

LUBBOCK COUNTY, TEXAS



Comprehensive Annual Financial Report



For the year ended ■ September 30, 2017
Office of the County Auditor ■ Jacqueline Latham, CPA ■ County Auditor

LUBBOCK COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2017

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2017

TABLE OF CONTENTS

	Page	Exhibit/Table
 INTRODUCTORY SECTION		
Letter of Transmittal.....	1	
GFOA Certificate of Achievement.....	5	
Organizational Chart.....	6	
List of Principal Officials.....	7	
 FINANCIAL SECTION		
Independent Auditors' Report.....	8	
Management's Discussion and Analysis (Required Supplementary Information).....	11	
 <u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Position.....	19	Exhibit A-1
Statement of Activities.....	20	Exhibit A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	21	Exhibit A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position.....	22	Exhibit A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	23	Exhibit A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	24	Exhibit A-6
Statement of Net Position - Internal Service Funds.....	25	Exhibit A-7
Statement of Revenues, Expenses, and Changes in		
Fund Net Position - Internal Service Funds.....	26	Exhibit A-8
Statement of Cash Flows - Proprietary Funds.....	27	Exhibit A-9
Statement of Fiduciary Net Position - Fiduciary Funds.....	28	Exhibit A-10
Notes to the Financial Statements	29	
 <u>Required Supplementary Information</u>		
Budgetary Comparison Schedules:		
General Fund.....	56	Exhibit B-1
Regional Public Defender- Capital.....	58	Exhibit B-2
Schedule of Funding Progress for Other Post Employment Benefits Plan.....	59	Exhibit B-3
Schedule of the County's Proportionate Share of the		
Net Pension Liability - Texas County & District Retirement System.....	60	Exhibit B-4
Schedule of County's Contributions - Texas County & District Retirement System.....	61	Exhibit B-5
Notes to Required Supplementary Information.....	62	

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2017

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
<u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Balance Sheet - All Nonmajor Governmental Funds.....	64	Exhibit C-1
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Nonmajor Governmental Funds.....	65	Exhibit C-2
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	66	Exhibit C-3
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	78	Exhibit C-4
Budgetary Comparison Schedules:		
Consolidated Road & Bridge.....	90	Exhibit C-5
Precinct 1 Park.....	91	Exhibit C-6
Slaton/Roosevelt Parks.....	92	Exhibit C-7
Idalou/New Deal Parks.....	93	Exhibit C-8
Shallowater Park.....	94	Exhibit C-9
Permanent Improvement Fund.....	95	Exhibit C-10
New Road Fund.....	96	Exhibit C-11
Safe School Program/ JJAEP.....	97	Exhibit C-12
TJJD-R Regional Diversion.....	98	Exhibit C-13
Star Program- Juvenile.....	99	Exhibit C-14
Juvenile Probation Fund.....	100	Exhibit C-15
Juvenile Probation Commission Grant.....	101	Exhibit C-16
Juvenile Detention Fund.....	102	Exhibit C-17
Juvenile Food Service Fund.....	103	Exhibit C-18
Title IV-E.....	104	Exhibit C-19
CJD Re-Entry Drug Court.....	105	Exhibit C-20
CJD- DWI Court.....	106	Exhibit C-21
On Line Access.....	107	Exhibit C-22
CJD- Drug Court.....	108	Exhibit C-23
CO- Drug Court Fee.....	109	Exhibit C-24
Dispute Resolution Fund.....	110	Exhibit C-25
USDA-AG-Mediation.....	111	Exhibit C-26
Domestic Relations Office.....	112	Exhibit C-27
Law Library Fund.....	113	Exhibit C-28
Election Services Fund.....	114	Exhibit C-29
Election Admin. Fee Fund.....	115	Exhibit C-30
Election Equipment Fund.....	116	Exhibit C-31
LEPC GRANT.....	117	Exhibit C-32
Records Preservation Dist Clk.....	118	Exhibit C-33
Co. Clerk Records Preservation.....	119	Exhibit C-34
County Records Preservation.....	120	Exhibit C-35
Court House Security Fund.....	121	Exhibit C-36
Court Record Preservation.....	122	Exhibit C-37
Historical Commission.....	123	Exhibit C-38
Child Abuse Prevention.....	124	Exhibit C-39

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2017

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
Justice Court Technology.....	125	Exhibit C-40
Co & Dist Court Technology.....	126	Exhibit C-41
Dist Court Record Technology.....	127	Exhibit C-42
County Clerk Archive.....	128	Exhibit C-43
Sheriff Contraband Fund.....	129	Exhibit C-44
Inmate Supply Fund.....	130	Exhibit C-45
VINE.....	131	Exhibit C-46
Homeland Security Fund.....	132	Exhibit C-47
LEOSE- Sheriff.....	133	Exhibit C-48
Sheriff Commissary Salary Fund.....	134	Exhibit C-49
LECD Grant- Emergency Comm.....	135	Exhibit C-50
CDA Business Crimes Fund.....	136	Exhibit C-51
CDA Contraband Fund.....	137	Exhibit C-52
SPATF Grant- CDA.....	138	Exhibit C-53
JAG-Justice Assistance.....	139	Exhibit C-54
CDA VOCA Victim Advocacy Project.....	140	Exhibit C-55
CDA- Violence Against Women.....	141	Exhibit C-56
 Debt Service Funds:		
Combining Balance Sheet - Nonmajor Debt Service Funds.....	142	Exhibit C-57
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds.....	143	Exhibit C-58
 Budgetary Comparison Schedules:		
General Obligation Refunding Bonds, Series 2016.....	145	Exhibit C-59
Interest & Sinking 2007.....	146	Exhibit C-60
Tax Notes Series 2013.....	147	Exhibit C-61
Refunding Bonds Series 2013.....	148	Exhibit C-62
 Capital Projects Funds:		
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	149	Exhibit C-63
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	150	Exhibit C-64
 Budgetary Comparison Schedules:		
LE Renovations.....	151	Exhibit C-65
CRTC Renovations.....	152	Exhibit C-66
CRTC Renovations #2.....	153	Exhibit C-67
 Internal Service Funds:		
Combining Statement of Net Position.....	154	Exhibit C-68
Combining Statement of Revenues, Expenses and Changes in Fund Net Position.....	155	Exhibit C-69
Combining Statement of Cash Flows.....	156	Exhibit C-70

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2017

TABLE OF CONTENTS

	Page	Exhibit/Table
Fiduciary Funds:		
Agency Funds:		
Combining Statement of Fiduciary Assets and Liabilities.....	157	Exhibit C-71
Combining Statement of Changes in Assets and Liabilities.....	163	Exhibit C-72
STATISTICAL SECTION		
Net Position by Component.....	166	Table D-1
Expenses, Program Revenues, and Net (Expense)/Revenue.....	167	Table D-2
Fund Balances of Governmental Funds.....	169	Table D-3
Changes in Fund Balances of Governmental Funds.....	170	Table D-4
Tax Revenues by Source, Governmental Funds.....	172	Table D-5
Assessed Value and Estimated Actual Value of Taxable Property.....	173	Table D-6
Direct and Overlapping Property Tax Rates.....	174	Table D-7
Principal Property Tax Payers.....	175	Table D-8
Property Tax Levies and Collections.....	176	Table D-9
Taxable Sales by Category.....	177	Table D-10
Direct and Overlapping Sales Tax Rates.....	178	Table D-11
Principal Sales Tax Remitters.....	179	Table D-12
Ratios of Outstanding Debt by Type.....	180	Table D-13
Ratios of General Bonded Debt Outstanding.....	181	Table D-14
Direct and Overlapping Governmental Activities Debt.....	182	Table D-15
Legal Debt Margin Information.....	183	Table D-16
Demographic and Economic Statistics.....	184	Table D-17
Principal Employers.....	185	Table D-18
Full-Time-Equivalent Employees by Function/Program.....	186	Table D-19
Operating Indicators By Function/Program.....	187	Table D-20
Capital Asset Statistics by Function/Program.....	192	Table D-21
OTHER SUPPLEMENTARY INFORMATION SECTION		
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	193	
Report on Compliance for Each Major Program and on Internal Control over Compliance Required by Title 2 CFR Part 200 (Uniform Guidance).....	195	
Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the State of Texas Uniform Grants Management Standards....	197	
Schedule of Findings and Questioned Costs	199	
Summary Schedule of Prior Audit Findings.....	201	
Corrective Action Plan.....	202	
Schedule of Expenditures of Federal Awards	203	Exhibit E-1
Notes to the Schedule of Expenditures of Federal Awards.....	206	

Introductory Section

LUBBOCK COUNTY

Jacqueline Latham, CPA
County Auditor

Rhonda Scott
First Assistant Auditor



P.O. Box 10536
916 Main, Suite 700
Lubbock, Texas 79408-3536
Phone: (806) 775-1097
Fax: (806) 775-7917

February 28, 2018

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, 2017, 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, 2017, 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, 2017, 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, state and federally mandated "Single Audit" designed to meet the special needs of state and 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 state and 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.

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.

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 899 square mile area of the South Plains region of West Texas and with a population of approximately 303,137, 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 83% 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 2018 Budget was challenging considering the limited resources available to plan for completion of major renovation projects, support technology enhancements, radio system upgrade for law enforcement, and Loop 88 right of way installment payment while preserving fund balance.

Major Funding Issues Facing 2018 Budget

Providing resources to complete the CRTC renovation was a major concern during the 2018 budget process. Providing increases for employees and supporting services formerly funded by grant proceeds impacted budget decisions as well.

Permanent improvement funds had dwindled as costs have risen 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 CRTC building. These proceeds will be spent during the 2018 Budget year. Priorities had to be evaluated regarding permanent improvement projects to ensure adequate funds would be available to complete this major renovation project.

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. Discussions occur throughout the year to 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, 2016. This was the twelfth 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 2017 fiscal year beginning October 1, 2016. This was the eighth 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.

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 black ink and is positioned above the printed name and title.

Jacqueline Latham, CPA
Lubbock County Auditor



Government Finance Officers Association

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

Presented to

**Lubbock County
Texas**

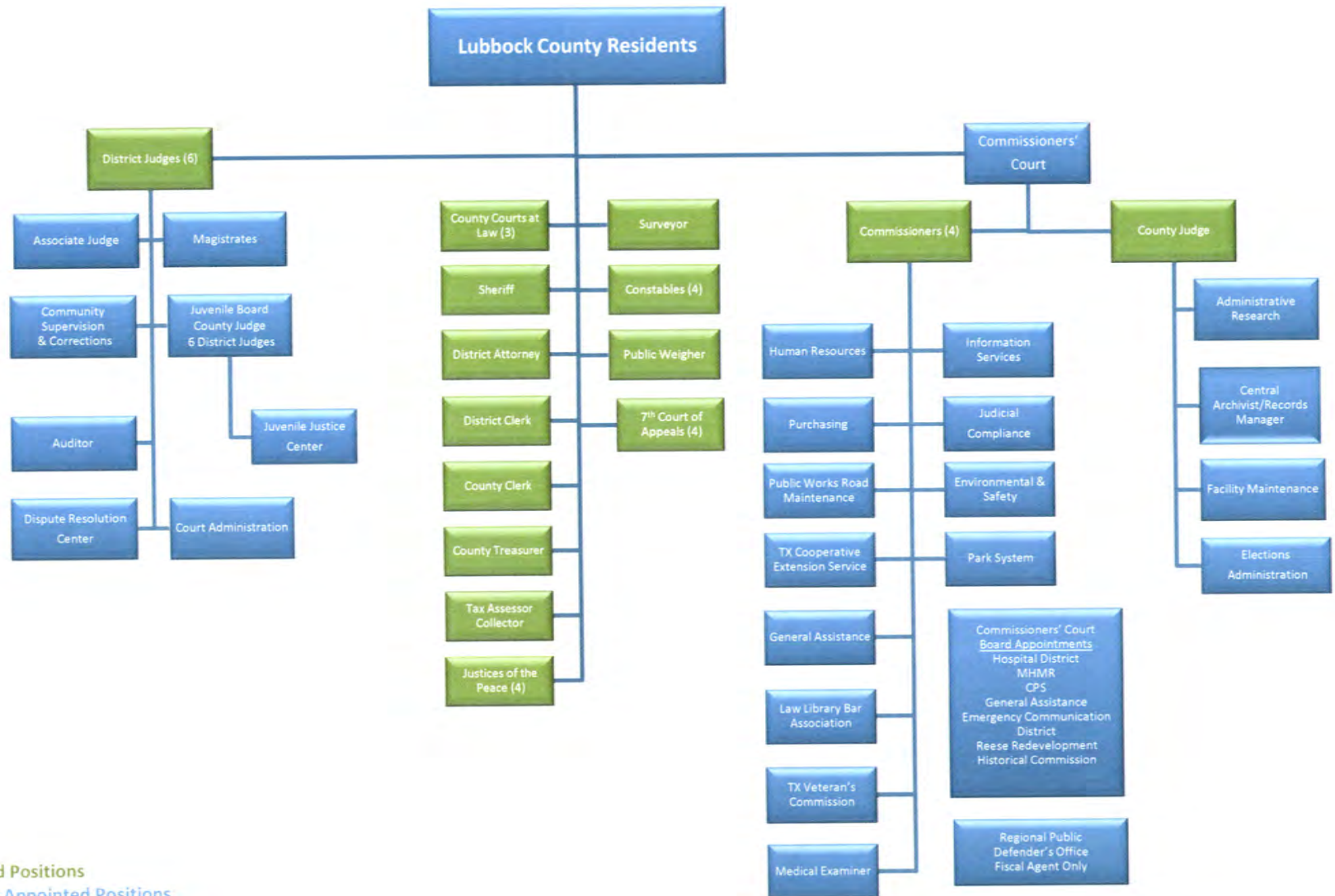
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2016

Christopher P. Morill

Executive Director/CEO

Lubbock County Organization Chart



Green Boxes = Elected Positions
 Blue Boxes = Hired or Appointed Positions
 FY 2017

LUBBOCK COUNTY, TEXAS*LIST OF PRINCIPAL OFFICIALS*

SEPTEMBER 30, 2017

Principal Officials

Name	Office
<u>District Courts</u>	
Ruben Reyes	Judge, 72nd Judicial District
William C. Sowder	Judge, 99th Judicial District
John McClendon III	Judge, 137th Judicial District
Jim Bob Darnell	Judge, 140th Judicial District
Leslie Hatch	Judge, 237th Judicial District
William R. Eichman II	Judge, 364th Judicial District
Barbara Sucsy	District Clerk
Matthew D. Powell	Criminal District Attorney
<u>Commissioners' Court</u>	
Tom Head	County Judge
Bill McCay	Commissioner, Precinct No. 1
Mark Heinrich	Commissioner, Precinct No. 2
Gilbert Flores	Commissioner, Precinct No. 3
Patti Jones	Commissioner, Precinct No. 4
<u>County and Precinct Officials</u>	
Mark J. Hocker	Judge, County Court at Law #1
Drue Farmer	Judge, County Court at Law #2
Vacant	Judge, County Court at Law #3
Brian P. Quinn	Chief Justice Seventh Court of Appeals, Place 1
Judy Parker	Justice Seventh Court of Appeals, Place 2
Patrick A. Pirtle	Justice Seventh Court of Appeals, Place 3
James T. Campbell	Justice Seventh Court of Appeals, Place 4
Dean Stanzione	Director of Court Administration
Kelly Pinion	County Clerk
Kelly Rowe	Sheriff
Ronnie Keister	Tax Assessor-Collector
Chris Winn	County Treasurer
Jacqueline Latham, CPA	County Auditor
William A. Carter II	Director Juvenile Probation
Steven Henderson	Director of Community Supervision and Correction
Melissa McNamara	Court Magistrate
Stephen L. Johnson	Associate Judge
Dr. Sridhar Natarajan	Medical Examiner
Dorothy Kennedy	Elections Administrator
Jim Hansen	Justice of the Peace, Precinct 1
Jim Dulin	Justice of the Peace, Precinct 2
Aurora Chaides Hernandez	Justice of the Peace, Precinct 3
Ann-Marie Carruth	Justice of the Peace, Precinct 4
Paul Hanna	Constable, Precinct 1
Jody Barnes	Constable, Precinct 2
Marina Garcia	Constable, Precinct 3
Carelton (CJ) Peterson	Constable, Precinct 4
Mande Reeves- Interim	Director of Purchasing
Greg George	Director of Human Resources
Lorrie Jarnagin	Director of Judicial Compliance
Diana Gurule-Copado	Director of General Assistance
Natalie Harvill	Director of Facilities
D. Gene Valentini	Director of Dispute Resolution
Mark Johnston	Director of Information Technology
Linda Lemon	Central Archivist/Records Manager
Sunshine Stanek	1st Assistant DA
Brent Hogan	Director of Safety and Environmental
Ronda Alexander	Texas A&M Agrilife Extension Agent

Financial Section

Robison Johnston & Patton, LLP
CERTIFIED PUBLIC ACCOUNTANTS
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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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 from material misstatement.

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, 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, 2017, 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.

Emphasis of Matter

As discussed in Note A, the financial statements referred to above include only the primary government of Lubbock County, Texas, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the County's legal entity. These primary government financial statements do not include financial data for the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government. As a result, the primary government financial statements do not purport to, and do not present fairly the financial position of the reporting entity of Lubbock County, as of September 30, 2017, the changes in its financial position or, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

We did not audit the financial statements of University Medical Center, Lubbock, Texas.

Change in Accounting Principle

As described in Note A to the financial statements, in 2017, Lubbock County, Texas adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 77, *Tax Abatements*. Our opinion is not modified with respect to this matter.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lubbock County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, 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 and state awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the

Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State of Texas Uniform Grant Management Standards, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal and state 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. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal and state 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 28, 2018 on our consideration of Lubbock County, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lubbock County, Texas's internal control over financial reporting and compliance.

Robison Johnston & Patten LLP

Lubbock, TX
February 28, 2018

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, 2017. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

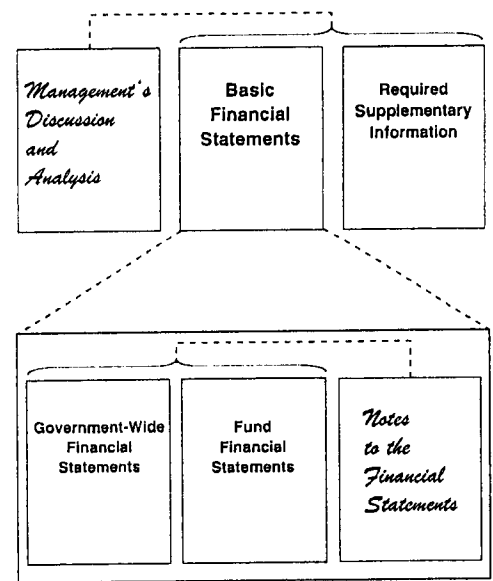
- The County's total combined net position was \$142,208,548 at September 30, 2017.
- During the year, the County's expenses and transfers out were \$8,005,978 more than the \$120,834,201 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$30,673,207.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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



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

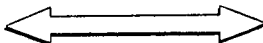
Summary  Detail

Figure A-2. Major Features of the 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 position and a statement of changes in fiduciary net position. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's combined net position was \$142,208,548 at September 30, 2017.

	Governmental Activities		Total Percentage Change
	<u>2017</u>	<u>2016</u>	<u>2016-2017</u>
Current assets:			
Pooled cash & cash equiv.	\$14,604,731	\$16,254,925	(10.15)%
Investments	61,347,164	71,351,857	(14.02)%
Receivables			
Taxes	162,137	190,154	(14.73)%
Other	9,266,148	9,310,829	(.48)%
Fines, Fees, & Court Costs	768,103	948,720	(19.04)%
Inventories	3,022	1,046	188.91%
Prepaid Items	697,073	410,024	70.01%
Total current assets:	<u>86,848,378</u>	<u>98,467,555</u>	
Noncurrent assets:			
Land	2,626,789	2,626,789	0%
Buildings & improvements	184,555,789	169,687,200	8.76%
Construction in Progress	2,806,069	10,811,084	(74.04)%
Furniture and equipment	44,965,816	41,029,450	9.59%
Infrastructure	57,753,765	57,753,765	0%
Less accumulated depr.	(155,251,876)	(147,014,049)	5.60%
Total noncurrent assets	<u>137,456,352</u>	<u>134,894,239</u>	
Total Assets	<u>224,304,730</u>	<u>233,361,794</u>	
Deferred Outflows of Resources:			
Deferred Outflows for Refundings	1,481,586	1,542,546	(3.95)%
Deferred Outflows Related to Pensions	17,169,284	20,013,094	(14.20)%
Total Deferred Outflows of Resources	<u>18,650,870</u>	<u>21,555,640</u>	
Current liabilities:			
Payroll taxes	2,089,601	2,003,030	4.32%
Accounts payable	8,132,032	8,248,650	(1.41)%
Due to other govts	2,052,454	1,812,587	13.23%
Accrued wages	2,113,958	2,045,762	3.33%
Other liabilities	59,248	53,893	9.94%
Unearned revenue	392,577	359,220	9.29%
Accrued interest payable	189,464	249,326	(24.01)%
Unamortized premiums/discounts	63,499	56,685	12.02%
Total current liabilities	<u>15,092,833</u>	<u>14,829,153</u>	

Non-current liabilities:			
Due within one year	8,345,450	7,816,563	6.77%
Due in more than one year	49,238,947	54,568,807	(9.77)%
Net pension liability	24,853,518	24,061,809	3.29%
Total Liabilities	<u>97,530,748</u>	<u>101,276,332</u>	
Deferred Inflows of Resources:			
Deferred Inflows Related to Pensions	3,216,304	3,426,576	(6.14)%
Total Deferred Inflows of Resources	<u>3,216,304</u>	<u>3,426,576</u>	
Net Position:			
Net Investment in Capital Assets	97,963,830	76,324,657	28.35%
Restricted For:			
Debt Service	1,025,224	994,258	3.11%
Capital Projects	1,668,862	2,893,879	42.33%
Unrestricted	41,550,632	70,001,732	(40.64)%
Total Net Position	<u>\$142,208,548</u>	<u>\$150,214,526</u>	

The \$41,550,632 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 (69 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.

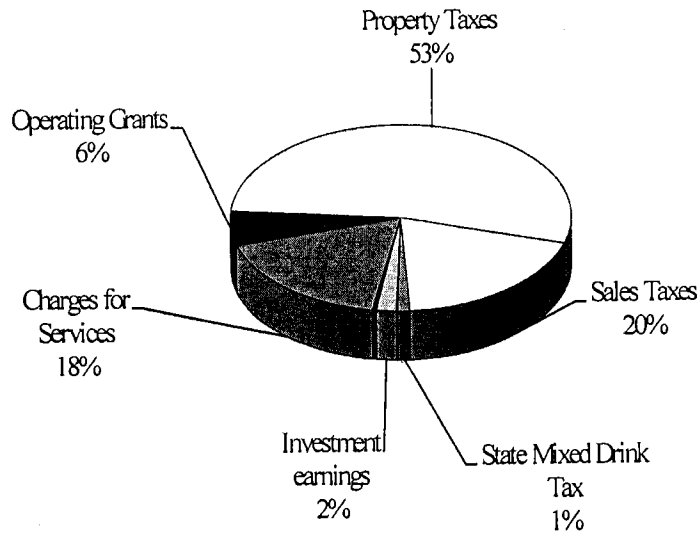
At the end of the current fiscal year, the County is able to report positive balances in all three categories of net position.

Changes in net position. The County's total governmental activity revenues were \$120,834,201. A significant portion, 53 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 18 percent comes from charges for services, 20 percent comes from sales taxes, 6 percent comes from operating grants, 2 percent comes from investment earnings, and 1 percent comes from state mixed drink tax.

The total cost of all programs and services was \$128,840,179; 37.52 percent of these costs are for public safety.

The County's net position decreased \$8,005,978 during the current fiscal year. The increase in appraised property values led to an increase in property taxes of \$3,107,404. Sales tax collections also increased \$817,271. During the current fiscal year, the County incurred approximately \$6,000,000 in costs related to technology enhancements for elections.

Figure A-3 County
Sources of Revenue for Fiscal Year 2017



	Governmental Activities		Total Percentage Change 2016-2017
	2017	2016	
Program Revenues:			
Charges for services	\$21,437,217	\$23,060,523	(7.04)%
Operating grants & contrib.	7,165,673	7,588,130	(5.57)%
Property taxes- general	56,648,920	53,806,818	5.28%
Property taxes- debt service	7,726,951	7,461,649	3.56%
Sales taxes	23,533,761	22,716,490	3.60%
State mixed drink tax	1,344,660	1,301,788	3.29%
Bingo tax proceeds	238,636	248,720	(4.05)%
Investment earnings	2,174,775	1,808,370	20.26%
Disposal of Property	527,370	223,551	135.91%
Miscellaneous	36,238	112,233	(67.71)%
Total Revenues	120,834,201	118,328,272	
Expenses:			
General administration	10,249,343	11,191,118	(8.42)%
Financial administration	4,376,055	4,049,396	8.07%
Judicial	18,659,206	17,093,442	9.16%
Legal	8,672,852	7,886,231	9.97%
Public safety	48,341,092	44,032,975	9.78%
Correctional	9,286,078	8,135,575	14.14%
Facilities	8,196,549	7,675,703	6.79%
Health	301,485	244,319	18.96%
Welfare	546,672	514,458	6.26%
Conservation	283,049	284,984	(.68)%
Elections	7,380,106	2,285,631	222.89%
Culture/Recreation	675,471	715,178	(5.55)%
Transportation	9,642,000	5,949,753	62.06%
Interest & fiscal charges	2,230,221	2,228,272	.09%
Total expenses	128,840,179	112,287,035	
Increase (Decrease) in net position	(8,005,978)	6,041,237	(232.52)%
Net position- beginning	150,214,526	144,173,289	
Increase/(Decrease) in Net Position	\$142,208,548	\$150,214,526	(5.33)%

As mentioned earlier, property tax revenues have increased by \$3,107,404 (5.07 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 \$128,840,179.
- The amount that our taxpayers paid for these activities through property taxes was \$64,375,871.
- Some of the cost was paid by those who directly benefited from the programs \$21,437,217 or
- By grants and contributions \$7,165,673.

Net Cost of Selected County Functions

	Total Cost of Services		Total Change	Net Cost of Services		Total Change
	2017	2016		2017	2016	
Public Safety	48,341,092	44,032,975	9.78%	43,593,304	38,862,290	12.17%
Judicial	18,659,206	17,093,442	9.16%	10,348,799	7,423,612	39.40%
Correctional	9,286,078	8,135,575	14.14%	5,947,131	5,027,209	18.30%
General Administration	10,249,343	11,191,118	(8.42)%	8,405,373	9,741,081	(13.71)%
Debt Service – Interest & Related Costs	2,230,221	2,228,272	.09%	2,230,221	2,228,272	.09%

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 \$56,997,007, a decrease of \$13,078,205 in comparison with the prior year. Approximately 30 percent of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. Approximately 46 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 decreased by \$9,575,749 during the current fiscal year. An increase in appraised property values increased property tax revenue by \$2,782,623. The County's expenditures increased \$4,033,798 during the current year. Transfers to other funds increased \$5,692,104 during the current fiscal year. The County transferred \$5,600,000 to the elections equipment fund in order to budget for technology enhancements.

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.

General Administration	\$1,683,888	52% of the savings is attributed to professional/contract services and insurance costs being lower than anticipated. Approximately 14% is due to underutilization of salary and benefits in the County Clerk's office. The remaining 34% is a result of conservative spending by departments.
Judicial	\$618,004	Savings are attributed to conservative spending coupled with a decline in criminal witness and investigative expenditures.

Public Safety	\$1,414,913	Approximately 22% of the savings is due to underutilization of salary and benefits. Vehicle operations and maintenance expenditures were lower and accounts for 22% of the savings. Food and supplies account for an additional 6% of the savings. Conservative department spending resulted in the remaining savings.
Facilities Maintenance	\$1,069,580	Lower utility costs accounts for 36% of the savings. Underutilization of salary and benefits accounts for 21% with equipment operation/maintenance, building maintenance and supplies delivering 31% of the savings.
Elections	\$840,721	Professional services makes up 41% of the savings due to a reduction of the need for election workers, 16% is due to underutilization of salary and benefits and the remainder comes from operations with significant savings in supplies, software maintenance, communications, non-capital equipment and rentals and leases.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2017, the County had invested \$137,456,352 in a broad range of capital assets, including land, equipment, buildings, and vehicles.

