9,399	10,087	8,914	8,720	8,450
Payroll Checks Issued	24,201	24,192	25,324	26,708	29,294	30,278	31,522	31,398	32,096	32,423
Grants Processed	55	55	61	61	76	71	75	69	63	64
Bank Reconciliations Done	Not Available	Not Available	624	758	796	798	840	845	821	790
Cash Counts Done	161	299	82	155	221	243	225	262	279	286
Budget Amendments Processed	224	269	208	223	220	229	222	212	249	177
County Treasurer										
Cash Receipts Processed	4,858	4,715	4,622	6,825	6,769	5,331	7,115	6,939	6,124	5,524
Jury Checks Issued	2,407	17,082	16,906	16,466	17,769	15,720	17,331	14,380	4,246	2,375
Tax Assessor/Collector										
Automobile Registrations	216,403	224,868	228,469	220,728	232,559	233,992	235,152	Not Available	Not Available	Not Available
Beer and Wine Permits Issued	300	302	260	267	359	290	269	Not Available	Not Available	233

TABLE D-20 (cont)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Human Resources										
Applications Accepted (by person)	2,325	4,680	3,561	4,346	7,004	8,719	6,297	5,328	4,875	3,192
New Hires Processed	161	226	238	273	270	265	228	235	273	226
Separations Processed	144	159	168	195	171	216	208	205	237	174
Purchasing										
Purchase Orders	2,598	2,604	2,627	2,084	2,705	2,271	2,676	2,606	2,397	23,009
Formal RFDs/ Bids	37	33	28	27	38	32	34	36	28	14
Informal Bids/ Quotes	94	106	102	185	234	261	287	139	123	141
New Contracts	4	7	6	4	6	9	7	5	104	74
Contract Renewals	20	19	22	27	32	29	25	24	118	133
Public Safety										
County Jail										
Average Daily Jail Population	946	947	969	731	724	794	1,057	1,070	1,186	1,228
Average Daily # of Contract Inmates	Not Available	Not Available	Not Available	237	243	199	0	Not Available	Not Available	Not Available
Average Daily # of Federal Inmates	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	67	64	90	83
Sheriff										
E-911 Calls Received	10,122	11,242	11,445	15,552	18,735	12,234	Not Available	Not Available	Not Available	Not Available
Warrants Received	17,630	16,956	13,669	12,913	14,499	15,085	Not Available	Not Available	Not Available	Not Available
Total Arrests	6,854	6,955	7,527	5,582	3,075	255	Not Available	Not Available	Not Available	Not Available
Total Incidents	2,986	3,101	2,718	2,796	3,019	2,562	Not Available	Not Available	Not Available	Not Available
Active Warrants	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	21,138	22,783	21,912	22,178
Calls for Service Patrol	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	12,034	13,187	17,544	11,586
Calls Received by Communications	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	114,387	163,004	168,938	201,097
Juvenile Justice Center										
Number of Residents	Not Available	Not Available	Not Available	Not Available	Not Available	22,320	20,757	20,723	24,187	22,527
Number of Community Service Hours	14,812	14,110	13,029	14,527	12,688	11,526	12,441	12,070	13,034	10,258
County Inspector										
Total Number of Properties Inspected	472	467	473	412	372	348	355	381	366	360
Number of New Properties Inspected	311	308	272	245	112	185	176	133	152	175
Constable #1										
Civil Processed	689	950	935	995	643	912	865	1,513	1,091	1,051
Constable #2										
Civil Processed	Not Available	Not Available	Not Available	252	1,084	1,275	950	873	913	1,025
Constable #3										
Civil Processed	960	942	962	956	892	1,178	1,280	Not Available	1,099	2,699
Constable #4										
Civil Processed	486	572	731	1,053	1,048	1,076	934	1,657	673	412

TABLE D-20 (cont)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Medical Examiner										
Cases	Not Available	Not Available	Not Available	Not Available	273	422	582	544	517	520
Investigations	Not Available	Not Available	Not Available	Not Available	1,300	1,136	1,812	2,135	2,369	2,313
Life Gift Cases	Not Available	Not Available	Not Available	Not Available	43	52	37	29	27	5
Autopsy Report Requests	Not Available	Not Available	Not Available	Not Available	261	269	511	516	286	217
Allied Health Student Education	Not Available	Not Available	Not Available	Not Available	89	203	157	158	270	226
Cremation	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	803	640	781
General Assistance										
Number of Residents Assisted	1,606	1,855	1,728	2,090	2,162	1,709	1,648	1,190	969	831
Number of Pauper Funerals	43	52	77	70	91	81	69	74	88	90
Transportation										
Road and Bridges										
Work Orders Completed	Not Available	187	353	362	425	763	753	674	2,415	1,110
Miles of Roads Overlayed	30	29	0	13	12	41	46	37	45	5
County Road Maintained- Miles	1,167	1,167	1,167	1,177	1,187	1,189	1,187	1,187	1,191	1,187

Sources: Various County Departments

The Dispute Resolution Center was a new department added to the County in 2007, therefore, no data exists for 2005-2006.