	Governmental Activities		Total Percentage Change 2016-2017
	2017	2016	
Land	\$2,626,789	\$2,626,788	0%
Buildings and improvements	184,555,789	169,687,200	8.76%
Furniture & equipment	44,965,816	41,029,450	9.59%
Infrastructure	57,753,765	57,753,765	0%
Construction in Progress	2,806,069	10,811,084	(74.04)%
Totals at historical cost	292,708,228	281,908,288	
Total accumulated depreciation	(155,251,876)	(147,014,049)	5.60%
Net capital assets	<u>\$137,456,352</u>	<u>\$134,894,239</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 \$82,437,915 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 2016-2017
	2017	2016	
Bond payable	\$34,695,000	\$42,735,000	(18.81)%
Tax Notes	3,570,000	4,685,000	(23.80)%
Plus (Less) Deferred amts			
Bond Premium	2,709,107	933,373	190.25%
Capital Lease	0	104,380	100%
Accrued Personal Leave	2,481,576	2,273,242	(9.16)%
Other Post Empl. Benefits	14,128,714	11,654,375	21.23%
Net Pension Liability	24,853,518	24,061,809	3.29%
Total Long Term Debt	<u>\$82,437,915</u>	<u>\$86,447,179</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 2018 budget preparation increased by \$920,934,947 or approximately 5.68% from 2017.

These indicators were taken into account when adopting the general fund budget for 2018. Amounts available for appropriation in the general fund budget are \$100,928,821, an increase of 2.96 percent over the final 2017 budget of \$98,028,485. 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 fall less than 1 percent to \$107,777,500 over the final 2017 budget of \$108,361,363. The decrease can be attributed to decreases in capital purchases.

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, 2017

	Governmental Activities
ASSETS:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 14,604,731
<i>Investments</i>	61,347,164
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	162,137
<i>Other</i>	9,266,148
<i>Fines, Fees, & Court Costs</i>	768,103
<i>Inventories</i>	3,022
<i>Prepaid Items</i>	697,073
<i>Land</i>	2,626,789
<i>Buildings</i>	184,555,789
<i>Equipment</i>	44,965,816
<i>Construction In Progress</i>	2,806,069
<i>Infrastructure</i>	57,753,765
<i>Accumulated Depreciation</i>	(155,251,876)
Total Assets	<u><u>224,304,730</u></u>
DEFERRED OUTFLOWS OF RESOURCES:	
<i>Deferred Outflows for Refundings</i>	1,481,586
<i>Deferred Outflows related to Pensions</i>	17,169,284
Total Deferred Outflows of Resources	<u><u>18,650,870</u></u>
LIABILITIES:	
<i>Payroll Taxes and Related Items</i>	2,089,601
<i>Accounts Payable</i>	8,132,032
<i>Due to Other Governments</i>	2,052,454
<i>Accrued Wages</i>	2,113,958
<i>Other Liabilities</i>	59,248
<i>Unearned Revenue</i>	392,577
<i>Accrued Interest Payable</i>	189,464
<i>Unamortized Premiums/Discounts on Investments</i>	63,499
Noncurrent Liabilities:	
<i>Due within one year</i>	8,345,450
<i>Due in more than one year</i>	49,238,947
<i>Net pension liability</i>	24,853,518
Total Liabilities	<u><u>97,530,748</u></u>
DEFERRED INFLOWS OF RESOURCES:	
<i>Deferred Inflows related to Pensions</i>	3,216,304
Total Deferred Inflows of Resources	<u><u>3,216,304</u></u>
NET POSITION:	
Net Investment in Capital Assets	97,963,830
Restricted For:	
Debt Service	1,025,224
Capital Projects	1,668,862
Unrestricted	41,550,632
Total Net Position	<u><u>\$ 142,208,548</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
PRIMARY GOVERNMENT:				
Governmental Activities:				
General Administration	\$ 10,249,343	\$ 1,842,041	\$ 1,929	\$ (8,405,373)
Financial Administration	4,376,055	3,766,052		(610,003)
Judicial	18,659,206	5,173,868	3,136,539	(10,348,799)
Legal	8,672,852	997,261	1,360,912	(6,314,679)
Public Safety	48,341,092	4,524,877	222,911	(43,593,304)
Correctional	9,286,078	1,010,151	2,328,796	(5,947,131)
Facilities	8,196,549	727,802		(7,468,747)
Health	301,485	60,975		(240,510)
Welfare	546,672			(546,672)
Conservation	283,049	16,366		(266,683)
Elections	7,380,106	39,135		(7,340,971)
Culture/Recreation	675,471	98	22,485	(652,888)
Transportation	9,642,000	3,278,591	92,101	(6,271,308)
Interest and Fiscal Charges	2,230,221			(2,230,221)
Total Governmental Activities	128,840,179	21,437,217	7,165,673	(100,237,289)
Total Primary Government	\$ 128,840,179	\$ 21,437,217	\$ 7,165,673	(100,237,289)
General Revenues:				
Property Taxes, Levied for General Purposes				56,648,920
Property Taxes, Levied for Debt Purposes				7,726,951
Sales Taxes				23,533,761
State Mixed Drink Tax				1,344,660
Bingo Tax Proceeds				238,636
Unrestricted Investment Earnings				2,174,775
Miscellaneous				36,238
Disposal of Property				527,370
Total General Revenues				92,231,311
Change in Net Position				(8,005,978)
Net Position - Beginning				150,214,526
Net Position - Ending				\$ 142,208,548

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017

	General Fund	Regional Public Defender	Other Governmental Funds	Total Governmental Funds
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 3,581,578	\$ 1,546,079	\$ 6,790,123	\$ 11,917,780
Investments	27,172,273	220,667	18,813,171	46,206,111
Receivables (net of allowances for uncollectibles):				
Taxes	137,243		24,894	162,137
Other	5,790,245	2,410,162	995,433	9,195,840
Fines, Fees, & Court Costs	768,103			768,103
Due from Other Funds	647			647
Prepaid Items	671,532	11,050	14,491	697,073
Inventories	938		2,084	3,022
Total Assets	<u>\$ 38,122,559</u>	<u>\$ 4,187,958</u>	<u>\$ 26,640,196</u>	<u>\$ 68,950,713</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 1,677,235	\$ 106,660	\$ 305,706	\$ 2,089,601
Accounts Payable	2,434,092	184,593	1,686,279	4,304,964
Due to Other Governments	660,054	1,392,400		2,052,454
Due to Other Funds			647	647
Accrued Wages	1,695,148	114,737	304,073	2,113,958
Other Liabilities	59,248			59,248
Unearned Revenue:				
Other			392,575	392,575
Unamortized Premiums/Discounts on Investments	63,499			63,499
Total Liabilities	<u>6,589,276</u>	<u>1,798,390</u>	<u>2,689,280</u>	<u>11,076,946</u>
Deferred Inflows of Resources:				
Fines, Fees, & Court Costs	768,103			768,103
Unavailable Revenue- Property Taxes	91,973		16,684	108,657
Total Deferred Inflows of Resources	<u>860,076</u>	<u></u>	<u>16,684</u>	<u>876,760</u>
Fund Balances				
Nonspendable	672,470	11,050	15,919	699,439
Restricted For:				
Debt Service			1,025,224	1,025,224
Capital Projects			1,668,862	1,668,862
County Road Construction & Maintenance			4,479,593	4,479,593
Parks and Recreation			1,334,696	1,334,696
Building Construction & Improvement			1,873,321	1,873,321
Juvenile Services			2,884,350	2,884,350
Information and Technology			724,490	724,490
Election Services			614,393	614,393
Dispute Resolution			30,101	30,101
Criminal Justice			669,019	669,019
Child & Family Services			31,756	31,756
Law Library Program			686	686
Records Preservation			5,978,865	5,978,865
Court House Security			5,184	5,184
Historical Preservation Programs			4,907	4,907
Public Defender Program		2,378,518		2,378,518
Inmate Welfare			2,592,866	2,592,866
Committed For:				
Committed Capital Improvements	12,275,000			12,275,000
Assigned For:				
Insurance Claims	875,000			875,000
Unassigned	16,850,737			16,850,737
Total Fund Balances	<u>30,673,207</u>	<u>2,389,568</u>	<u>23,934,232</u>	<u>56,997,007</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 38,122,559</u>	<u>\$ 4,187,958</u>	<u>\$ 26,640,196</u>	<u>\$ 68,950,713</u>

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, 2017*

Total fund balances - governmental funds balance sheet \$ 56,997,007

Amounts reported for governmental activities in the Statement of Net Position
are different because:

Capital assets used in governmental activities are not reported in the funds.	137,456,351
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	108,655
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	14,071,244
Payables for bond principal which are not due in the current period are not reported in the funds.	(34,695,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(189,464)
Payables for tax notes which are not due in the current period are not reported in the funds.	(3,570,000)
Payables for accrued personal leave which is not due in the current period are not reported in the funds.	(2,481,575)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	768,103
Deferred charges for bonds are deferred in the SNP but not in the funds.	1,481,586
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(24,853,518)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(3,216,304)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	17,169,284
Payables for OPEB which is not due in the current period is not reported in the funds.	(14,128,714)
Bond and tax note premiums are amortized in the SNP but not in the funds.	(2,709,107)

Net position of governmental activities - Statement of Net Position \$ 142,208,548

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, 2017**

	General Fund	Regional Public Defender	Other Governmental Funds	Total Governmental Funds
Revenue:				
Taxes				
Property Tax	\$ 54,472,560	\$	\$ 9,883,025	\$ 64,355,585
Sales Tax	23,533,761			23,533,761
Licenses and permits	169,145			169,145
Intergovernmental	2,963,812	1,429,359	4,696,582	9,089,753
Indigent Defense Grant		2,994,188		2,994,188
Fees of Office	2,937,612		1,978,935	4,916,547
Commissions	3,928,101			3,928,101
Charges for Services	1,455,567		3,443,289	4,898,856
Fines and Forfeitures	970,904		111,856	1,082,760
Investment Earnings	(414,803)	24,076	404,934	14,207
Other	1,801,418	40	2,332,064	4,133,522
Total revenues	<u>91,818,077</u>	<u>4,447,663</u>	<u>22,850,685</u>	<u>119,116,425</u>
Expenditures:				
Current:				
General Administration	8,873,048		273,093	9,146,141
Financial Administration	4,105,590			4,105,590
Judicial	13,154,836	4,633,785	189,522	17,978,143
Legal	6,130,936		1,910,619	8,041,555
Public Safety	39,435,700		1,501,026	40,936,726
Correctional	250,634		8,116,946	8,367,580
Facilities	6,299,823		213,696	6,513,519
Health	292,222			292,222
Welfare	525,133			525,133
Conservation	269,406			269,406
Elections	1,322,449		5,993,189	7,315,638
Culture/Recreation	229,728		317,333	547,061
Transportation	18,618		7,418,147	7,436,765
Capital Outlay	2,867,922		10,028,439	12,896,361
Debt Service:				
Principal Retirement			6,579,380	6,579,380
Interest and Fiscal Charges			1,519,023	1,519,023
Total expenditures	<u>83,776,045</u>	<u>4,633,785</u>	<u>44,060,413</u>	<u>132,470,243</u>
Excess (deficiency) of revenues (under) expenditures	8,042,032	(186,122)	(21,209,728)	(13,353,818)
Other financing sources (uses):				
Transfers in		84,051	20,459,391	20,543,442
Transfers out	(17,617,781)		(2,925,661)	(20,543,442)
Issuance of Refunding Bonds			30,600,000	30,600,000
Premium on Refunding Bonds			3,665,713	3,665,713
Payment to Refunded Debt Escrow Agent			(33,990,100)	(33,990,100)
Total other financing sources (uses)	<u>(17,617,781)</u>	<u>84,051</u>	<u>17,809,343</u>	<u>275,613</u>
Net change in fund balances	(9,575,749)	(102,071)	(3,400,385)	(13,078,205)
Fund balances/equity, October 1	40,248,956	2,491,639	27,334,617	70,075,212
Fund balances/equity, September 30	<u>\$ 30,673,207</u>	<u>\$ 2,389,568</u>	<u>\$ 23,934,232</u>	<u>\$ 56,997,007</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, 2017*

Net change in fund balances - total governmental funds

\$ (13,078,205)

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

Capital outlays are not reported as expenses in the SOA.	12,896,361
The depreciation of capital assets used in governmental activities is not reported in the funds.	(10,049,886)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(284,362)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	20,286
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	5,360,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	104,380
Repayment of tax note principal is an expenditure in the funds but is not an expense in the SOA.	1,115,000
(Increase) decrease in accrued interest from beginning of period to end of period.	59,862
The net revenue (expense) of internal service funds is reported with governmental activities.	1,295,815
Personal leave is reported as the amount earned in the SOA but as the amount paid in the funds.	(208,333)
OPEB obligations are reported in the SOA but not in the funds.	(2,474,339)
Revenues in the SOA for court fines not providing current financial resources are not reported in the funds.	(180,617)
Proceeds of bonds is recognized as other financial resources in the funds but not revenue in the SOA.	(30,600,000)
Bond premium proceeds is recognized as other financial resources in the funds but not revenue in the SOA.	(3,665,713)
Payments to bond escrow agents is recognized as other financial uses in the funds but not expense in the SOA.	33,990,100
Bond premiums and similar items are amortized in the SOA, but not in the funds.	1,889,979
Bond charges are deferred in the SOA but not in the funds.	(771,060)
Pension contributions made before the measurement date and during the previous FY were expended and reduced NPL.	(4,159,826)
Pension contributions made after the measurement date but in current FY were de-expended and recorded as deferred resource outflows.	4,412,569
The County's share of the unrecognized deferred inflows and outflows for the pension plan was amortized.	(3,251,952)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(426,037)

Change in net position of governmental activities - Statement of Activities

\$ (8,005,978)

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2017

	Internal Service Funds
ASSETS:	
Current Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,686,951
<i>Investments</i>	15,141,053
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	70,308
Total Current Assets	<u>17,898,312</u>
Total Assets	<u>\$ 17,898,312</u>
LIABILITIES:	
Current Liabilities:	
<i>Accounts Payable</i>	\$ 3,827,068
Total Current Liabilities	<u>3,827,068</u>
Total Liabilities	<u>3,827,068</u>
NET POSITION:	
Restricted For:	
<i>Workers Compensation Claims</i>	8,527,907
<i>Health Insurance Claims</i>	5,543,337
Total Net Position	<u>\$ 14,071,244</u>

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, 2017

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 12,892,585
Total Operating Revenues	<u>12,892,585</u>
OPERATING EXPENSES:	
<i>Professional Services</i>	50,920
<i>Administration</i>	1,575,327
<i>Insurance/Bonds</i>	141,846
<i>Paid Claims</i>	10,101,166
Total Operating Expenses	<u>11,869,259</u>
Operating Income (Loss)	<u>1,023,326</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	<u>272,491</u>
Total Non-operating Revenues (Expenses)	<u>272,491</u>
Net Income	1,295,817
Net Position, October 1	12,775,427
Net Position, September 30	<u>\$ 14,071,244</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, 2017

	Internal Service Funds
Cash Flows from Operating Activities:	
<i>Interfund Services Provided and Used</i>	\$ 12,874,632
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(10,619,504)
Net Cash Provided (Used) by Operating Activities	<u>2,255,128</u>
Cash Flows from Investing Activities:	
<i>Purchase of Investment Securities</i>	(2,301,329)
<i>Interest and Dividends on Investments</i>	272,491
Net Cash Provided (Used) for Investing Activities	<u>(2,028,838)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	226,290
Cash and Cash Equivalents at Beginning of Year	2,460,661
Cash and Cash Equivalents at End of Year	<u>\$ 2,686,951</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ 1,023,326
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	(17,953)
<i>Decrease (Increase) in Prepaid Expenses</i>	31,596
<i>Increase (Decrease) in Accounts Payable</i>	1,218,159
Total Adjustments	<u>1,231,802</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,255,128</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2017

	Agency Funds
ASSETS AND OTHER DEBITS	
Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 7,833,636
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	94,162
<i>Prepaid Items</i>	14,365
Total Assets and Other Debits	<u>\$ 7,942,163</u>
LIABILITIES, EQUITY AND OTHER CREDITS	
Liabilities:	
<i>Payroll Taxes and Related Items</i>	\$ 161,580
<i>Accounts Payable</i>	181,093
<i>Due to Other Governments</i>	387,770
<i>Accrued Wages</i>	242,799
<i>Due to Trust Beneficiaries</i>	3,777,483
<i>Other Liabilities</i>	3,191,438
Total Liabilities	<u>7,942,163</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 7,942,163</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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.

Excluded from 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 not included in these financial statements. A complete set of the December 31, 2016 financial statements for University Medical Center, Lubbock, Texas may be obtained at the administrative office:

University Medical Center
603 Indiana Ave
Lubbock, Texas 79413

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, 2017

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.

Regional Public Defender Fund. This fund accounts for all financial resources of the County's Regional Public Defender Office which has interlocal agreements with 177 counties to provide public defense for capital murders. Each county pays a pre-determined rate based on historical information relating to capital murders in that respective county. The office also has been awarded a grant from the Task Force for Capital Murder Cases that is accounted for in this 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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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.

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 for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

3. Financial Statement Amounts

a. Cash and Cash Equivalents

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

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

b. Property Taxes

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

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

c. Inventories and Prepaid Items

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

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

d. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital 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	7
Equipment	5-10

e. Receivable and Payable Balances

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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

f. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to or deductions from TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

g. 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.

h. 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.

i. Use of Estimates

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

j. 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.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

- k. In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net 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.

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

- m. 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.

- n. 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 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 and inventory.

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 formal action by the County 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.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

The County has committed the following amounts for capital improvements:

County courthouse waterproofing basement	\$	600,000
CRTC renovations phase II-III		2,000,000
CRTC renovations phase IV		500,000
Detention center flooring		500,000
LCJJC- inside classrooms		1,500,000
916 main renovations (2nd floor)		1,000,000
916 main renovations (1st & 3rd floors)		1,000,000
Loop 88 right of way costs		3,200,000
Woodrow road		1,475,000
Relocate APO		500,000

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 conveys 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.

o. 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.

p. 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.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

4. New Accounting Standards Adopted

In fiscal year 2017, the County adopted one new statement of financial accounting standards issued by the Governmental Accounting Standards Board (GASB):

--Statement No. 77, *Tax Abatement Disclosures*

- a. Statement No. 77 requires governments granting tax abatements to individuals and businesses to disclose program information in the notes to the financial statements through the agreement's duration and also requires disclosures about tax abatements entered into by other governments that reduce the reporting government's tax revenue.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

<u>Violation</u>	<u>Action Taken</u>
Expenditures exceeded appropriations in the following areas:	The County will review its procedures for amending the budget.
General Fund	
Community Supervision Corrections Department	\$ 8,034
Safe School Program/JJAEP	
Supplies	200
Title IV-E	
Salaries & Benefits	2,899
USDA- Ag Mediation	
Training/Dues	573
Domestic Relations Office	
Training/Dues	532
Law Library	
Professional Contract Services	1,903
CDA Business Crimes	
Salaries & Benefits	7,687
Supplies	6,232
Maintenance	103
Training/Dues	2,858
Other	345
CDA Contraband	
Other	41,474
SPATF Grant	
Professional Contract Services	403
General Obligation Refunding Bonds, Series 2016	
Interest & Fiscal Charges	150,281
Payment to Refunded Debt Escrow Agent	33,990,100

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.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

Cash Deposits:

At September 30, 2017, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$22,438,367 and the bank balance was \$26,875,311. The County's cash deposits at September 30, 2017 and during the year ended September 30, 2017, 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.

The County's investments at September 30, 2017 are shown below.

<u>Investment or Investment Type</u>	<u>Weighted Average Maturity In Years</u>	<u>Fair Value</u>
Federal Home Loan Bank Notes	6	\$ 14,299,559
Federal National Mortgage Association	6	20,536,294
Federal Farm Credit Bank Notes	6	26,511,311
Total Investments		<u>\$ 61,347,164</u>
Portfolio Weighted Average Maturity	6	

Investment income reported on the financial statements includes unrealized losses on investments in the amount of \$1,151,355.04.

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.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

At September 30, 2017, 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 Federal Home Loan Bank Notes, 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.

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.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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.

As of September 30, 2017, the following are the County's pooled cash and cash equivalents with respective maturities and credit rating:

Type of Deposit	Fair Value	Percentage	Maturity in Less Than One Year	Maturity in 1-10 Years	Maturity in Over 10 Years	Credit Rating
Cash	\$22,379,116	99.74%	\$22,379,116			N/A
Total Cash	22,379,116	99.74%	22,379,116			
Investment Pools:						
Texpool	59,251	0.26%	59,251			AAAm
Total Investment Pools	59,251	0.26%	59,251			
Total Pooled Cash and Cash Equivalents	\$22,438,367	100.00%	\$22,438,367			

Investment Accounting Policy

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

Public Funds Investment Pools

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

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

The County categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below. In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

County's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

As of September 30, 2017, Lubbock County had the following investments subject to the fair value measurement.

Fair Value Measurements Using:

Investment by Fair Value Level	Balance 09/30/17	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities:				
Federal Home Loan Bank Notes	\$ 14,299,559	\$ 14,299,559	\$	\$
Federal National Mortgage Association	20,536,294	20,536,294		
Federal Farm Credit Bank Notes	26,511,311	26,511,311		
Total Debt Securities	61,347,164	61,347,164		
Total Investments by Fair Value Level	\$ 61,347,164	\$ 61,347,164	\$	\$

Debt securities classified in Level 1 are valued using prices quoted in active markets for those securities.

The County has no investments measured at the Net Asset Value (NAV) per Share (or its equivalent).

D. Receivables

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

	Governmental		
	General	Regional Public Defender	Other Governmental Funds
Receivables			
Taxes	\$ 2,137,403	\$	387,692
Fines, Fees, & Court Costs	960,129		
Other	5,790,245	2,410,162	995,433
Total Gross Receivables	8,887,777	2,410,162	1,383,125
Less: Allowance for Uncollectible Accounts			
Taxes	(2,000,160)		(362,798)
Fines, Fees, & Court Costs	(192,026)		
Net Total Receivables	\$ 6,695,591	\$ 2,410,162	1,020,327

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Proprietary Internal Service	Fiduciary Agency	Total
Receivables			
Taxes	\$	\$	\$ 2,525,095
Fines, Fees & Court Costs			960,129
Other	70,308	94,162	9,360,310
Total Gross Receivables	70,308	94,162	12,845,534
Less: Allowance for			
Uncollectible Accounts			
Taxes			(2,362,958)
Fines, Fees, & Court Costs			(192,026)
Net Total Receivables	\$ 70,308	\$ 94,162	\$ 10,290,550

E. Capital Assets

Capital asset activity for the year ended September 30, 2017, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 2,626,789	\$	\$	\$ 2,626,789
Construction in progress	10,811,084	1,355,600	9,360,615	2,806,069
Total capital assets not being depreciated	13,437,873	1,355,600	9,360,615	5,432,858
<i>Capital assets being depreciated:</i>				
Buildings and improvements	169,687,200	5,507,974	(9,360,615)	184,555,789
Infrastructure	57,753,765			57,753,765
Furniture and equipment	41,029,450	6,032,788	2,096,422	44,965,816
Total capital assets being depreciated	268,470,415	11,540,762	(7,264,193)	287,275,370
Less accumulated depreciation for:				
Buildings and improvements	(68,747,236)	(5,213,827)		(73,961,063)
Infrastructure	(52,722,907)	(1,048,599)		(53,771,506)
Furniture and equipment	(25,543,906)	(3,787,461)	(1,812,060)	(27,519,307)
Total accumulated depreciation	(147,014,049)	(10,049,887)	(1,812,060)	(155,251,876)
Total capital assets being depr., net	121,456,366	1,490,875	(9,076,253)	132,023,494
Governmental activities capital assets, net	\$ 134,894,239	\$ 2,846,475	\$ 284,362	\$ 137,456,352

Depreciation was charged to functions as follows:

General Government	\$ 859,801
Financial Administration	9,387
Judicial	21,250
Legal	158,311
Public Safety	5,091,391
Correctional	326,332
Facilities	1,399,757
Sanitation	1,900
Conservation	6,033
Elections	25,991
Culture and Recreation	109,705
Transportation	2,040,029
	<u>\$ 10,049,887</u>

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2017, 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, 2017, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General Fund	Regional Public Defender	\$ 84,051	Supplement other funds sources
General Fund	Other Governmental Funds	17,533,730	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	2,925,661	Supplement other funds sources
	Total	<u>\$ 20,543,442</u>	

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. During the current fiscal year, the County refunded the remaining \$33,280,000 by issuing General Obligation Refunding Bonds, Series 2016.

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>

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2018	\$	172,700	172,700
2019		172,700	172,700
2020		172,700	172,700
2021	635,000	163,175	798,175
2022	655,000	140,550	795,550
2023-2026	3,405,000	275,775	3,680,775
Totals	\$ 4,695,000	\$ 1,097,600	\$ 5,792,600

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%	1,220,000
Governmental Activities	4.00%	1,160,000
		\$ 3,570,000

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
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	\$ 3,570,000	\$ 150,400	\$ 3,720,400

General Obligation Refunding Bonds, Series 2016

During the 2017 fiscal year, the County issued General Obligation Refunding Bonds, Series 2016 to refund the County's outstanding General Obligation Refunding Bonds, Series 2007 in order to lower the overall debt service requirements of the County. The bonds are issued as serial bonds maturing February 15, 2017 through February 2023.

General Obligation Refunding Bonds, Series 2016 currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	2.00%	\$ 9,205,000
Governmental Activities	5.00%	20,795,000
		\$ 30,000,000

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2018	\$ 4,555,000	1,178,300	5,733,300
2019	4,650,000	1,086,250	5,736,250
2020	4,815,000	919,375	5,734,375
2021	5,065,000	672,375	5,737,375
2022	5,320,000	412,750	5,732,750
2023	5,595,000	139,875	5,734,875
Totals	\$ 30,000,000	\$ 4,408,925	\$ 34,408,925

Capital Leases

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%. This lease was paid off during the current fiscal year.

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, 2017, 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	\$ 38,040,000		\$ 38,040,000	\$	
Gen. oblig. refunding bds, 2013	4,695,000			4,695,000	
Gen. oblig. refunding bds, 2016		30,600,000	600,000	30,000,000	4,555,000
Limited Tax Notes	4,685,000		1,115,000	3,570,000	1,160,000
Plus (Less) Deferred Amounts					
Bond Premiums	933,373	3,665,713	1,889,979	2,709,107	794,084
Capital Leases	104,380		104,380		
Accrued Personal Leave	2,273,242	4,026,766	3,818,432	2,481,576	1,836,366
Other Post-Employment Benefits	11,654,375	3,505,457	1,031,118	14,128,714	
Net Pension Liability	24,061,809	24,293,663	23,501,954	24,853,518	
Total governmental activities	\$ 86,447,179	\$ 66,091,599	\$ 70,100,863	\$ 82,437,915	\$ 8,345,450

Payments for personal leave, other post-employment benefits, and pension expense 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 \$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.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2017

The County issued \$30,600,000 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 \$33,280,000 of general obligation refunding bonds, series 2007. 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 \$710,100. 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 six years totals \$3,528,516 and should result in an economic gain of \$3,339,595.

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, 2017, 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
Gen Oblig Refunding Bonds, Series 2007	02/15/18	4.250%	\$ 4,965,000
Gen Oblig Refunding Bonds, Series 2007	02/15/19	4.000%	5,175,000
Gen Oblig Refunding Bonds, Series 2007	02/15/20	4.500%	5,400,000
Gen Oblig Refunding Bonds, Series 2007	02/15/21	4.500%	5,650,000
Gen Oblig Refunding Bonds, Series 2007	02/15/22	4.500%	5,910,000
Gen Oblig Refunding Bonds, Series 2007	02/15/23	4.500%	6,180,000
Total			<u>\$ 33,280,000</u>

Certificate of Obligation Issue	Maturity Date	Interest Rate	Amount
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>\$ 7,155,000</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.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

H. Commitments Under Noncapitalized Leases

Commitments under operating (noncapitalized) lease agreements for facilities and equipment provide for minimum future rental payments as of September 30, 2017, as follows:

<u>Year Ending September 30,</u>	
2018	\$ 26,225
2019	1,901
Total Minimum Rentals	<u>\$ 28,126</u>
Rental Expenditures in 2017	<u>\$ 26,225</u>

I. Risk Management

Lubbock County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, general liability, auto liability, law enforcement liability, public official liability, unemployment, and natural disasters. During fiscal year 2017, 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.

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.

J. Workers' Compensation

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

Claims information is as follows:

<u>Actuarial Date</u>	<u>Beginning Balance</u>	<u>Incurred Claims</u>	<u>Claim Payments</u>	<u>Ending Balance</u>
September 30, 2013	\$ 798,650	\$ 869,445	\$ 857,739	\$ 810,356
December 31, 2014	810,356	1,238,877	691,570	1,357,663
December 31, 2016	1,357,663	1,308,394	629,795	2,036,262

K. Pension Plan

1. Plan Description

The County participates as one of 677 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas County & District Retirement System (TCDRS). TCDRS is an agency created by the State of Texas and administered in accordance with the TCDRS Act, Subtitle F, Title 8, Texas Government Code (the TCDRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TCDRS Act places the general administration and management of the System with a nine-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TCDRS is not fiscally dependent on the State of Texas. TCDRS's defined benefit pension

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tcdrs.org.

All eligible employees of the County are required to participate in TCDRS.

2. Benefits Provided

TCDRS provides retirement, disability, and survivor benefits. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the County-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution with a reduced monthly benefit.

The plan provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS. Members can retire at age 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. The plan also provides death benefits and disability benefits.

Employees covered by benefit terms:

At the December 31, 2016 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	505
Inactive employees entitled to but not yet receiving benefits	724
Active employees	1,238
Total covered employees	<u>2,467</u>

3. Contributions

The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 10.07% and 10.25% in calendar years 2016 and 2017, respectively. The County's contributions to TCDRS for the year ended September 30, 2017 were 5,978,906, and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2016, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Actuarial assumptions:

The Total Pension Liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	3.50% per year
Investment Rate of Return	8.00%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members were based on the RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that.

Mortality rates for retirees and beneficiaries were based on the RP-2000 Combined Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with a one-year set-forward for males and no age adjustment for females.

Mortality rates for disabled retirees were based on the RP-2000 Disabled Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with no age adjustment for males and a two-year set-forward for females.

Actuarial assumptions used in the December 31, 2016, valuation were based on the results of actuarial experience studies. The experience study in TCDRS was for the period January 1, 2009 through December 31, 2012. Assumptions are reviewed annually. Updated mortality assumptions were adopted in 2015. No additional changes were made for the 2016 valuation.

The long-term expected rate of return on pension plan investments is 8.0%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on pension plan investments was determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2017 information for a 7-10 year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2009-December 31, 2012 for more details.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equities	13.50%	4.70%
Private Equity	16.00%	7.70%
Global Equities	1.50%	5.00%
International Equities-Developed	10.00%	4.70%
International Equities-Emerging	7.00%	5.70%
Investment-Grade Bonds	3.00%	.60%
High-Yield Bonds	3.00%	3.70%
Opportunistic Credit	2.00%	3.83%
Direct Lending	10.00%	8.15%
Distressed Debt	3.00%	6.70%
REIT Equities	2.00%	3.85%
Master Limited Partnerships (MLPs)	3.00%	5.60%
Private Real Estate Partnerships	6.00%	7.20%
Hedge Funds	20.00%	3.85%
Total	100.00%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 8.10%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Development of the Single Discount Rate:

	2016
Single Discount Rate	8.10%
Long-Term Expected Rate of Return	8.10%
Long-Term Municipal Bond Rate	N/A

Last year ending December 31 in the 100 year projection period for which projected benefit payments are fully funded N/A

The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return, and the municipal bond rate does not apply.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Increase (Decrease)		
	\$ Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2015	\$ 198,886,980	\$ 174,825,171	\$ 24,061,809
Changes for the year			
Service cost	7,911,550		7,911,550
Interest	16,090,635		16,090,635
Change of benefit terms			
Effect of economic/demographic gains or losses	(807,965)		(807,965)
Changes of assumptions			
Contributions - employer		5,728,926	(5,728,926)
Contributions - employee		4,026,825	(4,026,825)
Net investment income		12,938,238	(12,938,238)
Benefit payments, including refunds of employee contributions	(8,395,263)	(8,395,263)	
Administrative expense		(140,818)	140,818
Other changes		(150,660)	150,660
Net changes	\$ 14,798,957	\$ 14,007,248	\$ 791,709
Balance at 12/31/2016	\$ 213,685,937	\$ 188,832,419	\$ 24,853,518

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10%) or 1-percentage-point higher (9.10%) than the current rate.

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
County's net pension liability	\$ 54,289,996	\$ 24,853,518	\$ 585,499

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at www.tcdrs.org.

5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2017, the County recognized pension expense of \$9,406,915.

At September 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 219,920	\$ 3,216,304
Changes in actuarial assumptions	\$ 1,155,817	\$
Difference between projected and actual investment earnings	\$ 11,380,978	\$
Contributions subsequent to the measurement date	\$ 4,412,569	\$
Total	\$ 17,169,284	\$ 3,216,304

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

\$4,412,569 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2017. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended Dec. 31:	
2017	\$ 3,343,368
2018	3,343,368
2019	2,762,258
2020	91,417
2021	0
Thereafter	0

L. Health Care Coverage

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The fund services 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 \$720 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, 2017, for actual claims incurred and estimated claims incurred but not reported were \$1,655,369. 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, 2018, 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 Aetna Life Insurance 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 \$1,000,000 annually. 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, 2016, through Aetna Life Insurance Company.

Claims information is as follows:

Fiscal Year Ended	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2015	\$ 1,196,584	\$ 8,197,254	\$ 8,541,036	\$ 852,802
September 30, 2016	852,802	8,390,392	8,089,927	1,153,267
September 30, 2017	1,153,267	8,937,036	8,434,934	1,655,369

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

M. 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 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.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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 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, 2017, is as follows:

Annual Required Contribution	\$	3,039,282
Interest on OPEB Obligation		466,175
Adjustment to ARC		(454,132)
End of Year Annual OPEB Cost (Expense)		<u>3,051,325</u>
Net Estimated Employer Contributions		<u>(576,986)</u>
Increase in Net OPEB Obligation		<u>2,474,339</u>
Beginning of Year Net OPEB Obligation (Asset)		11,654,375
End of Year Net OPEB Obligation (Asset)	\$	<u>14,128,714</u>

The County's annual OPEB cost, the amount contributed by the employer, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending September 30, 2017 and the preceding fiscal year were as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Amount Contributed	Percentage Contributed	Net OPEB Obligation
September 30, 2015	\$ 2,403,233	\$ 299,586	12.5%	\$ 9,516,456
September 30, 2016	2,481,554	343,635	13.8%	11,654,375
September 30, 2017	3,051,325	576,986	18.9%	14,128,714

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, 2016 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)
2016	\$	\$ 30,018,696	\$ 30,018,696		50,881,403	59.00%

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Under the reporting parameters, the County's retiree health care plan is 0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$30,018,696 at December 31, 2016. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 59.00%.

Actuarial methods and assumptions

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

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

Inflation rate	2.50% per annum
Investment rate of return	4.00% per annum, net of expenses
Actuarial cost method	Individual Entry Age Normal Cost Method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year open amortization
Salary growth	3.00% per annum
Medical Trend	Initial rate of 7.25% declining to an ultimate rate of 4.50% after 14 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.

N. 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, 2017.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

O. Tax Abatements

Lubbock County entered into an agreement with Cellco Partnership/Verizon Wireless on February 14, 2011. The agreement was for Cellco Partnership to invest capital on a long-term basis for a valuation limitation of \$40,000,000. Tax abatement began January 1, 2014 and ends December 31, 2018. For fiscal year 2017, the total abatement was \$3,651,028.

Lubbock County entered into an agreement with Red River Commodities/Sun Gold Foods Inc. on March 26, 2012. The agreement was for Red River Commodities to invest capital on a long-term basis for a valuation limitation of \$7,400,000. Tax abatement began January 1, 2013 and ends December 31, 2021. For fiscal year 2017, the total abatement was \$2,713,932.

Lubbock County entered into an agreement with Xfab Texas, Inc. on September 22, 2014. The agreement was for Xfab Texas, Inc. to invest capital on a long-term basis for a valuation limitation of \$14,215,000. Tax abatement will begin January 1, 2017 and ends December 31, 2021.

Lubbock County entered into an agreement with United Supermarket on June 22, 2015. The agreement was for United Supermarket to invest capital on a long-term basis for a valuation limitation of \$1,200,000. Tax abatement will begin January 1, 2017 and ends December 31, 2026.

Lubbock County entered into an agreement with Safeway Inc. on May 23, 2016. The agreement was for Safeway Inc. to invest capital on a long-term basis for a valuation limitation of \$26,000,000. Tax abatement will begin January 1, 2017 and ends December 31, 2026.

Lubbock County entered into an agreement with WWC Tx RSA/LBB MSA RSA 3 4 5 on February 14, 2011. The agreement was for WWC TX RSA/LBB MSA RSA 3 4 5 to invest capital on a long-term basis for a valuation limitation of \$40,000,000. Tax abatement began January 1, 2014 and ends December 31, 2018. For fiscal year 2017, the total abatement was \$3,817,432.

Lubbock County entered into an agreement with Monsanto Southern Production Company, LLC on December 22, 2016. The agreement was for Monsanto Southern Production Company, LLC to invest capital on a long-term basis for a valuation limitation of \$100,000,000. Tax abatement will begin January 1, 2018 and ends December 31, 2026.

P. Financial Instruments

Financial instruments which potentially subject the County to concentrations of credit risk consist primarily of time deposits, demand deposits, and accounts receivable.

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

Q. Subsequent Events

Subsequent events were evaluated through February 28, 2018, 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, 2017

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Taxes				
Property Tax	\$ 54,941,999	\$ 54,941,999	\$ 54,472,560	\$ (469,439)
Sales Tax	24,270,000	24,270,000	23,533,761	(736,239)
Licenses and permits	176,448	176,448	169,145	(7,303)
Intergovernmental	2,978,051	2,978,051	2,963,812	(14,239)
Fees of Office	3,493,413	3,493,413	2,937,612	(555,801)
Commissions	5,442,392	5,442,392	3,928,101	(1,514,291)
Charges for Services	2,637,899	2,637,899	1,455,567	(1,182,332)
Fines and Forfeitures	1,365,740	1,365,740	970,904	(394,836)
Investment Earnings	875,000	875,000	(414,803)	(1,289,803)
Other	1,847,543	1,847,543	1,801,418	(46,125)
Total revenues	98,028,485	98,028,485	91,818,077	(6,210,408)
Expenditures:				
Current:				
General Administration				
Commissioners Court	540,441	540,684	536,543	4,141
County Judge	299,364	299,397	283,267	16,130
County Clerk	1,324,620	1,350,472	1,099,227	251,245
Information Systems	4,847,252	4,489,973	4,423,145	66,828
Self Insurance Claims	230,000	230,000		230,000
General Administration	4,548,730	3,083,487	2,037,970	1,045,517
Admin, Research	139,876	150,324	141,047	9,277
Judicial Compliance	412,558	412,599	351,849	60,750
Total General Administration	12,342,841	10,556,936	8,873,048	1,683,888
Financial				
Treasurer	328,073	336,271	322,973	13,298
Tax Assessor	1,788,840	1,804,105	1,671,749	132,356
Purchasing	392,060	395,003	298,159	96,844
Auditor	1,289,843	1,290,358	1,140,925	149,433
Human Resources	694,672	700,208	671,784	28,424
Total Financial	4,493,488	4,525,945	4,105,590	420,355
Judicial				
Courts	3,870,261	3,954,251	3,775,839	178,412
Appellate Courts	24,563	25,623	20,572	5,051
District Clerk	1,711,735	1,711,735	1,652,261	59,474
Justice of the Peace, Precinct 1	319,067	334,004	324,887	9,117
Justice of the Peace, Precinct 2	281,351	282,857	238,821	44,036
Justice of the Peace, Precinct 3	298,554	315,966	287,207	28,759
Justice of the Peace, Precinct 4	333,555	344,447	325,904	18,543
Central Jury	360,900	360,900	293,139	67,761
Judicial	6,443,057	6,443,057	6,236,206	206,851
Total Judicial	13,643,043	13,772,840	13,154,836	618,004
Legal				
Criminal District Attorney	6,513,233	6,513,233	6,130,936	382,297
Total Legal	6,513,233	6,513,233	6,130,936	382,297
Public Safety				
Constable 1	91,589	91,193	84,474	6,719
Constable 2	83,628	88,037	82,908	5,129
Constable 3	97,366	97,366	77,229	20,137
Constable 4	90,939	90,939	89,094	1,845
Medical Examiner	2,562,946	2,676,934	2,485,508	191,426

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Sheriff</i>	12,200,480	12,303,874	11,728,752	575,122
<i>Jail</i>	23,893,933	24,299,548	23,871,011	428,537
<i>Inmate Transportation</i>	120,000	120,000	53,663	66,337
<i>Public Safety</i>	1,082,722	1,082,722	963,061	119,661
<i>Total Public Safety</i>	40,223,603	40,850,613	39,435,700	1,414,913
<i>Correctional</i>				
<i>Community Supervision Corrections Dept</i>	242,600	242,600	250,634	(8,034)
<i>Total Correctional</i>	242,600	242,600	250,634	(8,034)
<i>Facilities</i>				
<i>Maintenance</i>	7,290,203	7,369,403	6,299,823	1,069,580
<i>Total Facilities</i>	7,290,203	7,369,403	6,299,823	1,069,580
<i>Health</i>				
<i>Safety & Enviromental</i>	325,936	334,402	292,222	42,180
<i>Total Health</i>	325,936	334,402	292,222	42,180
<i>Welfare</i>				
<i>General Assistance</i>	555,171	568,283	462,137	106,146
<i>Veteran Services</i>	59,471	70,018	62,996	7,022
<i>Total Welfare</i>	614,642	638,301	525,133	113,168
<i>Conservation</i>				
<i>Texas AgriLIFE Extension</i>	348,814	348,814	269,406	79,408
<i>Total Conservation</i>	348,814	348,814	269,406	79,408
<i>Elections</i>				
<i>Elections</i>	2,162,639	2,163,170	1,322,449	840,721
<i>Total Elections</i>	2,162,639	2,163,170	1,322,449	840,721
<i>Culture/Recreation</i>				
<i>Library Services</i>	239,728	239,728	229,728	10,000
<i>Total Culture/Recreation</i>	239,728	239,728	229,728	10,000
<i>Transportation</i>				
<i>Public Works</i>	153,064	153,064	18,618	134,446
<i>Total Transportation</i>	153,064	153,064	18,618	134,446
<i>Capital Outlay</i>	2,030,074	2,914,859	2,867,922	46,937
<i>Total expenditures</i>	90,623,908	90,623,908	83,776,045	6,847,863
<i>Excess (deficiency) of revenues (under) expenditures</i>	7,404,577	7,404,577	8,042,032	637,455
<i>Other financing sources (uses):</i>				
<i>Transfers out</i>	(17,737,455)	(17,737,455)	(17,617,781)	119,674
<i>Total other financing sources (uses)</i>	(17,737,455)	(17,737,455)	(17,617,781)	119,674
<i>Excess of revenues and other financing sources over (under) expenditures and other financing uses</i>	(10,332,878)	(10,332,878)	(9,575,749)	757,129
<i>Fund balances/equity, October 1</i>	40,248,956	40,248,956	40,248,956	
<i>Fund balances/equity, September 30</i>	\$ 29,916,078	\$ 29,916,078	\$ 30,673,207	\$ 757,129

LUBBOCK COUNTY, TEXAS
REGIONAL PUBLIC DEFENDER
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 1,655,600	\$ 1,655,600	\$ 1,429,359	\$ (226,241)
Indigent Defense Grant	2,494,188	2,994,188	2,994,188	
Investment Earnings			24,076	24,076
Other			40	40
Total revenues	<u>4,149,788</u>	<u>4,649,788</u>	<u>4,447,663</u>	<u>(202,125)</u>
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	4,043,630	4,220,097	3,761,054	459,043
Supplies	128,987	337,522	231,173	106,349
Training/Dues	400,000	400,000	328,306	71,694
Professional/Contract Services	253,910	342,381	310,630	31,751
Other	10,000	10,000	2,622	7,378
Total Judicial	<u>4,836,527</u>	<u>5,310,000</u>	<u>4,633,785</u>	<u>676,215</u>
Total expenditures	<u>4,836,527</u>	<u>5,310,000</u>	<u>4,633,785</u>	<u>676,215</u>
Excess (deficiency) of revenues (under) expenditures	<u>(686,739)</u>	<u>(660,212)</u>	<u>(186,122)</u>	<u>474,090</u>
Other financing sources (uses):				
Transfers in	84,051	84,051	84,051	
Total other financing sources (uses)	<u>84,051</u>	<u>84,051</u>	<u>84,051</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(602,688)</u>	<u>(576,161)</u>	<u>(102,071)</u>	<u>474,090</u>
Fund balances/equity, October 1	2,491,639	2,491,639	2,491,639	
Fund balances/equity, September 30	<u>\$ 1,888,951</u>	<u>\$ 1,915,478</u>	<u>\$ 2,389,568</u>	<u>\$ 474,090</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT B-3**

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT PLAN
YEAR ENDED SEPTEMBER 30, 2017
(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)
12/31/12	\$	\$ 17,098,614	\$ 17,098,614		\$ 46,790,170	36.54%
12/31/14		20,623,728	20,623,728		48,308,061	42.69%
12/31/16		30,018,696	30,018,696		50,881,403	59.00%

LUBBOCK COUNTY, TEXAS

*SCHEDULE OF THE COUNTY'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
LAST TEN FISCAL YEARS **

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Total Pension Liability										
Service Cost	\$ 7,911,550	\$ 7,564,459	\$ 6,939,843	\$	\$	\$	\$	\$	\$	\$
Interest (on the total pension liability)	16,090,635	15,205,988	14,000,099							
Effect of plan changes		(1,430,072)								
Effect of assumption changes or inputs		1,926,362								
Effect of economic/demographic gains or losses	(807,965)	(4,283,220)	549,801							
Benefit payments, including refunds of employee contributions	(8,395,263)	(7,597,829)	(6,722,749)							
Net Change in Total Pension Liability	14,798,957	11,385,688	14,766,994							
Total Pension Liability- Beginning	198,886,980	187,501,292	172,734,298							
Total Pension Liability- Ending (a)	\$ 213,685,937	\$ 198,886,980	\$ 187,501,292	\$	\$	\$	\$	\$	\$	\$
Plan Fiduciary Net Position										
Contributions- Employer	\$ 5,728,926	\$ 5,636,975	\$ 5,735,720	\$	\$	\$	\$	\$	\$	\$
Contributions- Employee	4,026,825	3,812,446	3,798,494							
Net Investment Income	12,938,238	(1,379,468)	10,930,992							
Benefit payments, including refunds of employee contributions	(8,395,263)	(7,597,829)	(6,722,749)							
Administrative Expense	(140,818)	(125,873)	(129,463)							
Other	(150,660)	(106,437)	(290,884)							
Net Change in Plan Fiduciary Net Position	\$ 14,007,248	\$ 239,814	\$ 13,322,110	\$	\$	\$	\$	\$	\$	\$
Plan Fiduciary Net Position- Beginning	174,825,171	174,585,357	161,263,247							
Plan Fiduciary Net Position- Ending (b)	\$ 188,832,419	\$ 174,825,171	\$ 174,585,357	\$	\$	\$	\$	\$	\$	\$
Net Pension Liability- Ending (a) - (b)	\$ 24,853,518	\$ 24,061,809	\$ 12,915,935	\$	\$	\$	\$	\$	\$	\$
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	88.37%	87.90%	93.11%							
Covered Employee Payroll	\$ 56,863,541	\$ 54,463,516	\$ 54,264,173	\$	\$	\$	\$	\$	\$	\$
Net Pension Liability as a Percentage of Covered Employee Payroll	43.71%	44.18%	23.80%							

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

LUBBOCK COUNTY, TEXAS**SCHEDULE OF COUNTY CONTRIBUTIONS****TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM****LAST TEN FISCAL YEARS ***

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution	\$ 5,978,906	\$ 5,697,771	\$ 5,621,943	\$	\$	\$	\$	\$	\$	\$
Contributions in relation to the contractually required contribution	(5,978,906)	(5,697,771)	(5,621,943)							
Contribution deficiency (excess)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County's covered-employee payroll	\$ 58,603,917	\$ 56,168,414	\$ 54,012,022	\$	\$	\$	\$	\$	\$	\$
Contributions as a percentage of covered-employee payroll	10.20%	10.14%	10.41%							

Note: GASB 68, Paragraph 81.2b requires that the data in this schedule be presented as of the County's current fiscal year as opposed to the time period covered by the measurement date of January 1, 2016 - December 31, 2016.

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

LUBBOCK COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	13.9 years (based on contribution rate calculated in 12/31/16 valuation)
Asset Valuation Method	5 Year Smoothed Market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.

Other Information:

There were no changes in plan provisions during the year.

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. 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.

LUBBOCK COUNTY

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2017

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, 2016 through September 30, 2017.
- 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, 2017

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 6,378,743	\$ 150,249	\$ 261,131	\$ 6,790,123
<i>Investments</i>	16,470,196	863,234	1,479,741	18,813,171
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	5,431	19,463		24,894
<i>Other</i>	983,018	6,951	5,464	995,433
<i>Prepaid Items</i>	14,491			14,491
<i>Inventories</i>	2,084			2,084
Total Assets	\$ 23,853,963	\$ 1,039,897	\$ 1,746,336	\$ 26,640,196
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 305,706	\$	\$	\$ 305,706
<i>Accounts Payable</i>	1,607,174	1,631	77,474	1,686,279
<i>Due to Other Funds</i>	647			647
<i>Accrued Wages</i>	304,073			304,073
Unearned Revenue:				
<i>Other</i>	392,575			392,575
Total Liabilities	2,610,175	1,631	77,474	2,689,280
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>	3,642	13,042		16,684
Total Deferred Inflows of Resources	3,642	13,042		16,684
Fund Balances				
<i>Nonspendable</i>	15,919			15,919
<i>Restricted For:</i>				
<i>Debt Service</i>		1,025,224		1,025,224
<i>Capital Projects</i>			1,668,862	1,668,862
<i>County Road Construction & Maintenance</i>	4,479,593			4,479,593
<i>Parks and Recreation</i>	1,334,696			1,334,696
<i>Building Construction & Improvement</i>	1,873,321			1,873,321
<i>Juvenile Services</i>	2,884,350			2,884,350
<i>Information and Technology</i>	724,490			724,490
<i>Election Services</i>	614,393			614,393
<i>Dispute Resolution</i>	30,101			30,101
<i>Criminal Justice</i>	669,019			669,019
<i>Child & Family Services</i>	31,756			31,756
<i>Law Library Program</i>	686			686
<i>Records Preservation</i>	5,978,865			5,978,865
<i>Court House Security</i>	5,184			5,184
<i>Historical Preservation Programs</i>	4,907			4,907
<i>Inmate Welfare</i>	2,592,866			2,592,866
Total Fund Balances	21,240,146	1,025,224	1,668,862	23,934,232
Total Liabilities, Deferred Inflows & Fund Balances	\$ 23,853,963	\$ 1,039,897	\$ 1,746,336	\$ 26,640,196

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
Property Tax	\$ 2,156,074	\$ 7,726,951	\$	\$ 9,883,025
Intergovernmental	4,696,582			4,696,582
Fees of Office	1,978,935			1,978,935
Charges for Services	3,443,289			3,443,289
Fines and Forfeitures	111,856			111,856
Investment Earnings	357,197	18,893	28,844	404,934
Other	2,332,064			2,332,064
Total revenues	<u>15,075,997</u>	<u>7,745,844</u>	<u>28,844</u>	<u>22,850,685</u>
Expenditures:				
Current:				
General Administration	273,093			273,093
Judicial	189,522			189,522
Legal	1,910,619			1,910,619
Public Safety	1,501,026			1,501,026
Correctional	8,116,946			8,116,946
Facilities	213,696			213,696
Elections	5,993,189			5,993,189
Culture/Recreation	317,333			317,333
Transportation	7,418,147			7,418,147
Capital Outlay	6,773,961		3,254,478	10,028,439
Debt Service:				
Principal Retirement	104,380	6,475,000		6,579,380
Interest and Fiscal Charges	3,532	1,515,491		1,519,023
Total expenditures	<u>32,815,444</u>	<u>7,990,491</u>	<u>3,254,478</u>	<u>44,060,413</u>
Excess (deficiency) of revenues (under) expenditures	(17,739,447)	(244,647)	(3,225,634)	(21,209,728)
Other financing sources (uses):				
Transfers in	18,458,774		2,000,617	20,459,391
Transfers out	(2,925,661)			(2,925,661)
Issuance of Refunding Bonds		30,600,000		30,600,000
Premium on Refunding Bonds		3,665,713		3,665,713
Payment to Refunded Debt Escrow Agent		(33,990,100)		(33,990,100)
Total other financing sources (uses)	<u>15,533,113</u>	<u>275,613</u>	<u>2,000,617</u>	<u>17,809,343</u>
Net change in fund balances	(2,206,334)	30,966	(1,225,017)	(3,400,385)
Fund balances/equity, October 1	23,446,480	994,258	2,893,879	27,334,617
Fund balances/equity, September 30	<u>\$ 21,240,146</u>	<u>\$ 1,025,224</u>	<u>\$ 1,668,862</u>	<u>\$ 23,934,232</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 593,863	\$ 89,816	\$ 26,521	\$ 44,431
<i>Investments</i>	2,999,004	497,557	139,194	241,573
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>		226	226	226
<i>Other</i>	164,210	1,876	656	933
<i>Prepaid Items</i>	3,033			
<i>Inventories</i>				
Total Assets	<u>\$ 3,760,110</u>	<u>\$ 589,475</u>	<u>\$ 166,597</u>	<u>\$ 287,163</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 67,135	\$ 1,818	\$ 1,891	\$ 1,417
<i>Accounts Payable</i>	423,029	2,737	1,158	1,201
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	64,628	2,011	1,957	1,800
Unearned Revenue:				
<i>Other</i>	173,938			
Total Liabilities	<u>728,730</u>	<u>6,566</u>	<u>5,006</u>	<u>4,418</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>		152	152	152
Total Deferred Inflows of Resources		<u>152</u>	<u>152</u>	<u>152</u>
Fund Balances				
<i>Nonspendable</i>	3,033			
Restricted For:				
<i>County Road Construction & Maintenance</i>	3,028,347			
<i>Parks and Recreation</i>		582,757	161,439	282,593
<i>Building Construction & Improvement</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	<u>3,031,380</u>	<u>582,757</u>	<u>161,439</u>	<u>282,593</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 3,760,110</u>	<u>\$ 589,475</u>	<u>\$ 166,597</u>	<u>\$ 287,163</u>

<u>Shallowater Park</u>	<u>Permanent Improvement Fund</u>	<u>New Road Fund</u>	<u>Safe School Program/ JJAEP</u>	<u>TJJD-R Regional Diversion</u>
\$ 48,113 264,023	\$ 374,696 2,123,277	\$ 215,745 1,222,552	\$ 12,778	\$ 1
226 1,016	4,527 8,691	12,949		
<u>\$ 313,378</u>	<u>\$ 2,511,191</u>	<u>\$ 1,451,246</u>	<u>\$ 12,778</u>	<u>\$ 1</u>
\$ 1,870 1,928 1,521	\$ 634,836	\$	\$ 7,600	\$ 1
<u>5,319</u>	<u>634,836</u>		<u>5,178</u> <u>12,778</u>	<u>1</u>
<u>152</u> <u>152</u>	<u>3,034</u> <u>3,034</u>			
307,907	1,873,321	1,451,246		
<u>307,907</u>	<u>1,873,321</u>	<u>1,451,246</u>		
<u>\$ 313,378</u>	<u>\$ 2,511,191</u>	<u>\$ 1,451,246</u>	<u>\$ 12,778</u>	<u>\$ 1</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Star Program	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 65,736	\$ 490,213	\$ 8,943	\$ 120,601
Investments		2,526,807		
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	135	9,956	84,385	100,160
Prepaid Items		10,035		
Inventories				
Total Assets	<u>\$ 65,871</u>	<u>\$ 3,037,011</u>	<u>\$ 93,328</u>	<u>\$ 220,761</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 9,261	\$ 48,583	\$ 33,012	\$ 87,023
Accounts Payable	45,071	51,736	31,622	39,304
Due to Other Funds				
Accrued Wages	11,539	42,307	28,694	94,434
Unearned Revenue:				
Other				
Total Liabilities	<u>65,871</u>	<u>142,626</u>	<u>93,328</u>	<u>220,761</u>
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable		10,035		
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services		2,884,350		
Information and Technology				
Election Services				
Dispute Resolution				
Criminal Justice				
Child & Family Services				
Law Library Program				
Records Preservation				
Court House Security				
Historical Preservation Programs				
Inmate Welfare				
Total Fund Balances		<u>2,894,385</u>		
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 65,871</u>	<u>\$ 3,037,011</u>	<u>\$ 93,328</u>	<u>\$ 220,761</u>