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

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Electronic Voting Machines	0	0	800	800	940	940	940	834	1,004	1,004
Courtroom Video Projection Systems	0	0	0	3	9	9	9	9	9	9
Public Safety										
Sheriff Stations	1	1	1	1	1	1	1	1	1	1
Sheriff Patrol Vehicles	Not Available	Not Available	120	120	120	120	120	159	144	134
Constable Vehicles	4	4	4	4	4	4	4	4	4	4
Culture and Recreation										
County Parks	4	4	4	4	4	4	4	4	4	4
Public Works										
Bridges	1	1	1	1	1	1	1	1	1	1
Roads (miles)	1,167	1,167	1,167	1,177	1,187	1,189	1,187	1,191	1,191	1,187

The County does not have sufficient data available to provide Sheriff Patrol Vehicle information for years 2004-2006.

Sources: Various County Departments

Other Supplementary Information

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

Robison Johnston & Patton, LLP
C E R T I F I E D P U B L I C A C C O U N T A N T S
A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

Independent Auditors' 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, in accordance with the 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, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas, as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise Lubbock County, Texas' basic financial statements, and have issued our report thereon dated February 19, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lubbock County, Texas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lubbock County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of Lubbock County, Texas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lubbock County, Texas' financial statements are free from 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

 Robison Johnston + Patten LLP

Lubbock, Texas
February 19, 2015

Robison Johnston & Patton, LLP
C E R T I F I E D P U B L I C A C C O U N T A N T S
A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

Independent Auditors' Report on Compliance for Each Major Program and
on Internal Control Over Compliance Required by OMB Circular A-133

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

Members of the Commissioners' Court:

Report on Compliance for Each Major Federal Program

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lubbock County, Texas' major federal programs for the year ended September 30, 2014. Lubbock County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

Opinion on Each Major Federal Program

In our opinion, Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2014.

Report on Internal Control Over Compliance

Management of Lubbock County, Texas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lubbock County, Texas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lubbock County, Texas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Robison Johnston Feltner LLP

Lubbock, Texas
February 19, 2015

LUBBOCK COUNTY, TEXAS**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014****A. Summary of Auditor's Results****1. Financial Statements**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?

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

Internal control over major programs:

One or more material weaknesses identified?

 Yes X NoOne or more significant deficiencies identified that
are not considered to be material weaknesses? Yes X None ReportedType of auditor's report issued on compliance for
major programs:UnmodifiedAny 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)
16.588Name of Federal Program or Cluster
Domestic Violence Prosecution UnitDollar 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, 2014*

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
There were no findings in the prior year.		

LUBBOCK COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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, 2014

EXHIBIT E-1
Page 1 of 2

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF JUSTICE			
Passed Through Office of the Governor:			
Multi-Jurisdictional Truancy alternative Dispute Resolution	16.523	JB-12-J20-23026-I	\$ 13,044
Domestic Violence Prosecution Unit	16.588	WF-13-V30-17236-10	83,951
Domestic Violence Prosecution Unit	16.588	WF-14-V30-17236-11	3,947
Domestic Violence Prosecution Unit	16.588	WF-11-V30-27523-01	58,460
Total Passed Through Office of the Governor			<u>159,402</u>
Passed Through Office of Justice Programs:			
State Criminal Alien Assistance Program	16.606	2014-AP-BX-0186	32,959
FY2011 Joint Enforcement Initiative *	16.738	2011-DJ-BX-2647	28,399
FY2012 Joint Enforcement Initiative *	16.738	2012-DJ-BX-0904	11,833
FY2013 Joint Enforcement Initiative *	16.738	2013-DJ-BX-0318	16,143
Total Passed Through Office of Justice Programs			<u>89,334</u>
Total U. S. Department of Justice			<u>248,735</u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Texas Juvenile Probation Commission:			
Title IV-E Administrative Reimb. Program	93.658	TJJD-E-14-152	1,377
Title IV-E Federal Foster Care Reimb. Program	93.658	TJJD-E-14-152	68,570
Total Passed Through Texas Juvenile Probation Commission			<u>69,947</u>
Passed Through Texas Department of Family and Protective Services:			
Title IV-E, Legal Services	93.658	23939982	33,927
Total U. S. Department of Health and Human Services			<u>103,874</u>
U. S. DEPARTMENT OF AGRICULTURE			
Passed Through Texas Rural Mediation Services:			
USDA Agricultural Mediation Program	10.435	49-044-0756001056	51,590
Passed Through State Department of Human Services:			
School Breakfast Program *	10.553	01300	40,233
Food Distribution *	10.555	01300	6,845
National School Lunch Program *	10.555	01300	80,222
Total Passed Through State Department of Human Services			<u>127,301</u>
Total U. S. Department of Agriculture			<u>178,890</u>
DEPARTMENT OF HOMELAND SECURITY			
Passed Through Texas Department of Public Safety:			
Hazard Mitigation Grant Program	97.039	DR-1931-002	7,195
Passed Through Office of the Governor:			
Emergency Management Performance Grant	97.042	13-TX-EMPG-0944	4,020
Total Department of Homeland Security			<u>11,215</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ <u>542,715</u>

LUBBOCK COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT E-1
Page 2 of 2

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
STATE PROGRAM			
Passed Through Texas Department of Transportation:			
Passed through South Plains Auto Theft Task Force	N/A	SA-T01-10058-14	378,534
Total Texas Department of Transportation			<u>378,534</u>
TOTAL EXPENDITURE OF STATE AWARDS			\$ <u>378,534</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE AWARDS			<u>\$ 921,249</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, 2014

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.