<u>Juvenile Food Service Fund</u>	<u>Title IV-E</u>	<u>Re-Entry Drug Court</u>	<u>CJD DWI Court</u>	<u>On Line Access</u>
\$	\$	\$	\$	\$ 34,266 194,173
57,233	22,765	6,094	6,853	715
\$ <u>57,233</u>	\$ <u>22,765</u>	\$ <u>6,094</u>	\$ <u>6,853</u>	\$ <u>229,154</u>
\$ 2,995 49,170 4,159 909 <u>57,233</u>	\$ 1,977 18,915 1,873 <u>22,765</u>	\$ 135 5,622 337 <u>6,094</u>	\$ 132 6,380 341 <u>6,853</u>	\$ 2,127 <u>2,127</u>
				227,027
				<u>227,027</u>
\$ <u>57,233</u>	\$ <u>22,765</u>	\$ <u>6,094</u>	\$ <u>6,853</u>	\$ <u>229,154</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	CJD Drug Court	CO- Drug Court Fee	Dispute Resolution Fund	USDA AG Mediation
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$	\$ 29,573	\$ 13,756	\$
Investments		167,584	27,483	
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	6,817	1,590	5,190	23,590
Prepaid Items			196	196
Inventories				
Total Assets	<u>\$ 6,817</u>	<u>\$ 198,747</u>	<u>\$ 46,625</u>	<u>\$ 23,786</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 159	\$	\$ 6,099	\$ 1,715
Accounts Payable	6,345	5,005	6,386	20,791
Due to Other Funds				
Accrued Wages	313		3,843	1,280
Unearned Revenue:				
Other				
Total Liabilities	<u>6,817</u>	<u>5,005</u>	<u>16,328</u>	<u>23,786</u>
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable			196	
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services				
Information and Technology				
Election Services				
Dispute Resolution			30,101	
Criminal Justice		193,742		
Child & Family Services				
Law Library Program				
Records Preservation				
Court House Security				
Historical Preservation Programs				
Inmate Welfare				
Total Fund Balances		<u>193,742</u>	<u>30,297</u>	
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 6,817</u>	<u>\$ 198,747</u>	<u>\$ 46,625</u>	<u>\$ 23,786</u>

<u>Domestic Relations Office</u>	<u>Law Library</u>	<u>Election Services Fund</u>	<u>Election Admin Fee Fund</u>	<u>Election Equipment Fund</u>
\$ 6,831 13,050	\$ 3,196 7,627	\$ 6,142	\$ 27,869 157,924	\$ 46,158 261,565
21,968 571	3,682	113,191	581	963
<u>\$ 42,420</u>	<u>\$ 14,505</u>	<u>\$ 119,333</u>	<u>\$ 186,374</u>	<u>\$ 308,686</u>
\$ 4,412 4,134 4,528	\$ 1,101 10,867 1,851	\$	\$	\$
<u>13,074</u>	<u>13,819</u>			
571				
28,775	686	119,333	186,374	308,686
<u>29,346</u>	<u>686</u>	<u>119,333</u>	<u>186,374</u>	<u>308,686</u>
<u>\$ 42,420</u>	<u>\$ 14,505</u>	<u>\$ 119,333</u>	<u>\$ 186,374</u>	<u>\$ 308,686</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	LEPC Grant	Records Preservation Dist. Clerk	Co. Clerk Records Preservation	County Records Preservation
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 91,305	\$ 11,277	\$ 456,683	\$ 79,711
<i>Investments</i>		59,549	2,574,690	441,701
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>		652	17,299	2,968
<i>Prepaid Items</i>				
<i>Inventories</i>				2,084
Total Assets	<u>\$ 91,305</u>	<u>\$ 71,478</u>	<u>\$ 3,048,672</u>	<u>\$ 526,464</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$ 150	\$ 1,813	\$ 1,469
<i>Accounts Payable</i>	571		717	221
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>		769	2,326	1,764
Unearned Revenue:				
<i>Other</i>	90,734			
Total Liabilities	<u>91,305</u>	<u>919</u>	<u>4,856</u>	<u>3,454</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				2,084
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Building Construction & Improvement</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>		70,559	3,043,816	520,926
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
Total Fund Balances		<u>70,559</u>	<u>3,043,816</u>	<u>523,010</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 91,305</u>	<u>\$ 71,478</u>	<u>\$ 3,048,672</u>	<u>\$ 526,464</u>

<u>Court House Security</u>	<u>Court Record Preservation</u>	<u>Historical Commission</u>	<u>Child Abuse Prevention</u>	<u>Justice Court Technology</u>
\$ 5,647	\$ 33,565	\$ 771	\$ 446	\$ 49,986
8,561	190,201	4,372	2,526	283,262
1,404	1,782	16	9	1,043
<u>\$ 15,612</u>	<u>\$ 225,548</u>	<u>\$ 5,159</u>	<u>\$ 2,981</u>	<u>\$ 334,291</u>
\$ 4,713	\$ 10	\$ 252	\$	\$ 174
1,579				
4,136				
<u>10,428</u>	<u>10</u>	<u>252</u>	<u></u>	<u>174</u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
				334,117
			2,981	
5,184	225,538	4,907		
<u>5,184</u>	<u>225,538</u>	<u>4,907</u>	<u>2,981</u>	<u>334,117</u>
<u>\$ 15,612</u>	<u>\$ 225,548</u>	<u>\$ 5,159</u>	<u>\$ 2,981</u>	<u>\$ 334,291</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Co & Dist Court Technology	Dist Court Record Technology	County Clerk Archive	Sheriff Contraband Fund
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 8,632	\$ 16,855	\$ 316,043	\$ 278,719
<i>Investments</i>	48,916	95,511	1,790,913	
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	280	1,144	14,363	
<i>Prepaid Items</i>				
<i>Inventories</i>				
Total Assets	<u>\$ 57,828</u>	<u>\$ 113,510</u>	<u>\$ 2,121,319</u>	<u>\$ 278,719</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$
<i>Accounts Payable</i>		7,992	3,293	
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>				
Unearned Revenue:				
<i>Other</i>				
Total Liabilities		<u>7,992</u>	<u>3,293</u>	
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Building Construction & Improvement</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>	57,828	105,518		
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				278,719
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>			2,118,026	
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	<u>57,828</u>	<u>105,518</u>	<u>2,118,026</u>	<u>278,719</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 57,828</u>	<u>\$ 113,510</u>	<u>\$ 2,121,319</u>	<u>\$ 278,719</u>

<u>Inmate Supply Fund</u>	<u>Homeland Security Fund</u>	<u>LEOSE Sheriff</u>	<u>Sheriff Commissary Salary Fund</u>	<u>LECD Emergency Communications</u>
\$ 2,592,866	\$	\$ 15,665 88,764	\$ 22,177 37,837	\$
	39,276	327	48,588	15,611
<u>\$ 2,592,866</u>	<u>\$ 39,276</u>	<u>\$ 104,756</u>	<u>\$ 108,602</u>	<u>\$ 15,611</u>
\$	\$ 39,276	\$	\$ 12,750 4,227 12,118	\$ 15,611
<u></u>	<u>39,276</u>	<u></u>	<u>29,095</u>	<u>15,611</u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
		104,756	79,507	
<u>2,592,866</u> <u>2,592,866</u>	<u></u>	<u>104,756</u>	<u>79,507</u>	<u></u>
<u>\$ 2,592,866</u>	<u>\$ 39,276</u>	<u>\$ 104,756</u>	<u>\$ 108,602</u>	<u>\$ 15,611</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	CDA Business Crimes	CDA Contraband Fund	South Plains Auto Task Force
ASSETS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 10,488	\$ 2,454	\$ 65,879
<i>Investments</i>			
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>			
<i>Other</i>			160,088
<i>Prepaid Items</i>			
<i>Inventories</i>			
Total Assets	<u>\$ 10,488</u>	<u>\$ 2,454</u>	<u>\$ 225,967</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$	\$	\$ 11,079
<i>Accounts Payable</i>			137,759
<i>Due to Other Funds</i>	647		
<i>Accrued Wages</i>			12,115
Unearned Revenue:			
<i>Other</i>			65,014
Total Liabilities	<u>647</u>		<u>225,967</u>
Deferred Inflows of Resources:			
<i>Unavailable Revenue- Property Taxes</i>			
Total Deferred Inflows of Resources			
Fund Balances			
<i>Nonspendable</i>			
<i>Restricted For:</i>			
<i>County Road Construction & Maintenance</i>			
<i>Parks and Recreation</i>			
<i>Building Construction & Improvement</i>			
<i>Juvenile Services</i>			
<i>Information and Technology</i>			
<i>Election Services</i>			
<i>Dispute Resolution</i>			
<i>Criminal Justice</i>	9,841	2,454	
<i>Child & Family Services</i>			
<i>Law Library Program</i>			
<i>Records Preservation</i>			
<i>Court House Security</i>			
<i>Historical Preservation Programs</i>			
<i>Inmate Welfare</i>			
Total Fund Balances	<u>9,841</u>	<u>2,454</u>	
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 10,488</u>	<u>\$ 2,454</u>	<u>\$ 225,967</u>

<u>JAG Justice Assistance</u>	<u>CDA VOCA Victim Advocacy</u>	<u>Violence Against Women</u>	<u>Total Nonmajor Special Revenue Funds (See Exhibit C-1)</u>
\$ 60,309	\$	\$ 17	\$ 6,378,743 16,470,196
	21,969		5,431 983,018 14,491 2,084
460			
<u>\$ 60,769</u>	<u>\$ 21,969</u>	<u>\$ 17</u>	<u>\$ 23,853,963</u>
\$	\$ 2,997 15,543 3,429	\$ 17	\$ 305,706 1,607,174 647 304,073
56,802			392,575
<u>60,769</u>	<u>21,969</u>	<u>17</u>	<u>2,610,175</u>
			3,642 3,642
			15,919
			4,479,593 1,334,696 1,873,321 2,884,350 724,490 614,393 30,101 669,019 31,756 686 5,978,865 5,184 4,907 2,592,866 21,240,146
<u>\$ 60,769</u>	<u>\$ 21,969</u>	<u>\$ 17</u>	<u>\$ 23,853,963</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	504,428	89,836	89,836	89,836
Fees of Office				
Charges for Services	2,006,670			
Fines and Forfeitures				
Investment Earnings	85,498	9,548	2,142	5,445
Other	506,068	6,110	7,648	6,100
Total revenues	<u>3,102,664</u>	<u>105,494</u>	<u>99,626</u>	<u>101,381</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation		80,812	80,321	69,289
Transportation	7,312,932			
Capital Outlay	1,967,159		8,021	
Debt Service:				
Principal Retirement	104,380			
Interest and Fiscal Charges	3,532			
Total expenditures	<u>9,388,003</u>	<u>80,812</u>	<u>88,342</u>	<u>69,289</u>
Excess (deficiency) of revenues (under) expenditures	(6,285,339)	24,682	11,284	32,092
Other financing sources (uses):				
Transfers in	2,732,828			
Transfers out				
Total other financing sources (uses)	<u>2,732,828</u>			
Net change in fund balances	(3,552,511)	24,682	11,284	32,092
Fund balances/equity, October 1	6,583,891	558,075	150,155	250,501
Fund balances/equity, September 30	<u>\$ 3,031,380</u>	<u>\$ 582,757</u>	<u>\$ 161,439</u>	<u>\$ 282,593</u>

<u>Shallowater Park</u>	<u>Permanent Improvement Fund</u>	<u>New Road Fund</u>	<u>Safe School Program/ JJAEP</u>	<u>TJJD-R Regional Diversion</u>
\$ 89,836	\$ 1,796,730	\$	\$ 60,404	\$ 57,011
		487,076		
5,202	41,391	21,584		
2,767	484,278			
<u>97,805</u>	<u>2,322,399</u>	<u>508,660</u>	<u>60,404</u>	<u>57,011</u>
			60,404	57,011
	213,696			
86,911		105,215		
	4,258,176			
<u>86,911</u>	<u>4,471,872</u>	<u>105,215</u>	<u>60,404</u>	<u>57,011</u>
10,894	(2,149,473)	403,445		
	1,000,000			
	<u>1,000,000</u>			
10,894	(1,149,473)	403,445		
297,013	3,022,794	1,047,801		
<u>\$ 307,907</u>	<u>\$ 1,873,321</u>	<u>\$ 1,451,246</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, 2017

	Star Program	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	304,386		1,668,037	260,230
Fees of Office				
Charges for Services		7,006		740,875
Fines and Forfeitures				
Investment Earnings		60,578		
Other		2,040		
Total revenues	<u>304,386</u>	<u>69,624</u>	<u>1,668,037</u>	<u>1,001,105</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional	456,579	1,892,418	1,749,162	3,457,983
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				2,263
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>456,579</u>	<u>1,892,418</u>	<u>1,749,162</u>	<u>3,460,246</u>
Excess (deficiency) of revenues (under) expenditures	(152,193)	(1,822,794)	(81,125)	(2,459,141)
Other financing sources (uses):				
Transfers in	152,193	6,000,000	81,125	2,459,141
Transfers out		(2,925,661)		
Total other financing sources (uses)	<u>152,193</u>	<u>3,074,339</u>	<u>81,125</u>	<u>2,459,141</u>
Net change in fund balances		1,251,545		
Fund balances/equity, October 1		1,642,840		
Fund balances/equity, September 30	<u>\$</u>	<u>\$ 2,894,385</u>	<u>\$</u>	<u>\$</u>

<u>Juvenile Food Service Fund</u>	<u>Title IV-E</u>	<u>Re-Entry Drug Court</u>	<u>CJD DWI Court</u>	<u>On Line Access</u>
\$ 203,112	\$ 35,846	\$ 40,462	\$ 40,578	\$ 39,083
				3,537
<u>203,112</u>	<u>35,846</u>	<u>40,462</u>	<u>40,578</u>	<u>42,620</u>
		40,462	40,578	7,552
322,219	121,170			
28,770				
<u>350,989</u>	<u>121,170</u>	<u>40,462</u>	<u>40,578</u>	<u>7,552</u>
(147,877)	(85,324)			35,068
147,877	85,324			
<u>147,877</u>	<u>85,324</u>			
				35,068
				191,959
\$ <u><u> </u></u>	\$ <u><u> </u></u>	\$ <u><u> </u></u>	\$ <u><u> </u></u>	\$ <u><u>227,027</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, 2017

	CJD Drug Court	CO- Drug Court Fee	Dispute Resolution Fund	USDA AG Mediation
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	46,304			65,370
Fees of Office		33,548	304,164	1,094
Charges for Services				
Fines and Forfeitures				
Investment Earnings		3,048		
Other				26,922
Total revenues	<u>46,304</u>	<u>36,596</u>	<u>304,164</u>	<u>93,386</u>
Expenditures:				
Current:				
General Administration				
Judicial	46,304	9,825		
Legal			298,023	93,386
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>46,304</u>	<u>9,825</u>	<u>298,023</u>	<u>93,386</u>
Excess (deficiency) of revenues (under) expenditures		26,771	6,141	
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances		26,771	6,141	
Fund balances/equity, October 1		166,971	24,156	
Fund balances/equity, September 30	<u>\$</u>	<u>\$ 193,742</u>	<u>\$ 30,297</u>	<u>\$</u>

<u>Domestic Relations Office</u>	<u>Law Library</u>	<u>Election Services Fund</u>	<u>Election Admin Fee Fund</u>	<u>Election Equipment Fund</u>
\$	\$	\$	\$	\$
208,119	162,592	29,423	3,247	6,400
			2,887	4,541
<u>208,119</u>	<u>163,870</u>	<u>29,423</u>	<u>6,134</u>	<u>10,941</u>
199,940	80,406			
		29,423	24,000	5,939,766
	98,024			
<u>199,940</u>	<u>178,430</u>	<u>29,423</u>	<u>24,000</u>	<u>5,939,766</u>
8,179	(14,560)		(17,866)	(5,928,825)
	5,000			5,600,000
	<u>5,000</u>			<u>5,600,000</u>
8,179	(9,560)		(17,866)	(328,825)
21,167	10,246	119,333	204,240	637,511
<u>\$ 29,346</u>	<u>\$ 686</u>	<u>\$ 119,333</u>	<u>\$ 186,374</u>	<u>\$ 308,686</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	LEPC Grant	Records Preservation Dist. Clerk	Co. Clerk Records Preservation	County Records Preservation
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	1,929			
Fees of Office		17,397	508,915	80,084
Charges for Services				
Fines and Forfeitures				
Investment Earnings		1,144	46,705	8,661
Other				
Total revenues	<u>1,929</u>	<u>18,541</u>	<u>555,620</u>	<u>88,745</u>
Expenditures:				
Current:				
General Administration	1,929		90,672	56,929
Judicial		22,722		
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				115,644
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>1,929</u>	<u>22,722</u>	<u>90,672</u>	<u>172,573</u>
Excess (deficiency) of revenues (under) expenditures		(4,181)	464,948	(83,828)
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances		(4,181)	464,948	(83,828)
Fund balances/equity, October 1		74,740	2,578,868	606,838
Fund balances/equity, September 30	<u>\$</u>	<u>\$ 70,559</u>	<u>\$ 3,043,816</u>	<u>\$ 523,010</u>

<u>Court House Security</u>	<u>Court Record Preservation</u>	<u>Historical Commission</u>	<u>Child Abuse Prevention</u>	<u>Justice Court Technology</u>
\$	\$	\$	\$	\$
102,407	46,541		473	22,756
	3,447	1,975	48	5,252
<u>102,407</u>	<u>49,988</u>	<u>1,975</u>	<u>521</u>	<u>28,048</u>
	20,735	10,943		6,039
97,223				
<u>97,223</u>	<u>20,735</u>	<u>10,943</u>		<u>6,039</u>
5,184	29,253	(8,968)	521	22,009
		3,800		
		<u>3,800</u>		
5,184	29,253	(5,168)	521	22,009
	196,285	10,075	2,460	312,108
<u>\$ 5,184</u>	<u>\$ 225,538</u>	<u>\$ 4,907</u>	<u>\$ 2,981</u>	<u>\$ 334,117</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Co & Dist Court Technology	Dist Court Record Technology	County Clerk Archive	Sheriff Contraband Fund
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Fees of Office	7,251	33,009	506,245	
Charges for Services				
Fines and Forfeitures				111,856
Investment Earnings	893	1,687	28,810	4,165
Other				99,470
Total revenues	<u>8,144</u>	<u>34,696</u>	<u>535,055</u>	<u>215,491</u>
Expenditures:				
Current:				
General Administration			91,885	
Judicial		16,040		
Legal				
Public Safety				235,238
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				85,358
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u></u>	<u>16,040</u>	<u>91,885</u>	<u>320,596</u>
Excess (deficiency) of revenues (under) expenditures	8,144	18,656	443,170	(105,105)
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	8,144	18,656	443,170	(105,105)
Fund balances/equity, October 1	49,684	86,862	1,674,856	383,824
Fund balances/equity, September 30	<u>\$ 57,828</u>	<u>\$ 105,518</u>	<u>\$ 2,118,026</u>	<u>\$ 278,719</u>

<u>Inmate Supply Fund</u>	<u>VINE</u>	<u>Homeland Security Fund</u>	<u>LEOSE Sheriff</u>	<u>Sheriff Commissary Salary Fund</u>
\$	\$	\$	\$	\$
	27,715	100,736	24,370	483,080
4,818			1,702	
827,707				
<u>832,525</u>	<u>27,715</u>	<u>100,736</u>	<u>26,072</u>	<u>483,080</u>
608,926	27,715	35,392	6,000	455,717
		65,344		
<u>608,926</u>	<u>27,715</u>	<u>100,736</u>	<u>6,000</u>	<u>455,717</u>
223,599			20,072	27,363
<u>223,599</u>			<u>20,072</u>	<u>27,363</u>
2,369,267			84,684	52,144
<u>\$ 2,592,866</u>	<u>\$</u>	<u>\$</u>	<u>\$ 104,756</u>	<u>\$ 79,507</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	LECD Emergency Communications	CDA Business Crimes	CDA Contraband Fund
Revenue:			
Taxes			
Property Tax	\$	\$	\$
Intergovernmental	69,152		
Fees of Office		67,849	
Charges for Services			
Fines and Forfeitures			
Investment Earnings		335	368
Other		30,508	193,251
Total revenues	<u>69,152</u>	<u>98,692</u>	<u>193,619</u>
Expenditures:			
Current:			
General Administration			
Judicial			
Legal		123,514	191,634
Public Safety	34,815		
Correctional			
Facilities			
Elections			
Culture/Recreation			
Transportation			
Capital Outlay	34,337		
Debt Service:			
Principal Retirement			
Interest and Fiscal Charges			
Total expenditures	<u>69,152</u>	<u>123,514</u>	<u>191,634</u>
Excess (deficiency) of revenues (under) expenditures		(24,822)	1,985
Other financing sources (uses):			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Net change in fund balances		(24,822)	1,985
Fund balances/equity, October 1		34,663	469
Fund balances/equity, September 30	<u>\$</u>	<u>\$ 9,841</u>	<u>\$ 2,454</u>

South Plains Auto Task Force	JAG Justice Assistance	CDA VOCA Victim Advocacy	Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ 400,747	\$ 163,342	\$ 83,879	\$ 55,464	\$ 2,156,074
				4,696,582
				1,978,935
				3,443,289
				111,856
	1,786			357,197
137,877				2,332,064
<u>538,624</u>	<u>165,128</u>	<u>83,879</u>	<u>55,464</u>	<u>15,075,997</u>
				273,093
				189,522
674,351	54,263	104,849	90,253	1,910,619
				1,501,026
				8,116,946
				213,696
				5,993,189
				317,333
				7,418,147
	110,865			6,773,961
				104,380
				3,532
<u>674,351</u>	<u>165,128</u>	<u>104,849</u>	<u>90,253</u>	<u>32,815,444</u>
(135,727)		(20,970)	(34,789)	(17,739,447)
135,727		20,970	34,789	18,458,774
				(2,925,661)
<u>135,727</u>		<u>20,970</u>	<u>34,789</u>	<u>15,533,113</u>
				(2,206,334)
				23,446,480
\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u>21,240,146</u>

LUBBOCK COUNTY, TEXAS
CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-5

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Intergovernmental	\$ 415,000	\$ 415,000	\$ 504,428	\$ 89,428
Charges for Services	2,125,000	2,125,000	2,006,670	(118,330)
Investment Earnings	60,000	60,000	85,498	25,498
Other	511,500	511,500	506,068	(5,432)
Total revenues	<u>3,111,500</u>	<u>3,111,500</u>	<u>3,102,664</u>	<u>(8,836)</u>
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	2,732,828	2,732,828	2,485,394	247,434
Supplies	775,200	770,400	539,884	230,516
Maintenance	687,000	717,000	565,171	151,829
Utilities	55,000	55,000	37,664	17,336
Training/Dues	15,225	18,270	14,191	4,079
Professional/Contract Services	155,000	3,640,000	3,554,668	85,332
Rental/Leases	100,000	150,000	115,960	34,040
Total Transportation	<u>4,520,253</u>	<u>8,083,498</u>	<u>7,312,932</u>	<u>770,566</u>
Capital Outlay	<u>1,941,045</u>	<u>1,977,845</u>	<u>1,967,159</u>	<u>10,686</u>
Debt Service				
Principal Retirement	105,000	104,822	104,380	442
Interest and Fiscal Charges	3,400	3,533	3,532	1
Total Debt Service	<u>108,400</u>	<u>108,355</u>	<u>107,912</u>	<u>443</u>
Total expenditures	<u>6,569,698</u>	<u>10,169,698</u>	<u>9,388,003</u>	<u>781,695</u>
Excess (deficiency) of revenues (under) expenditures	<u>(3,458,198)</u>	<u>(7,058,198)</u>	<u>(6,285,339)</u>	<u>772,859</u>
Other financing sources (uses):				
Transfers in	2,732,828	2,732,828	2,732,828	
Total other financing sources (uses)	<u>2,732,828</u>	<u>2,732,828</u>	<u>2,732,828</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(725,370)</u>	<u>(4,325,370)</u>	<u>(3,552,511)</u>	<u>772,859</u>
Fund balances/equity, October 1	6,583,891	6,583,891	6,583,891	
Fund balances/equity, September 30	<u>\$ 5,858,521</u>	<u>\$ 2,258,521</u>	<u>\$ 3,031,380</u>	<u>\$ 772,859</u>

LUBBOCK COUNTY, TEXAS
PRECINCT 1 PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-6

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 90,611	\$ 90,611	\$ 89,836	\$ (775)
Investment Earnings	6,090	6,090	9,548	3,458
Other	9,000	9,000	6,110	(2,890)
Total revenues	<u>105,701</u>	<u>105,701</u>	<u>105,494</u>	<u>(207)</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	74,043	74,043	70,347	3,696
Supplies	6,658	6,658	3,203	3,455
Maintenance	8,000	8,000	452	7,548
Utilities	8,000	8,000	6,810	1,190
Professional Contract Services	4,000	4,000		4,000
Total Culture/Recreation	<u>100,701</u>	<u>100,701</u>	<u>80,812</u>	<u>19,889</u>
Capital Outlay	<u>5,000</u>	<u>5,000</u>		<u>5,000</u>
Total expenditures	<u>105,701</u>	<u>105,701</u>	<u>80,812</u>	<u>24,889</u>
Excess (deficiency) of revenues (under) expenditures			<u>24,682</u>	<u>24,682</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			24,682	24,682
Fund balances/equity, October 1	558,075	558,075	558,075	
Fund balances/equity, September 30	<u>\$ 558,075</u>	<u>\$ 558,075</u>	<u>\$ 582,757</u>	<u>\$ 24,682</u>

LUBBOCK COUNTY, TEXAS
SLATON/ROOSEVELT PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 90,611	\$ 90,611	\$ 89,836	\$ (775)
Investment Earnings	2,300	2,300	2,142	(158)
Other	8,150	8,150	7,648	(502)
Total revenues	<u>101,061</u>	<u>101,061</u>	<u>99,626</u>	<u>(1,435)</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	104,367	104,367	67,511	36,856
Supplies	4,500	4,500	3,441	1,059
Maintenance	62,400	55,400	2,575	52,825
Utilities	15,000	15,000	6,794	8,206
Training/Dues	1,000	1,000		1,000
Professional Contract Services	1,200	1,200		1,200
Total Culture/Recreation	<u>188,467</u>	<u>181,467</u>	<u>80,321</u>	<u>101,146</u>
Capital Outlay	<u>20,000</u>	<u>27,000</u>	<u>8,021</u>	<u>18,979</u>
Total expenditures	<u>208,467</u>	<u>208,467</u>	<u>88,342</u>	<u>120,125</u>
Excess (deficiency) of revenues (under) expenditures	<u>(107,406)</u>	<u>(107,406)</u>	<u>11,284</u>	<u>118,690</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(107,406)	(107,406)	11,284	118,690
Fund balances/equity, October 1	150,155	150,155	150,155	
Fund balances/equity, September 30	<u>\$ 42,749</u>	<u>\$ 42,749</u>	<u>\$ 161,439</u>	<u>\$ 118,690</u>

LUBBOCK COUNTY, TEXAS
IDALOU/NEW DEAL PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 90,611	\$ 90,611	\$ 89,836	\$ (775)
<i>Investment Earnings</i>	2,815	2,815	5,445	2,630
<i>Other</i>	6,000	6,000	6,100	100
Total revenues	<u>99,426</u>	<u>99,426</u>	<u>101,381</u>	<u>1,955</u>
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries & Benefits</i>	64,378	64,378	57,349	7,029
<i>Supplies</i>	6,000	6,000	3,234	2,766
<i>Maintenance</i>	16,000	16,000	286	15,714
<i>Utilities</i>	13,200	13,200	8,420	4,780
Total Culture/Recreation	<u>99,578</u>	<u>99,578</u>	<u>69,289</u>	<u>30,289</u>
<i>Capital Outlay</i>	<u>106,000</u>	<u>106,000</u>		<u>106,000</u>
Total expenditures	<u>205,578</u>	<u>205,578</u>	<u>69,289</u>	<u>136,289</u>
Excess (deficiency) of revenues (under) expenditures	<u>(106,152)</u>	<u>(106,152)</u>	<u>32,092</u>	<u>138,244</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(106,152)	(106,152)	32,092	138,244
Fund balances/equity, October 1	250,501	250,501	250,501	
Fund balances/equity, September 30	<u>\$ 144,349</u>	<u>\$ 144,349</u>	<u>\$ 282,593</u>	<u>\$ 138,244</u>

LUBBOCK COUNTY, TEXAS
 SHALLOWATER PARK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 90,611	\$ 90,611	\$ 89,836	\$ (775)
Investment Earnings	3,500	3,500	5,202	1,702
Other	2,400	2,400	2,767	367
Total revenues	<u>96,511</u>	<u>96,511</u>	<u>97,805</u>	<u>1,294</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	62,588	66,229	64,352	1,877
Supplies	7,700	7,700	5,224	2,476
Maintenance	8,000	13,000	6,058	6,942
Utilities	13,000	13,000	11,277	1,723
Professional Contract Services	4,000	359		359
Total Culture/Recreation	<u>95,288</u>	<u>100,288</u>	<u>86,911</u>	<u>13,377</u>
Capital Outlay	<u>50,000</u>	<u>45,000</u>		<u>45,000</u>
Total expenditures	<u>145,288</u>	<u>145,288</u>	<u>86,911</u>	<u>58,377</u>
Excess (deficiency) of revenues (under) expenditures	<u>(48,777)</u>	<u>(48,777)</u>	<u>10,894</u>	<u>59,671</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(48,777)	(48,777)	10,894	59,671
Fund balances/equity, October 1	297,013	297,013	297,013	
Fund balances/equity, September 30	<u>\$ 248,236</u>	<u>\$ 248,236</u>	<u>\$ 307,907</u>	<u>\$ 59,671</u>

LUBBOCK COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 1,811,797	\$ 1,811,797	\$ 1,796,730	\$ (15,067)
Investment Earnings	42,500	42,500	41,391	(1,109)
Other	483,732	483,732	484,278	546
Total revenues	<u>2,338,029</u>	<u>2,338,029</u>	<u>2,322,399</u>	<u>(15,630)</u>
Expenditures:				
Current:				
Facilities				
Rental/Leases	355,000	355,000	213,696	141,304
Total Facilities	<u>355,000</u>	<u>355,000</u>	<u>213,696</u>	<u>141,304</u>
Capital Outlay	4,971,001	5,371,001	4,258,176	1,112,825
Total expenditures	<u>5,326,001</u>	<u>5,726,001</u>	<u>4,471,872</u>	<u>1,254,129</u>
Excess (deficiency) of revenues (under) expenditures	<u>(2,987,972)</u>	<u>(3,387,972)</u>	<u>(2,149,473)</u>	<u>1,238,499</u>
Other financing sources (uses):				
Transfers in	1,000,000	1,000,000	1,000,000	
Total other financing sources (uses)	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,987,972)</u>	<u>(2,387,972)</u>	<u>(1,149,473)</u>	<u>1,238,499</u>
Fund balances/equity, October 1	3,022,794	3,022,794	3,022,794	
Fund balances/equity, September 30	<u>\$ 1,034,822</u>	<u>\$ 634,822</u>	<u>\$ 1,873,321</u>	<u>\$ 1,238,499</u>

LUBBOCK COUNTY, TEXAS
NEW ROAD FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 475,000	\$ 475,000	\$ 487,076	\$ 12,076
<i>Investment Earnings</i>	11,300	11,300	21,584	10,284
Total revenues	<u>486,300</u>	<u>486,300</u>	<u>508,660</u>	<u>22,360</u>
Expenditures:				
Current:				
<i>Transportation</i>				
<i>Supplies</i>	750,000	750,000		750,000
<i>Professional/Contract Services</i>	50,000	50,000	1,934	48,066
<i>Other</i>	50,000	105,000	103,281	1,719
Total Transportation	<u>850,000</u>	<u>905,000</u>	<u>105,215</u>	<u>799,785</u>
<i>Capital Outlay</i>	<u>450,000</u>	<u>395,000</u>		<u>395,000</u>
Total expenditures	<u>1,300,000</u>	<u>1,300,000</u>	<u>105,215</u>	<u>1,194,785</u>
Excess (deficiency) of revenues (under) expenditures	<u>(813,700)</u>	<u>(813,700)</u>	<u>403,445</u>	<u>1,217,145</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(813,700)	(813,700)	403,445	1,217,145
Fund balances/equity, October 1	1,047,801	1,047,801	1,047,801	
Fund balances/equity, September 30	<u>\$ 234,101</u>	<u>\$ 234,101</u>	<u>\$ 1,451,246</u>	<u>\$ 1,217,145</u>

LUBBOCK COUNTY, TEXAS
SAFE SCHOOL PROGRAM/ JJAEP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 23,853	\$ 60,404	\$ 60,404	\$
Total revenues	<u>23,853</u>	<u>60,404</u>	<u>60,404</u>	
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Supplies</i>		7,000	7,200	(200)
<i>Training/Dues</i>		600	400	200
<i>Professional Contract Services</i>	23,853	52,804	52,804	
Total Correctional	<u>23,853</u>	<u>60,404</u>	<u>60,404</u>	
Total expenditures	<u>23,853</u>	<u>60,404</u>	<u>60,404</u>	
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	\$	\$	\$	\$
Fund balances/equity, September 30	<u></u>	<u></u>	<u></u>	<u></u>

LUBBOCK COUNTY, TEXAS

TJJD-R REGIONAL DIVERSION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-13

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Intergovernmental	\$	\$ 57,473	\$ 57,011	\$ (462)
Total revenues		57,473	57,011	(462)
Expenditures:				
Current:				
Correctional				
Supplies		47,829	47,368	461
Professional Contract Services		9,644	9,643	1
Total Correctional		57,473	57,011	462
Total expenditures		57,473	57,011	462
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
STAR PROGRAM- JUVENILE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 343,430	\$ 343,430	\$ 304,386	\$ (39,044)
Total revenues	<u>343,430</u>	<u>343,430</u>	<u>304,386</u>	<u>(39,044)</u>
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries & Benefits</i>	486,670	486,670	443,847	42,823
<i>Supplies</i>	8,500	8,500	2,849	5,651
<i>Maintenance</i>	13,000	13,000	5,077	7,923
<i>Utilities</i>	725	725	702	23
<i>Training/Dues</i>	6,250	6,250	4,104	2,146
Total Correctional	<u>515,145</u>	<u>515,145</u>	<u>456,579</u>	<u>58,566</u>
Total expenditures	<u>515,145</u>	<u>515,145</u>	<u>456,579</u>	<u>58,566</u>
Excess (deficiency) of revenues (under) expenditures	<u>(171,715)</u>	<u>(171,715)</u>	<u>(152,193)</u>	<u>19,522</u>
Transfers in	<u>171,715</u>	<u>171,715</u>	<u>152,193</u>	<u>(19,522)</u>
Total other financing sources (uses)	<u>171,715</u>	<u>171,715</u>	<u>152,193</u>	<u>(19,522)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
JUVENILE PROBATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 5,000	\$ 5,000	\$ 7,006	\$ 2,006
Investment Earnings	29,500	29,500	60,578	31,078
Other	792,551	792,551	2,040	(790,511)
Total revenues	827,051	827,051	69,624	(757,427)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,865,926	1,865,926	1,611,461	254,465
Supplies	61,350	61,350	61,227	123
Maintenance	61,695	61,695	49,640	12,055
Utilities	146,000	146,000	129,083	16,917
Training/Dues	80,125	69,705	37,257	32,448
Professional Contract Services	30,000	30,000	3,750	26,250
Insurance/Bonds	250	250		250
Total Correctional	2,245,346	2,234,926	1,892,418	342,508
Total expenditures	2,245,346	2,234,926	1,892,418	342,508
Excess (deficiency) of revenues (under) expenditures	(1,418,295)	(1,407,875)	(1,822,794)	(414,919)
Other financing sources (uses):				
Transfers in	6,000,000	6,000,000	6,000,000	
Transfers out	(4,581,705)	(4,592,125)	(2,925,661)	1,666,464
Total other financing sources (uses)	1,418,295	1,407,875	3,074,339	1,666,464
Excess of revenues and other financing sources over (under) expenditures and other financing uses			1,251,545	1,251,545
Fund balances/equity, October 1	1,642,840	1,642,840	1,642,840	
Fund balances/equity, September 30	\$ 1,642,840	\$ 1,642,840	\$ 2,894,385	\$ 1,251,545

LUBBOCK COUNTY, TEXAS

JUVENILE PROBATION COMMISSION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 1,691,506	\$ 1,691,506	\$ 1,668,037	\$ (23,469)
Total revenues	<u>1,691,506</u>	<u>1,691,506</u>	<u>1,668,037</u>	<u>(23,469)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,266,855	1,266,855	980,704	286,151
Utilities	570,887	572,287	568,442	3,845
Training/Dues	15,000	14,000	12,186	1,814
Professional Contract Services	202,750	202,350	187,830	14,520
Total Correctional	<u>2,055,492</u>	<u>2,055,492</u>	<u>1,749,162</u>	<u>306,330</u>
Total expenditures	<u>2,055,492</u>	<u>2,055,492</u>	<u>1,749,162</u>	<u>306,330</u>
Excess (deficiency) of revenues (under) expenditures	<u>(363,986)</u>	<u>(363,986)</u>	<u>(81,125)</u>	<u>282,861</u>
Other financing sources (uses):				
Transfers in	363,986	363,986	81,125	(282,861)
Total other financing sources (uses)	<u>363,986</u>	<u>363,986</u>	<u>81,125</u>	<u>(282,861)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	\$ _____	\$ _____	\$ _____	\$ _____
Fund balances/equity, September 30	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

LUBBOCK COUNTY, TEXAS
JUVENILE DETENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-17

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Intergovernmental	\$	\$	\$ 260,230	\$ 260,230
Charges for Services	350,000	350,000	740,875	390,875
Total revenues	350,000	350,000	1,001,105	651,105
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	3,686,716	3,686,716	3,257,800	428,916
Supplies	75,572	72,572	62,511	10,061
Maintenance	3,500	3,500	2,257	1,243
Training/Dues	10,000	10,000	6,075	3,925
Professional Contract Services	224,000	229,000	129,340	99,660
Total Correctional	3,999,788	4,001,788	3,457,983	543,805
Capital Outlay	11,000	9,000	2,263	6,737
Total expenditures	4,010,788	4,010,788	3,460,246	550,542
Excess (deficiency) of revenues (under) expenditures	(3,660,788)	(3,660,788)	(2,459,141)	1,201,647
Transfers in	3,660,788	3,660,788	2,459,141	(1,201,647)
Total other financing sources (uses)	3,660,788	3,660,788	2,459,141	(1,201,647)
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, 2017

EXHIBIT C-18

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 200,919	\$ 203,070	\$ 203,112	\$ 42
Total revenues	200,919	203,070	203,112	42
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	162,189	162,189	117,638	44,551
Supplies	206,500	219,071	203,561	15,510
Maintenance	250	250		250
Training/Dues	3,470	3,470		3,470
Rental/Leases	2,200	2,200	1,020	1,180
Total Correctional	374,609	387,180	322,219	64,961
Capital Outlay	40,000	40,000	28,770	11,230
Total expenditures	414,609	427,180	350,989	76,191
Excess (deficiency) of revenues (under) expenditures	(213,690)	(224,110)	(147,877)	76,233
Transfers in	213,690	224,110	147,877	(76,233)
Total other financing sources (uses)	213,690	224,110	147,877	(76,233)
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-19

**TITLE IV-E
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 99,000	\$ 99,000	\$ 35,846	\$ (63,154)
Total revenues	<u>99,000</u>	<u>99,000</u>	<u>35,846</u>	<u>(63,154)</u>
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries & Benefits</i>	66,126	66,126	69,025	(2,899)
<i>Utilities</i>	204,400	204,400	52,145	152,255
Total Correctional	<u>270,526</u>	<u>270,526</u>	<u>121,170</u>	<u>149,356</u>
Total expenditures	<u>270,526</u>	<u>270,526</u>	<u>121,170</u>	<u>149,356</u>
Excess (deficiency) of revenues (under) expenditures	<u>(171,526)</u>	<u>(171,526)</u>	<u>(85,324)</u>	<u>86,202</u>
Transfers in	<u>171,526</u>	<u>171,526</u>	<u>85,324</u>	<u>(86,202)</u>
Total other financing sources (uses)	<u>171,526</u>	<u>171,526</u>	<u>85,324</u>	<u>(86,202)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-20

CJD RE-ENTRY DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 114,247	\$ 55,953	\$ 40,462	\$ (15,491)
Total revenues	<u>114,247</u>	<u>55,953</u>	<u>40,462</u>	<u>(15,491)</u>
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	15,691	13,191	11,302	1,889
Supplies	48,830	34,615	25,531	9,084
Utilities	450	450		450
Training/Dues	5,000	5,000	2,836	2,164
Professional/Contract Services	44,276	2,697	793	1,904
Total Judicial	<u>114,247</u>	<u>55,953</u>	<u>40,462</u>	<u>15,491</u>
Total expenditures	<u>114,247</u>	<u>55,953</u>	<u>40,462</u>	<u>15,491</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
CJD- DWI COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 92,302	\$ 65,194	\$ 40,578	\$ (24,616)
Total revenues	<u>92,302</u>	<u>65,194</u>	<u>40,578</u>	<u>(24,616)</u>
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	15,835	13,335	11,302	2,033
Supplies	28,830	23,080	15,821	7,259
Utilities	1,000	1,000		1,000
Training/Dues	5,000	5,000	2,659	2,341
Professional/Contract Services	41,637	22,779	10,796	11,983
Total Judicial	<u>92,302</u>	<u>65,194</u>	<u>40,578</u>	<u>24,616</u>
Total expenditures	<u>92,302</u>	<u>65,194</u>	<u>40,578</u>	<u>24,616</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>

LUBBOCK COUNTY, TEXAS
ON LINE ACCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 50,000	\$ 50,000	\$ 39,083	\$ (10,917)
<i>Investment Earnings</i>	1,900	1,900	3,537	1,637
Total revenues	<u>51,900</u>	<u>51,900</u>	<u>42,620</u>	<u>(9,280)</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	93,000	93,000	6,207	86,793
<i>Utilities</i>	500	1,385	1,345	40
<i>Training/Dues</i>	1,500	615		615
<i>Professional/Contract Services</i>	5,000	5,000		5,000
Total Judicial	<u>100,000</u>	<u>100,000</u>	<u>7,552</u>	<u>92,448</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>7,552</u>	<u>92,448</u>
Excess (deficiency) of revenues (under) expenditures	<u>(48,100)</u>	<u>(48,100)</u>	<u>35,068</u>	<u>83,168</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(48,100)	(48,100)	35,068	83,168
Fund balances/equity, October 1	191,959	191,959	191,959	
Fund balances/equity, September 30	<u>\$ 143,859</u>	<u>\$ 143,859</u>	<u>\$ 227,027</u>	<u>\$ 83,168</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-23

CJD- DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 107,076	\$ 74,908	\$ 46,304	\$ (28,604)
Total revenues	107,076	74,908	46,304	(28,604)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	15,609	13,109	11,302	1,807
Supplies	43,830	28,080	19,649	8,431
Utilities	1,000	1,000		1,000
Training/Dues	5,000	5,000	4,445	555
Professional/Contract Services	41,637	27,719	10,908	16,811
Total Judicial	107,076	74,908	46,304	28,604
Total expenditures	107,076	74,908	46,304	28,604
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
CO- DRUG COURT FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 46,240	\$ 46,240	\$ 33,548	\$ (12,692)
<i>Investment Earnings</i>	2,000	2,000	3,048	1,048
Total revenues	<u>48,240</u>	<u>48,240</u>	<u>36,596</u>	<u>(11,644)</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	14,000	14,000	841	13,159
<i>Utilities</i>	7,500	7,500	4,755	2,745
<i>Training/Dues</i>	20,500	20,500	4,229	16,271
<i>Professional/Contract Services</i>	6,240	6,240		6,240
Total Judicial	<u>48,240</u>	<u>48,240</u>	<u>9,825</u>	<u>38,415</u>
Total expenditures	<u>48,240</u>	<u>48,240</u>	<u>9,825</u>	<u>38,415</u>
Excess (deficiency) of revenues (under) expenditures			<u>26,771</u>	<u>26,771</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			26,771	26,771
Fund balances/equity, October 1	166,971	166,971	166,971	
Fund balances/equity, September 30	<u>\$ 166,971</u>	<u>\$ 166,971</u>	<u>\$ 193,742</u>	<u>\$ 26,771</u>

LUBBOCK COUNTY, TEXAS
DISPUTE RESOLUTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 319,705	\$ 319,705	\$ 304,164	\$ (15,541)
Total revenues	<u>319,705</u>	<u>319,705</u>	<u>304,164</u>	<u>(15,541)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries & Benefits</i>	201,808	204,808	197,768	7,040
<i>Supplies</i>	23,915	23,915	20,452	3,463
<i>Utilities</i>	1,320	1,720	1,702	18
<i>Training/Dues</i>	32,725	23,325	13,254	10,071
<i>Professional Contract Services</i>	59,937	65,937	64,847	1,090
Total Legal	<u>319,705</u>	<u>319,705</u>	<u>298,023</u>	<u>21,682</u>
Total expenditures	<u>319,705</u>	<u>319,705</u>	<u>298,023</u>	<u>21,682</u>
Excess (deficiency) of revenues (under) expenditures			<u>6,141</u>	<u>6,141</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			6,141	6,141
Fund balances/equity, October 1	24,156	24,156	24,156	
Fund balances/equity, September 30	<u>\$ 24,156</u>	<u>\$ 24,156</u>	<u>\$ 30,297</u>	<u>\$ 6,141</u>

LUBBOCK COUNTY, TEXAS
 USDA-AG-MEDIATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 73,000	\$ 73,000	\$ 65,370	\$ (7,630)
Fees of Office	500	500	1,094	594
Other	28,200	28,200	26,922	(1,278)
Total revenues	<u>101,700</u>	<u>101,700</u>	<u>93,386</u>	<u>(8,314)</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	47,134	48,614	44,788	3,826
Supplies	1,000	1,000	189	811
Training/Dues	6,900	8,495	9,068	(573)
Professional Contract Services	18,466	15,391	12,419	2,972
Other	28,200	28,200	26,922	1,278
Total Legal	<u>101,700</u>	<u>101,700</u>	<u>93,386</u>	<u>8,314</u>
Total expenditures	<u>101,700</u>	<u>101,700</u>	<u>93,386</u>	<u>8,314</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
DOMESTIC RELATIONS OFFICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 230,200	\$ 230,200	\$ 208,119	\$ (22,081)
Total revenues	<u>230,200</u>	<u>230,200</u>	<u>208,119</u>	<u>(22,081)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries & Benefits</i>	173,998	161,942	133,115	28,827
<i>Supplies</i>	3,000	2,940	2,321	619
<i>Training/Dues</i>	4,300	4,345	4,877	(532)
<i>Professional Contract Services</i>	48,902	60,902	59,556	1,346
<i>Insurance/Bonds</i>		71	71	
Total Legal	<u>230,200</u>	<u>230,200</u>	<u>199,940</u>	<u>30,260</u>
Total expenditures	<u>230,200</u>	<u>230,200</u>	<u>199,940</u>	<u>30,260</u>
Excess (deficiency) of revenues (under) expenditures			<u>8,179</u>	<u>8,179</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			8,179	8,179
Fund balances/equity, October 1	21,167	21,167	21,167	
Fund balances/equity, September 30	<u>\$ 21,167</u>	<u>\$ 21,167</u>	<u>\$ 29,346</u>	<u>\$ 8,179</u>

LUBBOCK COUNTY, TEXAS
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-28

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 175,600	\$ 175,600	\$ 162,592	\$ (13,008)
Other	785	785	1,278	493
Total revenues	<u>176,385</u>	<u>176,385</u>	<u>163,870</u>	<u>(12,515)</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	60,931	60,931	52,922	8,009
Supplies	350	350	341	9
Training/Dues	25	25	15	10
Professional Contract Services	25,225	25,225	27,128	(1,903)
Total Legal	<u>86,531</u>	<u>86,531</u>	<u>80,406</u>	<u>6,125</u>
Capital Outlay	<u>98,744</u>	<u>98,744</u>	<u>98,024</u>	<u>720</u>
Total expenditures	<u>185,275</u>	<u>185,275</u>	<u>178,430</u>	<u>6,845</u>
Excess (deficiency) of revenues (under) expenditures	<u>(8,890)</u>	<u>(8,890)</u>	<u>(14,560)</u>	<u>(5,670)</u>
Other financing sources (uses):				
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(3,890)</u>	<u>(3,890)</u>	<u>(9,560)</u>	<u>(5,670)</u>
Fund balances/equity, October 1	<u>10,246</u>	<u>10,246</u>	<u>10,246</u>	
Fund balances/equity, September 30	<u>\$ 6,356</u>	<u>\$ 6,356</u>	<u>\$ 686</u>	<u>\$ (5,670)</u>

LUBBOCK COUNTY, TEXAS
ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 700,000	\$ 700,000	\$ 29,423	\$ (670,577)
Total revenues	<u>700,000</u>	<u>700,000</u>	<u>29,423</u>	<u>(670,577)</u>
Expenditures:				
Current:				
<i>Elections</i>				
<i>Salaries & Benefits</i>	124,092	124,092	5,261	118,831
<i>Supplies</i>	65,000	65,000	10,010	54,990
<i>Maintenance</i>	3,000	3,000	79	2,921
<i>Training/Dues</i>	10,000	10,000	1,065	8,935
<i>Professional/Contract Services</i>	479,908	479,908	13,008	466,900
<i>Rental/Leases</i>	18,000	18,000		18,000
<i>Total Elections</i>	<u>700,000</u>	<u>700,000</u>	<u>29,423</u>	<u>670,577</u>
Total expenditures	<u>700,000</u>	<u>700,000</u>	<u>29,423</u>	<u>670,577</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	119,333	119,333	119,333	
Fund balances/equity, September 30	<u>\$ 119,333</u>	<u>\$ 119,333</u>	<u>\$ 119,333</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
ELECTION ADMIN. FEE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-30

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 38,000	\$ 38,000	\$ 3,247	\$ (34,753)
Investment Earnings	1,000	1,000	2,887	1,887
Total revenues	<u>39,000</u>	<u>39,000</u>	<u>6,134</u>	<u>(32,866)</u>
Expenditures:				
Current:				
Elections				
Supplies	9,000	9,000		9,000
Maintenance	30,000	30,000	24,000	6,000
Total Elections	<u>39,000</u>	<u>39,000</u>	<u>24,000</u>	<u>15,000</u>
Total expenditures	<u>39,000</u>	<u>39,000</u>	<u>24,000</u>	<u>15,000</u>
Excess (deficiency) of revenues (under) expenditures			<u>(17,866)</u>	<u>(17,866)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(17,866)	(17,866)
Fund balances/equity, October 1	204,240	204,240	204,240	
Fund balances/equity, September 30	<u>\$ 204,240</u>	<u>\$ 204,240</u>	<u>\$ 186,374</u>	<u>\$ (17,866)</u>

LUBBOCK COUNTY, TEXAS
ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-31

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 80,000	\$ 80,000	\$ 6,400	\$ (73,600)
<i>Investment Earnings</i>	4,000	4,000	4,541	541
Total revenues	<u>84,000</u>	<u>84,000</u>	<u>10,941</u>	<u>(73,059)</u>
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>	6,193,038	6,193,038	5,939,766	253,272
<i>Total Elections</i>	<u>6,193,038</u>	<u>6,193,038</u>	<u>5,939,766</u>	<u>253,272</u>
Total expenditures	<u>6,193,038</u>	<u>6,193,038</u>	<u>5,939,766</u>	<u>253,272</u>
Excess (deficiency) of revenues (under) expenditures	<u>(6,109,038)</u>	<u>(6,109,038)</u>	<u>(5,928,825)</u>	<u>180,213</u>
Other financing sources (uses):				
<i>Transfers in</i>	5,709,038	5,709,038	5,600,000	(109,038)
Total other financing sources (uses)	<u>5,709,038</u>	<u>5,709,038</u>	<u>5,600,000</u>	<u>(109,038)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(400,000)</u>	<u>(400,000)</u>	<u>(328,825)</u>	<u>71,175</u>
Fund balances/equity, October 1	637,511	637,511	637,511	
Fund balances/equity, September 30	<u>\$ 237,511</u>	<u>\$ 237,511</u>	<u>\$ 308,686</u>	<u>\$ 71,175</u>

LUBBOCK COUNTY, TEXAS
LEPC GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-32

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 92,663	\$ 1,929	\$ (90,734)
Total revenues		92,663	1,929	(90,734)
Expenditures:				
Current:				
General Administration				
Supplies		46,563		46,563
Training/Dues		21,600	1,929	19,671
Total General Administration		68,163	1,929	66,234
Capital Outlay		24,500		24,500
Total expenditures		92,663	1,929	90,734
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
RECORDS PRESERVATION DIST CLK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-33

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 17,500	\$ 17,500	\$ 17,397	\$ (103)
<i>Investment Earnings</i>	738	738	1,144	406
Total revenues	<u>18,238</u>	<u>18,238</u>	<u>18,541</u>	<u>303</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries & Benefits</i>	21,614	21,614	12,525	9,089
<i>Supplies</i>	13,450	13,450	9,212	4,238
<i>Maintenance</i>	4,200	4,200	985	3,215
<i>Professional/Contract Services</i>	3,000	3,000		3,000
Total Judicial	<u>42,264</u>	<u>42,264</u>	<u>22,722</u>	<u>19,542</u>
Total expenditures	<u>42,264</u>	<u>42,264</u>	<u>22,722</u>	<u>19,542</u>
Excess (deficiency) of revenues (under) expenditures	<u>(24,026)</u>	<u>(24,026)</u>	<u>(4,181)</u>	<u>19,845</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(24,026)	(24,026)	(4,181)	19,845
Fund balances/equity, October 1	74,740	74,740	74,740	
Fund balances/equity, September 30	<u>\$ 50,714</u>	<u>\$ 50,714</u>	<u>\$ 70,559</u>	<u>\$ 19,845</u>

LUBBOCK COUNTY, TEXAS
CO. CLERK RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 450,000	\$ 450,000	\$ 508,915	\$ 58,915
<i>Investment Earnings</i>	22,400	22,400	46,705	24,305
Total revenues	<u>472,400</u>	<u>472,400</u>	<u>555,620</u>	<u>83,220</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	161,932	161,932	71,765	90,167
<i>Supplies</i>	22,600	22,600	4,527	18,073
<i>Maintenance</i>	11,600	11,600		11,600
<i>Professional/Contract Services</i>	991,944	991,944	14,380	977,564
Total General Administration	<u>1,188,076</u>	<u>1,188,076</u>	<u>90,672</u>	<u>1,097,404</u>
Total expenditures	<u>1,188,076</u>	<u>1,188,076</u>	<u>90,672</u>	<u>1,097,404</u>
Excess (deficiency) of revenues (under) expenditures	<u>(715,676)</u>	<u>(715,676)</u>	<u>464,948</u>	<u>1,180,624</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(715,676)	(715,676)	464,948	1,180,624
Fund balances/equity, October 1	2,578,868	2,578,868	2,578,868	
Fund balances/equity, September 30	<u>\$ 1,863,192</u>	<u>\$ 1,863,192</u>	<u>\$ 3,043,816</u>	<u>\$ 1,180,624</u>

LUBBOCK COUNTY, TEXAS
COUNTY RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 88,000	\$ 88,000	\$ 80,084	\$ (7,916)
<i>Investment Earnings</i>	5,500	5,500	8,661	3,161
Total revenues	<u>93,500</u>	<u>93,500</u>	<u>88,745</u>	<u>(4,755)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	65,785	65,785	56,090	9,695
<i>Supplies</i>	10,000	10,000	279	9,721
<i>Training/Dues</i>	3,000	3,000	560	2,440
Total General Administration	<u>78,785</u>	<u>78,785</u>	<u>56,929</u>	<u>21,856</u>
<i>Capital Outlay</i>	<u>115,848</u>	<u>115,848</u>	<u>115,644</u>	<u>204</u>
Total expenditures	<u>194,633</u>	<u>194,633</u>	<u>172,573</u>	<u>22,060</u>
Excess (deficiency) of revenues (under) expenditures	<u>(101,133)</u>	<u>(101,133)</u>	<u>(83,828)</u>	<u>17,305</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(101,133)	(101,133)	(83,828)	17,305
Fund balances/equity, October 1	606,838	606,838	606,838	
Fund balances/equity, September 30	<u>\$ 505,705</u>	<u>\$ 505,705</u>	<u>\$ 523,010</u>	<u>\$ 17,305</u>

LUBBOCK COUNTY, TEXAS
COURT HOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 105,000	\$ 105,000	\$ 102,407	\$ (2,593)
Total revenues	<u>105,000</u>	<u>105,000</u>	<u>102,407</u>	<u>(2,593)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	89,956	89,956	87,061	2,895
<i>Supplies</i>	10,044	10,044	5,851	4,193
<i>Training/Dues</i>	5,000	5,000	4,311	689
Total Public Safety	<u>105,000</u>	<u>105,000</u>	<u>97,223</u>	<u>7,777</u>
Total expenditures	<u>105,000</u>	<u>105,000</u>	<u>97,223</u>	<u>7,777</u>
Excess (deficiency) of revenues (under) expenditures			<u>5,184</u>	<u>5,184</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			5,184	5,184
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 5,184</u>	<u>\$ 5,184</u>

LUBBOCK COUNTY, TEXAS
 COURT RECORD PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 48,900	\$ 48,900	\$ 46,541	\$ (2,359)
<i>Investment Earnings</i>	1,690	1,690	3,447	1,757
Total revenues	<u>50,590</u>	<u>50,590</u>	<u>49,988</u>	<u>(602)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	25,000	25,000		25,000
<i>Maintenance</i>	5,000	5,000	735	4,265
<i>Professional/Contract Services</i>	20,590	20,590	20,000	590
Total General Administration	<u>50,590</u>	<u>50,590</u>	<u>20,735</u>	<u>29,855</u>
Total expenditures	<u>50,590</u>	<u>50,590</u>	<u>20,735</u>	<u>29,855</u>
Excess (deficiency) of revenues (under) expenditures			<u>29,253</u>	<u>29,253</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			29,253	29,253
Fund balances/equity, October 1	196,285	196,285	196,285	
Fund balances/equity, September 30	<u>\$ 196,285</u>	<u>\$ 196,285</u>	<u>\$ 225,538</u>	<u>\$ 29,253</u>

LUBBOCK COUNTY, TEXAS
HISTORIC PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 700	\$ 700	\$ 1,975	\$ 1,275
Total revenues	<u>700</u>	<u>700</u>	<u>1,975</u>	<u>1,275</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	12,400	12,400	10,943	1,457
Total General Administration	<u>12,400</u>	<u>12,400</u>	<u>10,943</u>	<u>1,457</u>
Total expenditures	<u>12,400</u>	<u>12,400</u>	<u>10,943</u>	<u>1,457</u>
Excess (deficiency) of revenues (under) expenditures	<u>(11,700)</u>	<u>(11,700)</u>	<u>(8,968)</u>	<u>2,732</u>
Other financing sources (uses):				
<i>Transfers in</i>	3,800	3,800	3,800	
Total other financing sources (uses)	<u>3,800</u>	<u>3,800</u>	<u>3,800</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(7,900)</u>	<u>(7,900)</u>	<u>(5,168)</u>	<u>2,732</u>
Fund balances/equity, October 1	10,075	10,075	10,075	
Fund balances/equity, September 30	<u>\$ 2,175</u>	<u>\$ 2,175</u>	<u>\$ 4,907</u>	<u>\$ 2,732</u>

LUBBOCK COUNTY, TEXAS
CHILD ABUSE PREVENTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 400	\$ 400	\$ 473	\$ 73
<i>Investment Earnings</i>	25	25	48	23
Total revenues	<u>425</u>	<u>425</u>	<u>521</u>	<u>96</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	425	425		425
<i>Total General Administration</i>	<u>425</u>	<u>425</u>		<u>425</u>
Total expenditures	<u>425</u>	<u>425</u>		<u>425</u>
Excess (deficiency) of revenues (under) expenditures			<u>521</u>	<u>521</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			521	521
Fund balances/equity, October 1	2,460	2,460	2,460	
Fund balances/equity, September 30	<u>\$ 2,460</u>	<u>\$ 2,460</u>	<u>\$ 2,981</u>	<u>\$ 521</u>

LUBBOCK COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-40

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 32,700	\$ 32,700	\$ 22,756	\$ (9,944)
<i>Investment Earnings</i>	3,000	3,000	5,252	2,252
<i>Other</i>			40	40
Total revenues	<u>35,700</u>	<u>35,700</u>	<u>28,048</u>	<u>(7,652)</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	42,088	42,088		42,088
<i>Utilities</i>	6,500	6,500	3,693	2,807
<i>Training/Dues</i>	14,500	14,500	2,346	12,154
<i>Professional/Contract Services</i>	30,000	30,000		30,000
Total Judicial	<u>93,088</u>	<u>93,088</u>	<u>6,039</u>	<u>87,049</u>
Total expenditures	<u>93,088</u>	<u>93,088</u>	<u>6,039</u>	<u>87,049</u>
Excess (deficiency) of revenues (under) expenditures	<u>(57,388)</u>	<u>(57,388)</u>	<u>22,009</u>	<u>79,397</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(57,388)	(57,388)	22,009	79,397
Fund balances/equity, October 1	312,108	312,108	312,108	
Fund balances/equity, September 30	<u>\$ 254,720</u>	<u>\$ 254,720</u>	<u>\$ 334,117</u>	<u>\$ 79,397</u>

LUBBOCK COUNTY, TEXAS
CO & DIST COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-41

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 8,735	\$ 8,735	\$ 7,251	\$ (1,484)
<i>Investment Earnings</i>	500	500	893	393
Total revenues	<u>9,235</u>	<u>9,235</u>	<u>8,144</u>	<u>(1,091)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	9,235	9,235		9,235
<i>Total General Administration</i>	<u>9,235</u>	<u>9,235</u>		<u>9,235</u>
Total expenditures	<u>9,235</u>	<u>9,235</u>		<u>9,235</u>
Excess (deficiency) of revenues (under) expenditures			<u>8,144</u>	<u>8,144</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			8,144	8,144
Fund balances/equity, October 1	49,684	49,684	49,684	
Fund balances/equity, September 30	<u>\$ 49,684</u>	<u>\$ 49,684</u>	<u>\$ 57,828</u>	<u>\$ 8,144</u>

LUBBOCK COUNTY, TEXAS
DIST COURT RECORD TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 31,000	\$ 31,000	\$ 33,009	\$ 2,009
<i>Investment Earnings</i>	700	700	1,687	987
Total revenues	<u>31,700</u>	<u>31,700</u>	<u>34,696</u>	<u>2,996</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	10,900	10,900		10,900
<i>Maintenance</i>	800	800		800
<i>Professional/Contract Services</i>	20,000	20,000	16,040	3,960
Total Judicial	<u>31,700</u>	<u>31,700</u>	<u>16,040</u>	<u>15,660</u>
Total expenditures	<u>31,700</u>	<u>31,700</u>	<u>16,040</u>	<u>15,660</u>
Excess (deficiency) of revenues (under) expenditures			<u>18,656</u>	<u>18,656</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			18,656	18,656
Fund balances/equity, October 1	86,862	86,862	86,862	
Fund balances/equity, September 30	<u>\$ 86,862</u>	<u>\$ 86,862</u>	<u>\$ 105,518</u>	<u>\$ 18,656</u>

LUBBOCK COUNTY, TEXAS
COUNTY CLERK ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 455,310	\$ 455,310	\$ 506,245	\$ 50,935
<i>Investment Earnings</i>	24,000	24,000	28,810	4,810
Total revenues	<u>479,310</u>	<u>479,310</u>	<u>535,055</u>	<u>55,745</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	900,000	900,000	91,885	808,115
Total General Administration	<u>900,000</u>	<u>900,000</u>	<u>91,885</u>	<u>808,115</u>
Total expenditures	<u>900,000</u>	<u>900,000</u>	<u>91,885</u>	<u>808,115</u>
Excess (deficiency) of revenues (under) expenditures	<u>(420,690)</u>	<u>(420,690)</u>	<u>443,170</u>	<u>863,860</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(420,690)	(420,690)	443,170	863,860
Fund balances/equity, October 1	1,674,856	1,674,856	1,674,856	
Fund balances/equity, September 30	<u>\$ 1,254,166</u>	<u>\$ 1,254,166</u>	<u>\$ 2,118,026</u>	<u>\$ 863,860</u>

LUBBOCK COUNTY, TEXAS
SHERIFF CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-44

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 500,000	\$ 500,000	\$ 111,856	\$ (388,144)
<i>Investment Earnings</i>	1,000	1,000	4,165	3,165
<i>Other</i>	10,000	10,000	99,470	89,470
Total revenues	<u>511,000</u>	<u>511,000</u>	<u>215,491</u>	<u>(295,509)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	225,000	125,000	6,061	118,939
<i>Training/Dues</i>	15,000	15,000		15,000
<i>Other</i>	161,000	261,000	229,177	31,823
Total Public Safety	<u>401,000</u>	<u>401,000</u>	<u>235,238</u>	<u>165,762</u>
<i>Capital Outlay</i>	<u>110,000</u>	<u>110,000</u>	<u>85,358</u>	<u>24,642</u>
Total expenditures	<u>511,000</u>	<u>511,000</u>	<u>320,596</u>	<u>190,404</u>
Excess (deficiency) of revenues (under) expenditures			<u>(105,105)</u>	<u>(105,105)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(105,105)	(105,105)
Fund balances/equity, October 1	383,824	383,824	383,824	
Fund balances/equity, September 30	<u>\$ 383,824</u>	<u>\$ 383,824</u>	<u>\$ 278,719</u>	<u>\$ (105,105)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-45

INMATE SUPPLY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 1,000	\$ 1,000	\$ 4,818	\$ 3,818
<i>Other</i>	779,000	779,000	827,707	48,707
Total revenues	<u>780,000</u>	<u>780,000</u>	<u>832,525</u>	<u>52,525</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	190,000	190,000	94,225	95,775
<i>Maintenance</i>	20,000	20,000		20,000
<i>Professional Contract Services</i>	570,000	570,000	514,701	55,299
Total Public Safety	<u>780,000</u>	<u>780,000</u>	<u>608,926</u>	<u>171,074</u>
Total expenditures	<u>780,000</u>	<u>780,000</u>	<u>608,926</u>	<u>171,074</u>
Excess (deficiency) of revenues (under) expenditures			<u>223,599</u>	<u>223,599</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			223,599	223,599
Fund balances/equity, October 1	2,369,267	2,369,267	2,369,267	
Fund balances/equity, September 30	<u>\$ 2,369,267</u>	<u>\$ 2,369,267</u>	<u>\$ 2,592,866</u>	<u>\$ 223,599</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-46

VINE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 27,716	\$ 27,716	\$ 27,715	\$ (1)
Total revenues	<u>27,716</u>	<u>27,716</u>	<u>27,715</u>	<u>(1)</u>
Expenditures:				
Current:				
Public Safety				
Supplies	27,716	27,716	27,715	1
Total Public Safety	<u>27,716</u>	<u>27,716</u>	<u>27,715</u>	<u>1</u>
Total expenditures	<u>27,716</u>	<u>27,716</u>	<u>27,715</u>	<u>1</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	\$	\$	\$	\$
Fund balances/equity, September 30	<u></u>	<u></u>	<u></u>	<u></u>

LUBBOCK COUNTY, TEXAS
HOMELAND SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-47

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
<i>Intergovernmental</i>	\$	\$ 127,530	\$ 100,736	\$ (26,794)
Total revenues		127,530	100,736	(26,794)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>		52,076	27,344	24,732
<i>Training/Dues</i>		5,110	4,048	1,062
<i>Professional Contract Services</i>		4,000	4,000	
Total Public Safety		61,186	35,392	25,794
<i>Capital Outlay</i>		66,344	65,344	1,000
Total expenditures		127,530	100,736	26,794
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-48

LEOSE- SHERIFF

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 83,581	\$ 83,581	\$ 24,370	\$ (59,211)
Investment Earnings	300	300	1,702	1,402
Total revenues	<u>83,881</u>	<u>83,881</u>	<u>26,072</u>	<u>(57,809)</u>
Expenditures:				
Current:				
Public Safety				
Supplies	23,881	23,881	6,000	17,881
Total Public Safety	<u>23,881</u>	<u>23,881</u>	<u>6,000</u>	<u>17,881</u>
Capital Outlay	60,000	60,000		60,000
Total expenditures	<u>83,881</u>	<u>83,881</u>	<u>6,000</u>	<u>77,881</u>
Excess (deficiency) of revenues (under) expenditures			<u>20,072</u>	<u>20,072</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			20,072	20,072
Fund balances/equity, October 1	84,684	84,684	84,684	
Fund balances/equity, September 30	<u>\$ 84,684</u>	<u>\$ 84,684</u>	<u>\$ 104,756</u>	<u>\$ 20,072</u>

LUBBOCK COUNTY, TEXAS
SHERIFF COMMISSARY SALARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-49

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 517,073	\$ 517,073	\$ 483,080	\$ (33,993)
Total revenues	<u>517,073</u>	<u>517,073</u>	<u>483,080</u>	<u>(33,993)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	517,073	517,073	455,717	61,356
<i>Total Public Safety</i>	<u>517,073</u>	<u>517,073</u>	<u>455,717</u>	<u>61,356</u>
Total expenditures	<u>517,073</u>	<u>517,073</u>	<u>455,717</u>	<u>61,356</u>
Excess (deficiency) of revenues (under) expenditures			<u>27,363</u>	<u>27,363</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			27,363	27,363
Fund balances/equity, October 1	52,144	52,144	52,144	
Fund balances/equity, September 30	<u>\$ 52,144</u>	<u>\$ 52,144</u>	<u>\$ 79,507</u>	<u>\$ 27,363</u>

LUBBOCK COUNTY, TEXAS
LECD GRANT- EMERGENCY COMM.
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-50

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 71,908	\$ 69,152	\$ (2,756)
Total revenues		71,908	69,152	(2,756)
Expenditures:				
Current:				
Public Safety				
Supplies		36,296	34,815	1,481
Total Public Safety		36,296	34,815	1,481
Capital Outlay		35,612	34,337	1,275
Total expenditures		71,908	69,152	2,756
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, 2017

EXHIBIT C-51

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
<i>Fees of Office</i>	\$ 85,000	\$ 85,000	\$ 67,849	\$ (17,151)
<i>Investment Earnings</i>	400	400	335	(65)
<i>Other</i>	21,000	21,000	30,508	9,508
Total revenues	<u>106,400</u>	<u>106,400</u>	<u>98,692</u>	<u>(7,708)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries & Benefits</i>			7,687	(7,687)
<i>Supplies</i>	45,000	45,000	51,232	(6,232)
<i>Maintenance</i>	5,000	5,000	5,103	(103)
<i>Training/Dues</i>	31,400	31,400	34,258	(2,858)
<i>Professional Contract Services</i>	25,000	25,000	24,889	111
<i>Other</i>			345	(345)
Total Legal	<u>106,400</u>	<u>106,400</u>	<u>123,514</u>	<u>(17,114)</u>
Total expenditures	<u>106,400</u>	<u>106,400</u>	<u>123,514</u>	<u>(17,114)</u>
Excess (deficiency) of revenues (under) expenditures			<u>(24,822)</u>	<u>(24,822)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(24,822)	(24,822)
Fund balances/equity, October 1	34,663	34,663	34,663	
Fund balances/equity, September 30	<u>\$ 34,663</u>	<u>\$ 34,663</u>	<u>\$ 9,841</u>	<u>\$ (24,822)</u>

LUBBOCK COUNTY, TEXAS
CDA CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-52

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 160	\$ 160	\$ 368	\$ 208
<i>Other</i>	150,000	150,000	193,251	43,251
Total revenues	<u>150,160</u>	<u>150,160</u>	<u>193,619</u>	<u>43,459</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Other</i>	150,160	150,160	191,634	(41,474)
<i>Total Legal</i>	<u>150,160</u>	<u>150,160</u>	<u>191,634</u>	<u>(41,474)</u>
Total expenditures	<u>150,160</u>	<u>150,160</u>	<u>191,634</u>	<u>(41,474)</u>
Excess (deficiency) of revenues (under) expenditures			<u>1,985</u>	<u>1,985</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			1,985	1,985
Fund balances/equity, October 1	469	469	469	
Fund balances/equity, September 30	<u>\$ 469</u>	<u>\$ 469</u>	<u>\$ 2,454</u>	<u>\$ 1,985</u>

LUBBOCK COUNTY, TEXAS

SPATF GRANT- CDA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-53

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Intergovernmental	\$ 404,523	\$ 404,523	\$ 400,747	\$ (3,776)
Other	130,304	137,474	137,877	403
Total revenues	534,827	541,997	538,624	(3,373)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	467,936	457,530	455,344	2,186
Supplies	99,992	119,068	118,069	999
Training/Dues	10,000	8,500	8,131	369
Professional Contract Services	92,404	92,404	92,807	(403)
Total Legal	670,332	677,502	674,351	3,151
Total expenditures	670,332	677,502	674,351	3,151
Excess (deficiency) of revenues (under) expenditures	(135,505)	(135,505)	(135,727)	(222)
Transfers in	135,505	135,505	135,727	222
Total other financing sources (uses)	135,505	135,505	135,727	222
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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 155,164	\$ 233,789	\$ 163,342	\$ (70,447)
Investment Earnings		982	1,786	804
Total revenues	155,164	234,771	165,128	(69,643)
Expenditures:				
Current:				
Legal				
Other	36,549	111,648	54,263	57,385
Total Legal	36,549	111,648	54,263	57,385
Capital Outlay	118,615	123,123	110,865	12,258
Total expenditures	155,164	234,771	165,128	69,643
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 VOCA VICTIM ADVOCACY PROJECT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-55

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 96,338	\$ 96,338	\$ 83,879	\$ (12,459)
Total revenues	<u>96,338</u>	<u>96,338</u>	<u>83,879</u>	<u>(12,459)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries & Benefits</i>	110,573	110,573	101,797	8,776
<i>Supplies</i>	1,850	1,850	682	1,168
<i>Training/Dues</i>	8,000	8,000	2,370	5,630
Total Legal	<u>120,423</u>	<u>120,423</u>	<u>104,849</u>	<u>15,574</u>
Total expenditures	<u>120,423</u>	<u>120,423</u>	<u>104,849</u>	<u>15,574</u>
Excess (deficiency) of revenues (under) expenditures	<u>(24,085)</u>	<u>(24,085)</u>	<u>(20,970)</u>	<u>3,115</u>
Transfers in	<u>24,085</u>	<u>24,085</u>	<u>20,970</u>	<u>(3,115)</u>
Total other financing sources (uses)	<u>24,085</u>	<u>24,085</u>	<u>20,970</u>	<u>(3,115)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-56

CDA- DOMESTIC VIOLENCE PROSECUTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 68,675	\$ 58,954	\$ 55,464	\$ (3,490)
Total revenues	68,675	58,954	55,464	(3,490)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	102,654	95,933	90,253	5,680
Training/Dues	3,000			
Total Legal	105,654	95,933	90,253	5,680
Total expenditures	105,654	95,933	90,253	5,680
Excess (deficiency) of revenues (under) expenditures	(36,979)	(36,979)	(34,789)	2,190
Transfers in	36,979	36,979	34,789	(2,190)
Total other financing sources (uses)	36,979	36,979	34,789	(2,190)
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, 2017

	Refunding Bonds Series 2016	Tax Notes Series 2013	Refunding Bonds Series 2013	Total Nonmajor Debt Service Funds (See Exhibit C-1)
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 122,569	\$	\$ 27,680	\$ 150,249
<i>Investments</i>	706,382		156,852	863,234
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	15,901	3,115	447	19,463
<i>Other</i>	5,685	603	663	6,951
Total Assets	<u>\$ 850,537</u>	<u>\$ 3,718</u>	<u>\$ 185,642</u>	<u>\$ 1,039,897</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Accounts Payable</i>	\$	\$ 1,631	\$	\$ 1,631
<i>Unearned Revenue:</i>				
Total Liabilities	<u></u>	<u>1,631</u>	<u></u>	<u>1,631</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>	10,656	2,087	299	13,042
Total Deferred Inflows of Resources	<u>10,656</u>	<u>2,087</u>	<u>299</u>	<u>13,042</u>
Fund Balances				
<i>Restricted For:</i>				
<i>Debt Service</i>	839,881		185,343	1,025,224
Total Fund Balances	<u>839,881</u>	<u></u>	<u>185,343</u>	<u>1,025,224</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 850,537</u>	<u>\$ 3,718</u>	<u>\$ 185,642</u>	<u>\$ 1,039,897</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Refunding Bonds Series 2016	Interest & Sinking Fund 2007
Revenue:		
<i>Taxes</i>		
<i>Property Tax</i>	\$ 2,273,224	\$ 4,035,700
<i>Investment Earnings</i>	8,235	5,866
Total revenues	<u>2,281,459</u>	<u>4,041,566</u>
Expenditures:		
Current:		
<i>Debt Service:</i>		
<i>Principal Retirement</i>	600,000	4,760,000
<i>Interest and Fiscal Charges</i>	<u>1,117,191</u>	<u>95,500</u>
Total expenditures	<u>1,717,191</u>	<u>4,855,500</u>
Excess (deficiency) of revenues (under) expenditures	564,268	(813,934)
Other financing sources (uses):		
<i>Issuance of Refunding Bonds</i>	30,600,000	
<i>Premium on Refunding Bonds</i>	3,665,713	
<i>Payment to Refunded Debt Escrow Agent</i>	<u>(33,990,100)</u>	
Total other financing sources (uses)	<u>275,613</u>	
Net change in fund balances	839,881	(813,934)
Fund balances/equity, October 1		813,934
Fund balances/equity, September 30	<u>\$ 839,881</u>	<u>\$</u>

EXHIBIT C-58

Tax Notes Series 2013	Refunding Bonds Series 2013	Total Nonmajor Debt Service Funds (See Exhibit C-2)
\$ 1,240,798 1,114 <u>1,241,912</u>	\$ 177,229 3,678 <u>180,907</u>	\$ 7,726,951 18,893 <u>7,745,844</u>
1,115,000 129,600 <u>1,244,600</u>	<u>173,200</u> <u>173,200</u>	6,475,000 1,515,491 <u>7,990,491</u>
(2,688)	7,707	(244,647)
(2,688)	7,707	30,600,000 3,665,713 (33,990,100) <u>275,613</u>
2,688	177,636	994,258
\$ <u><u>2,688</u></u>	\$ <u><u>185,343</u></u>	\$ <u><u>1,025,224</u></u>

LUBBOCK COUNTY, TEXAS

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-59

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Taxes				
Property Tax	\$	\$ 2,361,327	\$ 2,273,224	\$ (88,103)
Investment Earnings		22,000	8,235	(13,765)
Total revenues		2,383,327	2,281,459	(101,868)
Expenditures:				
Facilities				
Debt Service				
Principal Retirement		600,000	600,000	
Interest and Fiscal Charges		966,910	1,117,191	(150,281)
Total Debt Service		1,566,910	1,717,191	(150,281)
Total expenditures		1,566,910	1,717,191	(150,281)
Excess (deficiency) of revenues (under) expenditures		816,417	564,268	(252,149)
Other financing sources (uses):				
Issuance of Bonds			30,600,000	30,600,000
Premium on Refunding Bonds			3,665,713	3,665,713
Payment to Refunded Debt Escrow Agent			(33,990,100)	(33,990,100)
Total other financing sources (uses)			275,613	275,613
Excess of revenues and other financing sources over (under) expenditures and other financing uses		816,417	839,881	23,464
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ 816,417	\$ 839,881	\$ 23,464

LUBBOCK COUNTY, TEXAS
INTEREST & SINKING 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-60

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 6,400,410	\$ 8,497,727	\$ 4,035,700	\$ (4,462,027)
Investment Earnings	22,000		5,866	5,866
Total revenues	<u>6,422,410</u>	<u>8,497,727</u>	<u>4,041,566</u>	<u>(4,456,161)</u>
Expenditures:				
Facilities				
Debt Service				
Principal Retirement	4,760,000	4,760,000	4,760,000	
Interest and Fiscal Charges	1,662,410	95,500	95,500	
Total Debt Service	<u>6,422,410</u>	<u>4,855,500</u>	<u>4,855,500</u>	
Total expenditures	<u>6,422,410</u>	<u>4,855,500</u>	<u>4,855,500</u>	
Excess (deficiency) of revenues (under) expenditures		<u>3,642,227</u>	<u>(813,934)</u>	<u>(4,456,161)</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		3,642,227	(813,934)	(4,456,161)
Fund balances/equity, October 1	813,934	813,934	813,934	
Fund balances/equity, September 30	<u>\$ 813,934</u>	<u>\$ 4,456,161</u>	<u>\$</u>	<u>\$ (4,456,161)</u>

LUBBOCK COUNTY, TEXAS

TAX NOTES SERIES 2013

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-61

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 1,255,989	\$ 1,255,989	\$ 1,240,798	\$ (15,191)
Investment Earnings	2,000	2,000	1,114	(886)
Total revenues	<u>1,257,989</u>	<u>1,257,989</u>	<u>1,241,912</u>	<u>(16,077)</u>
Expenditures:				
Facilities				
Debt Service				
Principal Retirement	1,115,000	1,115,000	1,115,000	
Interest and Fiscal Charges	142,989	142,989	129,600	13,389
Total Debt Service	<u>1,257,989</u>	<u>1,257,989</u>	<u>1,244,600</u>	<u>13,389</u>
Total expenditures	<u>1,257,989</u>	<u>1,257,989</u>	<u>1,244,600</u>	<u>13,389</u>
Excess (deficiency) of revenues (under) expenditures			<u>(2,688)</u>	<u>(2,688)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(2,688)	(2,688)
Fund balances/equity, October 1	2,688	2,688	2,688	
Fund balances/equity, September 30	<u>\$ 2,688</u>	<u>\$ 2,688</u>	<u>\$ 2,688</u>	<u>\$ (2,688)</u>

LUBBOCK COUNTY, TEXAS
REFUNDING BONDS SERIES 2013
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-62

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 178,322	\$ 178,322	\$ 177,229	\$ (1,093)
<i>Investment Earnings</i>	2,000	2,000	3,678	1,678
Total revenues	<u>180,322</u>	<u>180,322</u>	<u>180,907</u>	<u>585</u>
Expenditures:				
<i>Debt Service</i>				
<i>Interest and Fiscal Charges</i>	180,322	180,322	173,200	7,122
Total Debt Service	<u>180,322</u>	<u>180,322</u>	<u>173,200</u>	<u>7,122</u>
Total expenditures	<u>180,322</u>	<u>180,322</u>	<u>173,200</u>	<u>7,122</u>
Excess (deficiency) of revenues (under) expenditures			<u>7,707</u>	<u>7,707</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			7,707	7,707
Fund balances/equity, October 1	177,636	177,636	177,636	
Fund balances/equity, September 30	<u>\$ 177,636</u>	<u>\$ 177,636</u>	<u>\$ 185,343</u>	<u>\$ 7,707</u>

LUBBOCK COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 SEPTEMBER 30, 2017

	CRTC Renovations	CRTC Renovations #2	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 199,650	\$ 61,481	\$ 261,131
<i>Investments</i>	1,131,350	348,391	1,479,741
Receivables (net of allowances for uncollectibles):			
<i>Other</i>	4,170	1,294	5,464
Total Assets	<u>\$ 1,335,170</u>	<u>\$ 411,166</u>	<u>\$ 1,746,336</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
<i>Accounts Payable</i>	\$ 77,474	\$	\$ 77,474
Total Liabilities	<u>77,474</u>		<u>77,474</u>
Deferred Inflows of Resources:			
Total Deferred Inflows of Resources			
Fund Balances			
<i>Restricted For:</i>			
<i>Capital Projects</i>	1,257,696	411,166	1,668,862
Total Fund Balances	<u>1,257,696</u>	<u>411,166</u>	<u>1,668,862</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 1,335,170</u>	<u>\$ 411,166</u>	<u>\$ 1,746,336</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	LE Renovations	CRTC Renovations	CRTC Renovations #2	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:				
<i>Investment Earnings</i>	\$ 3,004	\$ 20,843	\$ 4,997	\$ 28,844
Total revenues	<u>3,004</u>	<u>20,843</u>	<u>4,997</u>	<u>28,844</u>
Expenditures:				
Current:				
<i>Capital Outlay</i>	2,691,909	562,569		3,254,478
<i>Debt Service:</i>				
Total expenditures	<u>2,691,909</u>	<u>562,569</u>		<u>3,254,478</u>
Excess (deficiency) of revenues (under) expenditures	(2,688,905)	(541,726)	4,997	(3,225,634)
Other financing sources (uses):				
<i>Transfers in</i>	1,594,448		406,169	2,000,617
Total other financing sources (uses)	<u>1,594,448</u>		<u>406,169</u>	<u>2,000,617</u>
Net change in fund balances	(1,094,457)	(541,726)	411,166	(1,225,017)
Fund balances/equity, October 1	1,094,457	1,799,422		2,893,879
Fund balances/equity, September 30	<u>\$ 1,094,457</u>	<u>\$ 1,257,696</u>	<u>\$ 411,166</u>	<u>\$ 1,668,862</u>

LUBBOCK COUNTY, TEXAS
LE RENOVATIONS
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-65

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
<i>Investment Earnings</i>	\$ 5,000	\$ 5,000	\$ 3,004	\$ (1,996)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>3,004</u>	<u>(1,996)</u>
Expenditures:				
<i>Capital Outlay</i>	<u>3,650,000</u>	<u>3,650,000</u>	<u>2,691,909</u>	<u>958,091</u>
Total expenditures	<u>3,650,000</u>	<u>3,650,000</u>	<u>2,691,909</u>	<u>958,091</u>
Excess (deficiency) of revenues (under) expenditures	<u>(3,645,000)</u>	<u>(3,645,000)</u>	<u>(2,688,905)</u>	<u>956,095</u>
Other financing sources (uses):				
<i>Transfers in</i>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,594,448</u>	<u>(5,552)</u>
Total other financing sources (uses)	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,594,448</u>	<u>(5,552)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(2,045,000)</u>	<u>(2,045,000)</u>	<u>(1,094,457)</u>	<u>950,543</u>
Fund balances/equity, October 1	<u>1,094,457</u>	<u>1,094,457</u>	<u>1,094,457</u>	
Fund balances/equity, September 30	<u>\$ (950,543)</u>	<u>\$ (950,543)</u>	<u>\$</u>	<u>\$ 950,543</u>

LUBBOCK COUNTY, TEXAS
CRTC RENOVATIONS
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-66

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 20,000	\$ 20,000	\$ 20,843	\$ 843
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>20,843</u>	<u>843</u>
Expenditures:				
<i>Capital Outlay</i>	<u>1,893,831</u>	<u>1,893,831</u>	<u>562,569</u>	<u>1,331,262</u>
Total expenditures	<u>1,893,831</u>	<u>1,893,831</u>	<u>562,569</u>	<u>1,331,262</u>
Excess (deficiency) of revenues (under) expenditures	<u>(1,873,831)</u>	<u>(1,873,831)</u>	<u>(541,726)</u>	<u>1,332,105</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,873,831)	(1,873,831)	(541,726)	1,332,105
Fund balances/equity, October 1	1,799,422	1,799,422	1,799,422	
Fund balances/equity, September 30	<u>\$ (74,409)</u>	<u>\$ (74,409)</u>	<u>\$ 1,257,696</u>	<u>\$ 1,332,105</u>

LUBBOCK COUNTY, TEXAS

CRTC RENOVATIONS #2

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-67

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	\$ 4,997	\$ 4,997
Total revenues			4,997	4,997
Expenditures:				
<i>Capital Outlay</i>	406,169	406,169		406,169
Total expenditures	406,169	406,169		406,169
Excess (deficiency) of revenues (under) expenditures	(406,169)	(406,169)	4,997	411,166
Other financing sources (uses):				
<i>Transfers in</i>	406,169	406,169	406,169	
Total other financing sources (uses)	406,169	406,169	406,169	
Excess of revenues and other financing sources over (under) expenditures and other financing uses			411,166	411,166
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 411,166	\$ 411,166

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2017

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS:			
Current Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,105,858	\$ 1,581,093	\$ 2,686,951
<i>Investments</i>	6,181,528	8,959,525	15,141,053
Receivables (net of allowances for uncollectibles):			
<i>Other</i>	37,017	33,291	70,308
Total Current Assets	<u>7,324,403</u>	<u>10,573,909</u>	<u>17,898,312</u>
Total Assets	<u>\$ 7,324,403</u>	<u>\$ 10,573,909</u>	<u>\$ 17,898,312</u>
LIABILITIES:			
Current Liabilities:			
<i>Accounts Payable</i>	\$ 1,781,066	\$ 2,046,002	\$ 3,827,068
Total Current Liabilities	<u>1,781,066</u>	<u>2,046,002</u>	<u>3,827,068</u>
Total Liabilities	<u>1,781,066</u>	<u>2,046,002</u>	<u>3,827,068</u>
NET POSITION:			
Restricted For:			
<i>Workers Compensation Claims</i>		8,527,907	8,527,907
<i>Health Insurance Claims</i>	5,543,337		5,543,337
Total Net Position	<u>\$ 5,543,337</u>	<u>\$ 8,527,907</u>	<u>\$ 14,071,244</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Other operating revenue</i>	\$ 11,397,328	\$ 1,495,257	\$ 12,892,585
Total Operating Revenues	<u>11,397,328</u>	<u>1,495,257</u>	<u>12,892,585</u>
OPERATING EXPENSES:			
<i>Professional Services</i>	50,920		50,920
<i>Administration</i>	1,539,792	35,535	1,575,327
<i>Insurance/Bonds</i>		141,846	141,846
<i>Paid Claims</i>	8,792,772	1,308,394	10,101,166
Total Operating Expenses	<u>10,383,484</u>	<u>1,485,775</u>	<u>11,869,259</u>
Operating Income (Loss)	<u>1,013,844</u>	<u>9,482</u>	<u>1,023,326</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Investment Earnings</i>	108,453	164,038	272,491
Total Non-operating Revenues (Expenses)	<u>108,453</u>	<u>164,038</u>	<u>272,491</u>
Net Income	<u>1,122,297</u>	<u>173,520</u>	<u>1,295,817</u>
Net Position, October 1	4,421,040	8,354,387	12,775,427
Net Position, September 30	<u>\$ 5,543,337</u>	<u>\$ 8,527,907</u>	<u>\$ 14,071,244</u>

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	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>	\$ 11,384,533	\$ 1,490,099	\$ 12,874,632
<i>Cash Payments to Suppliers for Goods and Services</i>	(9,849,504)	(770,000)	(10,619,504)
Net Cash Provided (Used) by Operating Activities	<u>1,535,029</u>	<u>720,099</u>	<u>2,255,128</u>
Cash Flows from Investing Activities:			
<i>Purchase of Investment Securities</i>	(1,453,249)	(848,080)	(2,301,329)
<i>Interest and Dividends on Investments</i>	108,453	164,038	272,491
Net Cash Provided (Used) for Investing Activities	<u>(1,344,796)</u>	<u>(684,042)</u>	<u>(2,028,838)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	190,233	36,057	226,290
Cash and Cash Equivalents at Beginning of Year	915,625	1,545,036	2,460,661
Cash and Cash Equivalents at End of Year	<u>\$ 1,105,858</u>	<u>\$ 1,581,093</u>	<u>\$ 2,686,951</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$ 1,013,844	\$ 9,482	\$ 1,023,326
Change in Assets and Liabilities:			
<i>Decrease (Increase) in Receivables</i>	(12,795)	(5,158)	(17,953)
<i>Decrease (Increase) in Prepaid Expenses</i>		31,596	31,596
<i>Increase (Decrease) in Accounts Payable</i>	533,980	684,179	1,218,159
Total Adjustments	<u>521,185</u>	<u>710,617</u>	<u>1,231,802</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,535,029</u>	<u>\$ 720,099</u>	<u>\$ 2,255,128</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2017

	County Treasurer	Tax Assessor Collector	County Clerk	District Clerk
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 379,552	\$ 96,656	\$ 1,205,313	\$ 3,202,143
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
<i>Prepaid Items</i>				
Total Assets and Other Debits	<u>\$ 379,552</u>	<u>\$ 96,656</u>	<u>\$ 1,205,313</u>	<u>\$ 3,202,143</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$
<i>Accounts Payable</i>				
<i>Due to Other Governments</i>		96,530	5,582	20,929
<i>Accrued Wages</i>				
<i>Due to Trust Beneficiaries</i>			1,169,450	2,089,651
<i>Other Liabilities</i>	379,552	126	30,281	1,091,563
Total Liabilities	<u>379,552</u>	<u>96,656</u>	<u>1,205,313</u>	<u>3,202,143</u>
Total Liabilities, Equity & Other Credits	<u>\$ 379,552</u>	<u>\$ 96,656</u>	<u>\$ 1,205,313</u>	<u>\$ 3,202,143</u>

<u>Medical Examiner Fund</u>	<u>District Attorney</u>	<u>Sheriff</u>	<u>Juvenile Probation</u>	<u>FSA Fund</u>
\$ 14,710	\$ 369,522	\$ 408,546	\$ 696	\$ 17,462
16,490				3,614
\$ <u>31,200</u>	\$ <u>383,887</u>	\$ <u>408,546</u>	\$ <u>696</u>	\$ <u>21,076</u>
\$	\$	\$	\$	\$
16,490	246,201			21,076
	137,686	375,247		
<u>14,710</u>	<u>383,887</u>	<u>33,299</u>	<u>696</u>	<u>21,076</u>
<u>31,200</u>		<u>408,546</u>	<u>696</u>	
\$ <u>31,200</u>	\$ <u>383,887</u>	\$ <u>408,546</u>	\$ <u>696</u>	\$ <u>21,076</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2017

	Drug Court	MH/ MR Caseload	Substance Abuse	Pretrial Services
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 26,813	\$ 21,559	\$ 7,963	\$ 28,353
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
<i>Prepaid Items</i>				
Total Assets and Other Debits	<u>\$ 26,813</u>	<u>\$ 21,559</u>	<u>\$ 7,963</u>	<u>\$ 28,353</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 2,769	\$ 2,484	\$ 1,227	\$ 3,012
<i>Accounts Payable</i>	1,262	636	567	1,328
<i>Due to Other Governments</i>				
<i>Accrued Wages</i>	4,040	3,956	1,695	3,778
<i>Due to Trust Beneficiaries</i>				
<i>Other Liabilities</i>	18,742	14,483	4,474	20,235
Total Liabilities	<u>26,813</u>	<u>21,559</u>	<u>7,963</u>	<u>28,353</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 26,813</u>	 <u>\$ 21,559</u>	 <u>\$ 7,963</u>	 <u>\$ 28,353</u>

<u>Basic Supervision</u>	<u>Intensive Support</u>	<u>Day Resource</u>	<u>Diagnostic Unit 032 CCP</u>	<u>Caseload Reduction 019-DP</u>
\$ 886,065	\$ 34,224	\$ 25,709	\$ 32	\$ 9,175
65,745				
<u>\$ 951,810</u>	<u>\$ 34,224</u>	<u>\$ 25,709</u>	<u>\$ 32</u>	<u>\$ 9,175</u>
\$ 63,334	\$ 2,279	\$ 2,186	\$	\$ 1,005
31,891	1,092	941	32	562
91,540	3,529	3,824		1,858
5,449				
759,596	27,324	18,758		5,750
<u>951,810</u>	<u>34,224</u>	<u>25,709</u>	<u>32</u>	<u>9,175</u>
<u>\$ 951,810</u>	<u>\$ 34,224</u>	<u>\$ 25,709</u>	<u>\$ 32</u>	<u>\$ 9,175</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2017

	Drug Court 013-CCP	Non-MHI Caseload 028-CCP	CRTC Aftercare 020-DP
ASSETS AND OTHER DEBITS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 11,949	\$ 13,277	\$ 18,596
Receivables (net of allowances for uncollectibles):			
<i>Other</i>			
<i>Prepaid Items</i>			
Total Assets and Other Debits	<u>\$ 11,949</u>	<u>\$ 13,277</u>	<u>\$ 18,596</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$ 1,376	\$ 2,346	\$ 2,373
<i>Accounts Payable</i>	562	1,215	1,140
<i>Due to Other Governments</i>			
<i>Accrued Wages</i>	1,462	3,854	3,406
<i>Due to Trust Beneficiaries</i>			
<i>Other Liabilities</i>	8,549	5,862	11,677
Total Liabilities	<u>11,949</u>	<u>13,277</u>	<u>18,596</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 11,949</u>	 <u>\$ 13,277</u>	 <u>\$ 18,596</u>

<u>Veteran's Drug Court</u>	<u>SPOT- CSCD Rider 84</u>	<u>Pre-Trial Release Fund</u>	<u>Court Residential</u>	<u>Total Agency Funds (See Exhibit A-10)</u>
\$ 26,274	\$ 41,557	\$ 14,693	\$ 972,797	\$ 7,833,636
		100	8,213	94,162
				14,365
<u>\$ 26,274</u>	<u>\$ 41,557</u>	<u>\$ 14,793</u>	<u>\$ 981,010</u>	<u>\$ 7,942,163</u>
\$ 1,148	\$ 6,019	\$ 4,906	\$ 65,116	\$ 161,580
12,232	2,857	2,068	101,632	181,093
			2,038	387,770
1,724	9,635	7,819	100,679	242,799
				3,777,483
11,170	23,046		711,545	3,191,438
<u>26,274</u>	<u>41,557</u>	<u>14,793</u>	<u>981,010</u>	<u>7,942,163</u>
<u>\$ 26,274</u>	<u>\$ 41,557</u>	<u>\$ 14,793</u>	<u>\$ 981,010</u>	<u>\$ 7,942,163</u>

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2017
EXHIBIT C-72

	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
COUNTY TREASURER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 394,248	\$ 491,429	\$ 506,125	\$ 379,552
Total Assets	<u>\$ 394,248</u>	<u>\$ 491,429</u>	<u>\$ 506,125</u>	<u>\$ 379,552</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	394,248	491,429	506,125	379,552
Total Liabilities	<u>\$ 394,248</u>	<u>\$ 491,429</u>	<u>\$ 506,125</u>	<u>\$ 379,552</u>
TAX ASSESSOR/COLLECTOR				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 46,251	\$ 143,680,276	\$ 143,629,871	\$ 96,656
Total Assets	<u>\$ 46,251</u>	<u>\$ 143,680,276</u>	<u>\$ 143,629,871</u>	<u>\$ 96,656</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	46,191	141,490,118	141,439,779	96,530
<i>Other Liabilities</i>	60	2,190,158	2,190,092	126
Total Liabilities	<u>\$ 46,251</u>	<u>\$ 143,680,276</u>	<u>\$ 143,629,871</u>	<u>\$ 96,656</u>
COUNTY CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,270,552	\$ 3,990,686	\$ 4,055,925	\$ 1,205,313
Total Assets	<u>\$ 1,270,552</u>	<u>\$ 3,990,686</u>	<u>\$ 4,055,925</u>	<u>\$ 1,205,313</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	5,542	112,181	112,141	5,582
<i>Due to Trust Beneficiaries</i>	1,233,781	505,238	569,569	1,169,450
<i>Other Liabilities</i>	31,229	3,373,267	3,374,215	30,281
Total Liabilities	<u>\$ 1,270,552</u>	<u>\$ 3,990,686</u>	<u>\$ 4,055,925</u>	<u>\$ 1,205,313</u>
DISTRICT CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 4,385,332	\$ 4,427,141	\$ 5,610,330	\$ 3,202,143
Total Assets	<u>\$ 4,385,332</u>	<u>\$ 4,427,141</u>	<u>\$ 5,610,330</u>	<u>\$ 3,202,143</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	19,988	76,106	75,165	20,929
<i>Due to Trust Beneficiaries</i>	2,933,868	1,080,996	1,925,213	2,089,651
<i>Other Liabilities</i>	1,431,476	3,270,039	3,609,952	1,091,563
Total Liabilities	<u>\$ 4,385,332</u>	<u>\$ 4,427,141</u>	<u>\$ 5,610,330</u>	<u>\$ 3,202,143</u>
MEDICAL EXAMINER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 12,290	\$ 118,971	\$ 116,551	\$ 14,710
<i>Other Receivables</i>	26,935	81,871	92,316	16,490
Total Assets	<u>\$ 39,225</u>	<u>\$ 200,842</u>	<u>\$ 208,867</u>	<u>\$ 31,200</u>
LIABILITIES				
<i>Due to Other Governments</i>	\$	\$ 76,446	\$ 59,956	\$ 16,490
<i>Other Liabilities</i>	39,225	124,396	148,911	14,710
Total Liabilities	<u>\$ 39,225</u>	<u>\$ 200,842</u>	<u>\$ 208,867</u>	<u>\$ 31,200</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-72**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED SEPTEMBER 30, 2017

	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
DISTRICT ATTORNEY				
ASSETS				
Pooled Cash & Cash Equivalents	\$ 282,914	\$ 1,113,245	\$ 1,026,637	\$ 369,522
Prepaid Items	14,033	430	98	14,365
Total Assets	<u>\$ 296,947</u>	<u>\$ 1,113,675</u>	<u>\$ 1,026,735</u>	<u>\$ 383,887</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	154,432	198,658	106,889	246,201
Due to Trust Beneficiaries	142,515	915,017	919,846	137,686
Total Liabilities	<u>\$ 296,947</u>	<u>\$ 1,113,675</u>	<u>\$ 1,026,735</u>	<u>\$ 383,887</u>
SHERIFF				
ASSETS				
Pooled Cash & Cash Equivalents	\$ 250,379	\$ 4,433,023	\$ 4,274,856	\$ 408,546
Total Assets	<u>\$ 250,379</u>	<u>\$ 4,433,023</u>	<u>\$ 4,274,856</u>	<u>\$ 408,546</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Trust Beneficiaries	229,606	3,182,553	3,036,912	375,247
Other Liabilities	20,773	1,250,470	1,237,944	33,299
Total Liabilities	<u>\$ 250,379</u>	<u>\$ 4,433,023</u>	<u>\$ 4,274,856</u>	<u>\$ 408,546</u>
JUVENILE PROBATION				
ASSETS				
Pooled Cash & Cash Equivalents	\$ 875	\$ 9,920	\$ 10,099	\$ 696
Total Assets	<u>\$ 875</u>	<u>\$ 9,920</u>	<u>\$ 10,099</u>	<u>\$ 696</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	875	9,920	10,099	696
Total Liabilities	<u>\$ 875</u>	<u>\$ 9,920</u>	<u>\$ 10,099</u>	<u>\$ 696</u>
FSA FUND				
ASSETS				
Pooled Cash & Cash Equivalents	\$ 16,356	\$ 249,108	\$ 248,002	\$ 17,462
Other Receivables	264	143,455	140,105	3,614
Total Assets	<u>\$ 16,620</u>	<u>\$ 392,563</u>	<u>\$ 388,107</u>	<u>\$ 21,076</u>
LIABILITIES				
Accounts Payable	\$ 16,620	\$ 392,563	\$ 388,107	\$ 21,076
Total Liabilities	<u>\$ 16,620</u>	<u>\$ 392,563</u>	<u>\$ 388,107</u>	<u>\$ 21,076</u>

LUBBOCK COUNTY, TEXAS
EXHIBIT C-72
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2017

	Balance October 1, 2016	Additions	Deductions	Balance September 30, 2017
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,766,353	\$ 13,053,563	\$ 12,680,880	\$ 2,139,036
<i>Other Receivables</i>	105,244	731,564	762,750	74,058
<i>Prepaid Items</i>	12,693		12,693	
Total Assets	<u>\$ 1,884,290</u>	<u>\$ 13,785,127</u>	<u>\$ 13,456,323</u>	<u>\$ 2,213,094</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 87,452	\$ 4,504,253	\$ 4,431,688	\$ 160,017
<i>Due to Other Governments</i>	1,384	41,415	40,761	2,038
<i>Payroll Liabilities</i>	163,482	2,841,974	2,843,876	161,580
<i>Accrued Wages</i>	246,426	242,799	246,426	242,799
<i>Due to Trust Beneficiaries</i>	140,066	549,956	684,573	5,449
<i>Other Liabilities</i>	1,245,480	5,604,730	5,208,999	1,641,211
Total Liabilities	<u>\$ 1,884,290</u>	<u>\$ 13,785,127</u>	<u>\$ 13,456,323</u>	<u>\$ 2,213,094</u>
TOTAL AGENCY FUNDS:				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 8,425,550	\$ 171,567,362	\$ 172,159,276	\$ 7,833,636
<i>Other Receivables</i>	132,443	956,890	995,171	94,162
<i>Prepaid Items</i>	26,726	430	12,791	14,365
Total Assets	<u>\$ 8,584,719</u>	<u>\$ 172,524,682</u>	<u>\$ 173,167,238</u>	<u>\$ 7,942,163</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 104,072	\$ 4,896,816	\$ 4,819,795	\$ 181,093
<i>Due to Other Governments</i>	227,537	141,994,924	141,834,691	387,770
<i>Payroll Liabilities</i>	163,482	2,841,974	2,843,876	161,580
<i>Accrued Wages</i>	246,426	242,799	246,426	242,799
<i>Due to Trust Beneficiaries</i>	4,679,836	6,233,760	7,136,113	3,777,483
<i>Other Liabilities</i>	3,163,366	16,314,409	16,286,337	3,191,438
Total Liabilities	<u>\$ 8,584,719</u>	<u>\$ 172,524,682</u>	<u>\$ 173,167,238</u>	<u>\$ 7,942,163</u>

STATISTICAL SECTION

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

Contents	Page
Financial Trends	166-171
<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	172-179
<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	180-183
<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	184-186
<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	187-192
<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.

TABLE D-1

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

		Fiscal Year									
		2008	2009	2010	2011	2012	2013 *	2014	2015	2016	2017
Governmental Activities											
Net Investment in											
Capital Assets	\$	66,494,849	\$ 76,427,667	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107	\$ 76,696,453	\$ 76,148,040	\$ 82,314,165	\$ 76,324,657	\$ 97,963,830
Restricted		16,018,958	8,438,051	7,152,326	7,008,644	7,647,690	9,338,658	8,781,795	8,117,814	3,888,137	2,694,086
Unrestricted		53,366,962	56,563,420	54,864,273	55,450,483	57,464,357	57,639,169	64,178,788	53,741,310	70,001,732	41,550,632
Total Governmental											
Activities Net Position	\$	<u>135,880,769</u>	<u>141,429,138</u>	<u>142,881,072</u>	<u>142,790,033</u>	<u>144,380,154</u>	<u>143,674,280</u>	<u>149,108,623</u>	<u>144,173,289</u>	<u>150,214,526</u>	<u>142,208,548</u>
Primary Government											
Net Investment in											
Capital Assets	\$	66,494,849	\$ 76,427,667	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107	\$ 76,696,453	\$ 76,148,040	\$ 82,314,165	\$ 76,324,657	\$ 97,963,830
Restricted		16,018,958	8,438,051	7,152,326	7,008,644	7,647,690	9,338,658	8,781,795	8,117,814	3,888,137	2,694,086
Unrestricted		53,366,962	56,563,420	54,864,273	55,450,483	57,464,357	57,639,169	64,178,788	53,741,310	70,001,732	41,550,632
Total Primary											
Govt Net Position	\$	<u>135,880,769</u>	<u>141,429,138</u>	<u>142,881,072</u>	<u>142,790,033</u>	<u>144,380,154</u>	<u>143,674,280</u>	<u>149,108,623</u>	<u>144,173,289</u>	<u>150,214,526</u>	<u>142,208,548</u>

* 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									
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses											
Governmental Activities:											
General Govt	\$	7,015,128	\$ 7,434,471	\$ 8,004,716	\$ 8,859,209	\$ 8,498,577	\$ 8,208,795	\$ 8,774,217	\$ 9,143,526	\$ 11,191,118	\$ 10,249,343
Financial Govt		2,451,136	2,769,814	2,908,700	3,059,364	3,081,007	3,240,850	3,379,041	3,927,700	4,049,396	4,376,055
Judicial		8,975,221	9,836,363	10,545,766	12,064,803	15,035,135	14,710,333	15,514,192	16,458,250	17,093,442	18,659,206
Legal		6,529,803	7,198,406	7,415,315	7,312,562	7,258,859	7,384,153	7,227,973	7,711,923	7,886,231	8,672,852
Public Safety		22,396,784	28,774,605	30,989,676	35,211,920	35,922,248	37,359,000	38,765,218	43,708,906	44,032,975	48,341,092
Correctional		7,527,666	7,846,616	7,652,884	7,558,990	7,514,422	7,649,688	7,843,500	8,695,569	8,135,575	9,286,078
Perm. Impr.		110,688		463,638	774,357	487,438					
Facilities		4,473,611	4,889,932	5,460,926	6,130,735	6,318,397	7,194,047	7,477,493	7,882,868	7,675,703	8,196,549
Health		234,663	237,884	212,737	191,180	214,260	239,259	234,006	240,303	244,319	301,485
Welfare		446,317	478,288	472,167	465,192	465,674	485,615	474,970	545,741	514,458	546,672
Conservation		227,126	249,447	241,255	234,983	195,512	233,436	254,811	287,673	284,984	283,049
Elections		1,925,008	1,759,796	1,510,930	1,439,838	2,005,546	1,384,952	2,130,715	1,438,257	2,285,631	7,380,106
Culture/Recreation		463,595	523,337	530,992	572,297	633,532	761,910	680,173	680,980	715,178	675,471
Transportation		5,397,017	6,164,716	6,616,841	7,156,777	7,415,012	7,142,563	6,569,154	6,969,138	5,949,753	9,642,000
Interest											
and related cost		3,409,349	3,588,608	3,435,497	3,273,863	3,112,770	3,599,742	2,733,044	2,480,969	2,228,272	2,230,221
Total Governmental											
Activities Exp.	\$	71,583,112	\$ 81,752,283	\$ 86,462,040	\$ 94,306,070	\$ 98,158,389	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803	\$ 112,287,035	\$ 128,840,179
Total Primary Government											
Expense	\$	71,583,112	\$ 81,752,283	\$ 86,462,040	\$ 94,306,070	\$ 98,158,389	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803	\$ 112,287,035	\$ 128,840,179
Program Revenues											
Governmental Activities:											
Charges for Services:											
General Admin.	\$	3,421,786	\$ 3,128,090	\$ 2,912,679	\$ 2,699,768	\$ 2,489,280	\$ 2,750,083	\$ 2,276,593	\$ 1,116,077	\$ 1,450,037	\$ 1,842,041
Judicial		2,857,839	4,742,889	3,206,922	4,344,616	5,418,125	5,679,327	5,688,091	6,413,091	5,929,190	5,173,868
Legal		1,404,003	1,514,949	1,674,542	1,507,622	1,369,128	1,175,056	1,094,588	1,151,518	988,029	997,261
Public Safety		1,606,384	1,844,252	2,206,391	3,943,610	4,916,548	5,262,199	4,931,081	4,611,382	4,882,512	4,524,877
Transportation		2,240,227	2,573,996	2,657,502	2,642,041	3,049,365	2,787,044	3,308,161	2,895,326	3,904,125	3,278,591
Other Activities		2,187,830	2,547,951	2,415,929	2,524,689	2,996,312	3,138,394	4,391,067	6,270,015	5,906,630	5,620,579
Operating Grants		4,598,188	4,601,226	5,388,953	7,684,739	8,267,815	7,743,002	5,856,994	6,865,271	7,588,130	7,165,673
Total Governmental Activities											
Program Rev.	\$	18,316,257	\$ 20,953,353	\$ 20,462,918	\$ 25,347,085	\$ 28,506,573	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680	\$ 30,648,653	\$ 28,602,890
Total Primary Government											
Program Rev.	\$	18,316,257	\$ 20,953,353	\$ 20,462,918	\$ 25,347,085	\$ 28,506,573	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680	\$ 30,648,653	\$ 28,602,890

TABLE D-2 (cont.)

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

Prop Taxes, Gen. \$	30,775,243	\$ 35,904,030	\$ 37,943,040	\$ 40,131,708	\$ 41,719,254	\$ 45,909,993	\$ 46,769,105	\$ 48,567,727	\$ 53,806,818	\$ 56,648,920
Prop Taxes, Debt	7,765,640	7,659,441	7,746,912	7,052,586	7,010,742	6,934,757	7,409,122	7,455,966	7,461,649	7,726,951
Sales Tax	16,550,411	16,789,335	16,740,827	17,718,530	18,874,843	20,482,745	21,308,578	22,600,783	22,716,490	23,533,761
State Mixed Drink Tax	846,892	987,278	959,558	988,696	858,161	972,476	1,212,552	1,281,088	1,301,788	1,344,660
Bingo Tax	283,280	291,069	288,995	312,221	308,662	299,932	286,079	283,826	248,720	238,636
Invest. Earnings	3,476,288	4,335,410	3,459,240	2,545,722	1,287,313	(4,013,115)	2,788,020	3,989,362	1,808,370	2,174,775
Miscellaneous	203,125	360,282	25,664	61,623	931,177	219,788	168,233	89,256	112,233	36,238
Disposal of Property	427,956	20,454	286,820	56,860	251,785	146,788	4,587	409,469	223,551	527,370
Transfers						(600,000)				
Total Govt Activities \$	<u>60,328,835</u>	<u>\$ 66,347,299</u>	<u>\$ 67,451,056</u>	<u>\$ 68,867,946</u>	<u>\$ 71,241,937</u>	<u>\$ 70,353,364</u>	<u>\$ 79,946,276</u>	<u>\$ 84,677,477</u>	<u>\$ 87,679,619</u>	<u>\$ 92,231,311</u>
Total Primary Govt \$	<u>60,328,835</u>	<u>\$ 66,347,299</u>	<u>\$ 67,451,056</u>	<u>\$ 68,867,946</u>	<u>\$ 71,241,937</u>	<u>\$ 70,353,364</u>	<u>\$ 79,946,276</u>	<u>\$ 84,677,477</u>	<u>\$ 87,679,619</u>	<u>\$ 92,231,311</u>

Change in Net Position

Governmental Activ \$	<u>7,061,980</u>	<u>\$ 5,548,369</u>	<u>\$ 1,451,934</u>	<u>\$ (91,039)</u>	<u>\$ 1,590,121</u>	<u>\$ (705,874)</u>	<u>\$ 5,434,343</u>	<u>\$ 3,828,354</u>	<u>\$ 6,041,237</u>	<u>\$ (8,005,978)</u>
Total Primary Govt \$	<u>7,061,980</u>	<u>\$ 5,548,369</u>	<u>\$ 1,451,934</u>	<u>\$ (91,039)</u>	<u>\$ 1,590,121</u>	<u>\$ (705,874)</u>	<u>\$ 5,434,343</u>	<u>\$ 3,828,354</u>	<u>\$ 6,041,237</u>	<u>\$ (8,005,978)</u>

LUBBOCK COUNTY, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

TABLE D-3

	2008	2009	2010	2011	2012*	2013	2014	2015	2016	2017
General Fund										
Reserved	\$ 625,000	\$ 750,000	\$ 875,000	\$	\$	\$	\$	\$	\$	\$
Unreserved	23,574,538	26,599,530	27,138,098							
Nonspendable				250,428	401,726	523,036	469,661	503,681	366,054	672,470
Committed For:										
Capital Improvements								12,185,000	12,275,000	12,275,000
Assigned For:										
Insurance Claims				875,000	875,000	875,000	875,000	875,000	875,000	875,000
Unassigned				30,368,958	31,797,529	32,577,164	38,486,851	29,224,232	26,732,902	16,850,737
Total General Fund	\$ 24,199,538	\$ 27,349,530	\$ 28,013,098	\$ 31,494,386	\$ 33,074,255	\$ 33,975,200	\$ 39,831,512	\$ 42,787,913	\$ 40,248,956	\$ 30,673,207
All Other Governmental Funds										
Reserved	\$ 1,192,356	\$ 1,663,894	\$ 2,233,068	\$	\$	\$	\$	\$	\$	\$
Unreserved, Reported In:										
Special Revenue Funds	14,509,868	16,740,536	17,243,907							
Capital Projects Funds	14,826,602	6,774,157	4,919,258							
Nonspendable				41,766	46,128	1,715	6,543	2,023	13,420	15,919
Restricted For:										
Debt Service				2,098,319	1,922,598	1,751,214	1,481,842	1,235,295	994,258	1,025,224
Capital Projects				4,910,325	5,725,092	7,587,444	7,299,953	6,882,519	2,893,879	1,668,862
Public Transportation				5,843,295						
Parks and Recreation				1,986,322	1,934,179	1,474,823	1,367,209	1,245,536	1,255,744	1,334,696
Permanent Improvements				1,416,636						
Juvenile Services				303,200	714,874	926,167	947,226	1,027,714	1,633,975	2,884,350
Judicial Services				1,243,567						
Legal Services				333,681						
Election Services				472,254	428,774	445,315	553,549	684,834	961,084	614,393
General Administration				3,808,309						
Public Safety				1,305,639						
County Road Const & Maint					6,080,620	5,042,946	5,924,373	6,564,725	7,631,692	4,479,593
Bldg Const & Maint					1,100,433	959,348	1,375,447	2,725,671	3,022,794	1,873,321
Information and Technology					321,801	368,714	442,213	555,133	640,613	724,490
Dispute Resolution					880	(21,803)	(78)	14,676	20,812	30,101
Criminal Justice					1,174,816	1,259,820	1,204,849	984,606	722,745	669,019
Child & Family Services					4,893	8,817	14,718	13,839	22,504	31,756
Law Library					17,195	4,180	(3,858)	10,368	10,246	686
Records Preservation					4,047,006	4,528,930	4,833,197	5,344,916	5,131,509	5,978,865
Court House Security					7,074	14,207	23,082	15,833		5,184
Historical Preservation Programs					11,810	12,288	12,655	13,386	10,075	4,907
Public Defender Program					1,156,442	1,733,614	1,116,317	1,595,604	2,491,639	2,389,568
Inmate Welfare					1,454,184	1,741,300	1,970,260	2,257,244	2,369,267	2,592,866
Total All Other Governmental Funds	\$ 30,528,826	\$ 25,178,587	\$ 24,396,233	\$ 23,763,313	\$ 26,148,799	\$ 27,839,039	\$ 28,569,497	\$ 31,173,922	\$ 29,826,256	\$ 26,323,800

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

TABLE D-4

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Taxes	\$ 55,086,219	\$ 60,335,452	\$ 62,439,012	\$ 65,108,195	\$ 67,494,433	\$ 73,342,764	\$ 75,541,618	\$ 78,655,953	\$ 83,919,916	\$ 87,889,346
Licenses, Fees and Permits	100,766	147,788	148,015	156,170	158,708	145,676	130,346	183,203	178,802	169,145
Intergovernmental	5,300,845	7,085,807	7,482,055	9,654,429	11,243,008	11,018,374	10,598,763	12,023,999	12,939,689	12,083,941
Fees of Office	4,484,277	4,538,669	4,795,149	4,947,574	5,007,175	4,866,885	4,697,233	5,148,037	5,060,166	4,916,547
Commissions	3,655,340	3,123,909	2,777,813	2,881,735	3,093,597	3,895,439	3,804,241	4,672,130	3,571,650	3,928,101
Charges for Services	4,329,201	3,107,400	3,594,042	4,808,271	5,175,525	5,582,821	6,086,591	5,329,251	6,645,631	4,898,856
Fines and Forfeitures	1,850,786	1,709,480	1,693,861	1,699,933	2,174,210	1,643,791	1,327,174	1,148,011	1,114,419	1,082,760
Investment Earnings	2,777,588	3,791,292	2,919,969	2,044,802	834,060	(4,612,640)	2,163,278	3,533,952	1,394,491	14,207
Other	2,843,070	2,740,840	3,159,332	2,973,089	4,254,629	3,434,233	3,418,587	3,310,726	3,219,414	4,133,522
Total Revenues	80,428,092	86,580,637	89,009,248	94,274,198	99,435,345	99,317,343	107,767,831	114,005,262	118,044,178	119,116,425
Expenditures										
General Administration	6,804,020	7,156,514	7,715,399	8,548,278	8,161,657	7,771,614	8,359,661	8,478,165	10,388,245	9,146,141
Financial Administration	2,409,072	2,653,794	2,718,786	2,918,793	2,993,385	3,139,075	3,416,884	3,832,781	4,012,140	4,105,590
Judicial	8,897,030	9,611,270	10,236,066	11,837,456	14,852,968	14,441,204	15,593,971	16,225,903	17,001,675	17,978,143
Legal	6,268,598	6,818,985	6,933,212	6,935,936	6,934,570	7,044,905	7,112,011	7,381,823	7,654,794	8,041,555
Public Safety	22,508,790	27,335,818	28,698,578	29,456,270	30,454,008	31,900,855	34,522,845	37,682,178	39,166,689	40,936,726
Correctional	7,159,673	7,227,402	7,006,979	7,036,201	7,103,220	7,208,506	7,680,822	8,167,963	7,935,424	8,367,580
Permanent Improvements	110,688		463,638	774,357	487,438					
Facilities	3,734,762	3,966,085	4,478,444	4,924,225	5,063,233	5,892,326	6,056,260	6,429,425	6,368,844	6,513,519
Health	233,857	225,100	207,453	198,210	212,274	237,806	234,533	238,948	244,068	292,222
Welfare	444,432	469,309	457,877	454,753	458,127	473,163	482,105	530,097	514,174	525,133
Conservation	214,217	235,422	223,534	217,817	185,210	223,025	249,239	281,124	273,921	269,406
Elections	1,879,652	1,704,866	1,440,606	1,395,960	1,957,539	1,284,706	2,055,842	1,329,111	2,245,603	7,315,638
Culture/Recreation	438,125	476,821	470,115	497,653	554,268	593,475	577,107	585,251	604,047	547,061
Transportation	2,872,754	3,436,493	3,776,685	4,506,568	4,621,951	4,370,360	3,740,642	3,961,073	3,964,316	7,436,765
Capital Outlay	20,598,315	11,058,221	7,014,879	4,911,420	4,368,889	6,984,054	5,249,274	5,466,381	13,480,224	12,896,361
Principal on Long-Term Debt	4,088,042	4,059,258	4,065,000	4,225,000	4,529,407	4,668,676	5,206,623	5,524,548	5,973,091	6,579,380
Interest & Fiscal Charges	3,509,329	3,366,554	3,220,783	3,063,258	2,907,246	2,851,640	2,643,242	2,329,665	2,103,546	1,519,023
Total Expenditures	92,171,356	89,801,912	89,128,034	91,902,155	95,845,390	99,085,390	103,181,061	108,444,436	121,930,801	132,470,243

TABLE D-4 (cont)

Excess of Revenues Over (Under) Expenditures	(11,743,264)	(3,221,275)	(118,786)	2,372,043	3,589,955	231,953	4,586,770	5,560,826	(3,886,623)	(13,353,818)
Other Financing Sources (Uses)										
Proceeds from Bonds						4,695,000				30,600,000
Proceeds from Tax Notes						7,710,000				
Proceeds from Capital Lease				476,325	375,400					
Transfers In	5,537,469	4,727,905	6,852,090	12,119,522	12,653,881	15,344,342	13,615,363	11,218,222	14,629,624	20,543,442
Premium or Discount on Issuance of Bonds & Tax Notes						1,175,247				3,665,713
Payment to Refunded Bond Escrow						(10,621,015)				(33,990,100)
Transfers Out	(5,537,469)	(4,727,905)	(6,852,090)	(12,119,522)	(12,653,881)	(15,944,342)	(11,615,363)	(11,218,222)	(14,629,624)	(20,543,442)
Total Other Financing Sources (Uses)				476,325	375,400	2,359,232	2,000,000			275,613
Net Change in Fund Balances	\$ (11,743,264)	(3,221,275)	\$ (118,786)	\$ 2,848,368	\$ 3,965,355	\$ 2,591,185	\$ 6,586,770	\$ 5,560,826	\$ (3,886,623)	\$ (13,078,205)
Debt Service As A Percentage Of Noncapital Expenditures	10.6%	9.4%	8.9%	8.4%	8.1%	8.2%	8.0%	7.6%	7.4%	6.8%

TABLE D-5

LUBBOCK COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Property Tax	Sales Tax	Total
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
2015	56,055,170	22,600,783	78,655,953
2016	61,203,426	22,716,490	83,919,916
2017	64,355,585	23,533,761	87,889,346

TABLE D-6

LUBBOCK COUNTY, TEXAS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
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
2015	15,516,691,721	2,525,973,071	841,777,983	17,200,886,809	0.341358
2016	16,239,104,330	2,643,575,123	905,036,354	17,977,643,099	0.358158
2017	17,654,978,812	2,638,100,282	1,173,467,230	19,119,611,864	0.358158

Source: Lubbock Central Appraisal District

TABLE D-7

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	
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
2015	0.295969	0.045389	0.341358	0.008026	0.116800	0.466184
2016	0.314542	0.043616	0.358158	0.008026	0.115010	0.481194
2017	0.315168	0.042990	0.358158	0.007500	0.112055	0.477713

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).

TABLE D-8

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

Taxpayer	2017			2008		
	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	\$ 122,425,843	2	0.64%	\$ 120,319,460	1	0.92%
Southwestern Public Service	159,633,882	1	0.83%	88,762,455	2	0.68%
Southwestern Bell Telephone				75,616,267	3	0.58%
Wal-Mart Stores Inc. #861				68,884,847	4	0.53%
United Supermarket	81,088,555	3	0.42%	56,876,244	5	0.44%
Pyco Industries				48,047,230	6	0.37%
Atmos Energy/ West Texas Div	64,488,640	4	0.34%	39,013,230	7	0.30%
Lubbock Property LLC				33,316,729	8	0.26%
Tyco Fire Products				31,161,879	9	0.24%
Burlington Northern and Santa Fe	55,917,010	5	0.29%	28,572,520	10	0.22%
South Plains Electric Coop Inc.	44,597,890	6	0.23%			
TTUC LLC	42,925,212	7	0.22%			
LP Funding Corp	39,805,525	8	0.21%			
CD Park7 Lubbock I Owner LP	38,602,189	9	0.20%			
APKSHV Lubbock LP	36,685,836	10	0.19%			
Total	\$ 686,170,582		3.59%	\$ 590,570,861		4.54%

Source: Lubbock Central Appraisal District

TABLE D-9

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
2008	\$ 39,098,828	\$ 38,337,593	98.05%	\$ 658,818	\$ 38,996,411	99.74%
2009	44,471,509	43,576,154	97.99%	778,084	44,354,238	99.74%
2010	46,564,850	45,596,925	97.92%	833,039	46,429,964	99.71%
2011	48,085,546	47,140,690	98.04%	804,989	47,945,679	99.71%
2012	49,447,723	48,687,370	98.46%	584,767	49,272,137	99.64%
2013	53,871,115	53,032,714	98.44%	570,387	53,603,101	99.50%
2014	55,593,926	54,702,917	98.40%	477,810	55,180,727	99.26%
2015	57,335,658	56,572,486	98.67%	447,490	57,019,976	99.45%
2016	62,845,325	61,906,436	98.51%	309,185	62,215,621	99.00%
2017	66,679,190	65,528,202	98.27%		65,528,202	98.27%

LUBBOCK COUNTY, TEXAS

TAXABLE SALES BY CATEGORY

LAST TEN CALENDAR YEARS

TABLE D-10

		Calendar Year				
		2007	2008	2009	2010	2011
Agriculture, Forestry, Fishing	\$	481,553	1,266,519	1,271,682	1,286,096	1,528,764
Mining		4,662,305	7,224,771	5,924,316	6,204,071	11,636,689
Construction		74,915,283	88,743,727	76,400,210	83,962,924	87,984,394
Manufacturing		80,679,339	86,920,449	75,207,338	72,371,068	76,314,792
Transportation, Communications, Utilities		48,491,220	60,601,677	54,943,064	61,336,662	90,768,629
Wholesale Trade		226,341,015	266,589,575	252,244,768	243,894,964	255,559,292
Retail Trade		1,697,007,873	1,770,421,544	1,750,512,732	1,776,860,263	1,857,448,405
Finance, Insurance, Real Estate		57,757,219	62,480,185	56,951,005	53,860,438	57,816,248
Services		743,085,334	807,016,424	812,263,161	844,185,218	851,164,701
Public Administration		3,165,678	3,572,138	3,920,104	4,203,787	4,291,994
All Other Outlets		21,431,727	20,482			
Total	\$	2,958,018,546	3,154,857,491	3,089,638,380	3,148,165,491	3,294,513,908
Direct Sales Tax Rate		0.5%	0.5%	0.5%	0.5%	0.5%
		Calendar Year				
		2012	2013	2014	2015	2016
Agriculture, Forestry, Fishing	\$	1,329,506	1,253,415	1,006,310	1,007,613	1,185,899
Mining		14,348,222	8,249,897	11,458,609	7,551,603	5,454,687
Construction		108,324,735	116,159,981	129,427,055	145,672,449	146,081,386
Manufacturing		86,221,312	90,306,898	104,132,481	119,545,930	120,384,817
Transportation, Communications, Utilities		81,207,929	91,499,505	104,549,981	112,194,374	106,573,954
Wholesale Trade		304,995,555	322,517,600	332,250,648	312,603,751	307,454,404
Retail Trade		1,991,479,942	2,073,429,880	2,141,470,053	2,174,656,583	2,171,080,107
Finance, Insurance, Real Estate		62,468,147	68,943,093	84,228,612	80,342,032	85,486,424
Services		921,903,984	985,752,028	1,063,594,246	1,113,250,290	1,164,212,940
Public Administration		4,474,164	4,287,170	4,983,589	5,888,366	5,861,427
All Other Outlets						
Total	\$	3,576,753,496	3,762,399,467	3,977,101,584	4,072,712,991	4,113,776,045
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>
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%
2015	0.50%	1.50%	6.25%
2016	0.50%	1.50%	6.25%
2017	0.50%	1.50%	6.25%

Source: State Comptroller

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

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

TABLE D-13

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

Fiscal Year	Governmental Activities			Loans Payable		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Tax Notes	Certificates of Obligation	and Capital Leases				
2008	\$ 71,971,795	\$	\$ 12,061,794	\$ 153,813	\$ 84,187,402	\$ 1.03%	\$ 321	
2009	68,230,925		11,601,358		79,832,283	0.91%	298	
2010	64,377,351		11,121,546		75,498,897	0.86%	275	
2011	60,391,105		10,622,241	476,325	71,489,671	0.78%	255	
2012	56,258,334		10,103,369	722,318	67,084,021	0.69%	237	
2013	57,221,877	8,193,296		628,642	66,043,815	0.64%	231	
2014	52,802,229	7,123,680		532,018	60,457,927	0.57%	208	
2015	48,250,859	5,962,394		432,470	54,645,723	0.49%	186	
2016	43,548,296	4,805,077		104,380	48,457,753	0.42%	162	
2017	37,341,399	3,632,708			40,974,107	0.35%	135	

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
2008	\$ 262,215	\$ 13,057,504,372	\$ 84,033,589	\$ 1,192,356	\$ 82,841,233	0.63%	316
2009	268,197	14,012,278,948	79,832,283	1,663,894	78,168,389	0.56%	291
2010	274,252	14,430,534,121	75,498,897	2,233,068	73,265,829	0.51%	267
2011	280,207	14,872,370,434	71,013,346	2,098,319	68,915,027	0.46%	246
2012	283,399	15,306,314,027	66,361,703	1,922,598	64,439,105	0.42%	227
2013	286,096	15,982,655,182	65,415,173	1,751,214	63,663,959	0.40%	223
2014	290,060	16,532,997,255	59,925,909	1,481,842	58,444,067	0.35%	201
2015	293,394	17,200,886,809	54,213,253	1,235,295	52,977,958	0.31%	181
2016	299,453	17,977,643,099	48,353,373	994,258	47,359,115	0.26%	158
2017	303,137	19,119,611,864	40,974,107	1,025,224	39,948,883	0.21%	132

(1) Annual government census

(2) From Table D-6

TABLE D-15

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

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to Government (1)</u>	<u>Amount Applicable to Government</u>
Direct:			
Lubbock County, Texas	\$ 40,974,107	100.00%	\$ 40,974,107
TOTAL DIRECT DEBT			<u>40,974,107</u>
OVERLAPPING DEBT			
Special Districts:			
Lubbock County Hospital District	0		0
Lubbock County WC and ID No. 1	0		0
Cities:			
Idalou	1,993,781	100.00%	1,993,781
Lake Ransom Canyon	385,000	100.00%	385,000
Lubbock	1,029,075,000	100.00%	1,029,075,000
Shallowater	2,948,966	100.00%	2,948,966
Slaton	881,785	100.00%	881,785
Wolfforth	0	100.00%	0
New Deal	0	100.00%	0
County-line Cities:			
Abernathy	1,286,000	16.78%	215,791
School Districts:			
Idalou ISD	12,745,000	100.00%	12,745,000
Lubbock ISD	229,195,000	100.00%	229,195,000
Lubbock-Cooper ISD	234,658,986	100.00%	234,658,986
New Deal ISD	0		0
Roosevelt ISD	9,040,000	100.00%	9,040,000
Shallowater ISD	28,135,353	100.00%	28,135,353
County-line School Districts:			
Abernathy ISD	22,105,000	16.78%	3,709,219
Frenship ISD	230,584,991	99.61%	229,685,710
Lorenzo ISD	0		0
Slaton ISD	16,605,000	98.99%	16,437,290
Southland ISD	0		0
TOTAL OVERLAPPING DEBT			<u>1,799,106,880</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$ 1,840,080,987</u>

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt Limit	\$ 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	\$ 2,580,133,021	\$ 2,696,646,465	\$ 2,867,941,780
Total Net Debt										
Applicable to Limit	80,737,644	76,341,106	71,706,932	67,616,681	63,216,681	61,848,786	57,008,158	51,829,705	46,425,742	37,239,776
Legal Debt Margin	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	2,528,303,316	2,650,220,723	2,830,702,004
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	4.12%	3.63%	3.31%	3.03%	2.75%	2.58%	2.30%	2.01%	1.72%	1.30%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 19,119,611,864
Debt Limit (15% of Assessed Value)	2,867,941,780
Debt Applicable to Limit:	
General Obligation Bonds	38,265,000
Less: Amount Set Aside for Repayment of General Obligation Debt	1,025,224
Total Net Debt Applicable to Limit	37,239,776
Legal Debt Margin	\$ 2,830,702,004

TABLE D-17

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Population (1)	262,215	268,197	274,252	280,207	283,399	286,096	290,060	293,394	299,453	303,137
Personal Income (1) \$	8,170,469,000	\$ 8,779,844,000	\$ 8,776,367,000	\$ 9,189,713,000	\$ 9,690,315,000	\$ 10,373,181,000	\$ 10,542,823,000	\$ 11,066,436,000	\$ 11,546,015,000	\$ 11,748,703,000
Per Cap Income (1) \$	30,807	32,737	\$ 32,001	\$ 32,796	\$ 34,193	\$ 36,258	\$ 36,347	\$ 37,644	\$ 38,557	\$ 38,757
Median Age (3)	32	30.6	31.6	31.6	29.4	29.4	31.6	30.7	30.6	30.8
Education Level in Years of Schooling										
H/S Grad or Higher	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	85.10%	84.70%	85.10%
Bachelor's Degree and Higher	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	28.00%	27.50%	28.00%
School Enrollment	28,191	28,639	28,976	28,685	35,347	46,848	48,919	49,153	50,626	50,730
Unemployment (2)	3.8%	4.1%	6.1%	5.9%	6.2%	5.5%	5.0%	5.0%	3.3%	3.4%

2017 figures are not yet available

Data Sources:

- (1) Bureau of Economic Analysis
- (2) Bureau of Labor Statistics
- (3) County Information Program, Texas Association of Counties

TABLE D-18

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

Employer	2017			2008		
	Employees	Rank	% of Total Employees	Employees	Rank	% of Total Employees
Texas Tech University	5,778	1	14.53%	9,740	1	22.69%
Covenant Health System	4,570	2	11.49%	4,870	2	11.34%
TTU Health Sciences Center	4,307	3	10.83%	2,257	8	5.26%
University Medical Center	3,850	4	9.68%	2,828	4	6.59%
Lubbock Independent School District	3,527	5	8.87%	3,566	3	8.31%
United Supermarkets (Corp.)	2,767	6	6.96%	2,828	5	6.59%
City of Lubbock	2,246	7	5.65%	2,500	6	5.82%
Walmart Supercenter	1,810	8	4.55%	460	22	1.07%
G Boren Services	1,580	9	3.97%	516	17	1.20%
Lubbock County	1,150	10	2.89%	922	12	2.15%
Frenship ISD	1064	11	2.67%	766	14	1.78%
Lubbock-Cooper ISD	900	12	2.26%	420	24	0.98%
Interim Healthcare of West Texas	896	13	2.25%			
Lubbock State Supported Living Center	854	14	2.15%	801	13	1.87%
Criminal Justice Department	800	15	2.01%	510	18	1.19%
VXI Global Solutions	730	16	1.84%			
Lubbock Christian University	706	17	1.77%			
Convergys Corporation	600	18	1.51%	1000	9	2.33%
Grace Medical Clinic	600	19	1.51%			
UMC Physician Network Services	525	20	1.32%			
SuddenLink Communications	518	21	1.30%	613	16	1.43%
AT&T Communications/ SBC				2370	7	5.52%
Excel Services				975	10	2.27%
U.S. Postal Service				950	11	2.21%
Tyco Fire Protection				639	15	1.49%
Sonic Drive-In				504	19	1.17%
Gene Messer Ford, Inc.				493	20	1.15%
Texas Department of Transportation				475	21	1.11%
Wells Fargo Phone Bank				456	23	1.06%
Lubbock Regional MHMR Center				395	25	0.92%
American State Bank				374	26	0.87%
X-Fab Texas Inc.				355	27	0.83%
McLane High Plains				350	28	0.82%

Source: Lubbock Economic Development Alliance, Inc.

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									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Administration	48	50	53	53	53	52	51	51	51	51
Financial Administration	53	54	56	56	56	56	58	61	61	63
Judicial	89	92	92	91	91	94	95	96	97	98
Legal	97	110	125	154	154	154	145	144	146	146
Public Safety	363	488	495	494	494	502	502	512	526	531
Correctional	116	118	109	110	110	111	115	115	114	115
Facilities	59	59	59	59	59	59	64	65	66	71
Health	1	1	1	1	1	1	1	1	1	1
Welfare	5	5	5	5	5	5	5	5	5	5
Conservation	8	8	8	8	8	8	8	8	8	9
Elections	8	8	8	9	9	9	9	9	9	9
Culture/Recreation	6	7	7	7	7	7	7	7	7	7
Transportation	33	36	42	44	44	45	44	44	45	44
Total	<u>886</u>	<u>1,036</u>	<u>1,060</u>	<u>1,091</u>	<u>1,091</u>	<u>1,103</u>	<u>1,104</u>	<u>1,118</u>	<u>1,136</u>	<u>1,150</u>

Source: County Payroll Department

LUBBOCK COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

TABLE D-20

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
County Clerk										
Number of Criminal Cases Filed	5,374	4,814	5,272	4,446	4,351	4,305	4,324	4,249	3,396	2,700
Number of Civil Cases Filed	1,425	1,212	1,252	1,398	1,090	968	1,049	964	940	895
Marriage Licenses- Formal	2,068	1,684	1,725	1,712	1,754	1,904	1,831	1,189	1,935	2,121
Marriage Licenses- Informal	82	122	199	105	94	114	117	128	115	98
Probate Cases	835	905	865	841	1,148	876	745	862	820	809
Guardianship Cases Filed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	133	105	80
Mental Cases Filed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	535	346	322
OPR Documents Recorded	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	46,529	55,611	48,150
Commissioners' Court										
Number of Courts Held	24	24	24	24	24	24	24	24	24	24
Number of Additional Meetings Held	36	25	30	30	30	28	19	10	11	11
Commissioner Precinct #1										
Information Services/ County Technology										
Work Orders	7,319	7,429	7,761	8,157	7,305	8,194	7,109	6,678	7,289	7,505
Elections Administration										
Total Mail Handled	Not Available	Not Available	Not Available	Not Available	25,227	75,333	69,162	69,311	105,517	40,006
Total Mail Ballot Requests	Not Available	Not Available	Not Available	Not Available	2,242	4,091	9,351	4,184	9,170	7,481
Number of Election Workers Trained	Not Available	Not Available	Not Available	Not Available	701	365	659	187	175	490
Judicial Compliance										
Total Collections	2,226,635	1,954,776	2,412,705	2,241,744	2,372,645	2,108,489	1,471,449	1,582,368	1,487,956	1,260,391
Total Number of Cases	Not Available	Not Available	Not Available	6,577	8,880	7,343	6,639	7,223	6,121	5,633
Commissioners' Court Records Preservation										
Records Requests	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	130	144	176	160
Number of Boxes of Records	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	4,281	3,709	3,363	3,631
Cubic Feet of Records Destroyed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	1,035	1,227	701	581
Pounds of Microforms Destroyed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	2,450	2,450	Not Available	Not Available
Maintenance										
Number of Work Orders Processed	8,490	11,172	11,527	16,345	14,900	16,413	17,700	17,350	15,781	15,963
Oversaw Permanent Improvements	12,900,000	7,667,875	7,485,000	2,450,000	1,230,000	2,750,000	2,996,000	1,500,000	7,030,000	7,435,000
% Electrical Consumption Reduced	Not Available	Not Available	Not Available	Not Available			Not Available	7%	7%	7%

TABLE D-20 (cont)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Conservation										
Texas Agrilife Extension										
Educational Contacts by Newsletters	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	8,148	5,819	7,217	8,596
Contact Hours	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	76,661	79,384	105,701	132,178
Total Attendance at Group Meetings	Not Available	Not Available	Not Available	32,801	19,975	33,133	25,888	29,186	32,023	38,135
4-H Enrollment	4,482	4,657	4,967	5,621	4,957	3,914	3,193	4,266	3,150	4,350
Number of Traditional 4-H Club Member	Not Available	Not Available	275	299	272	299	328	351	345	399
Judicial										
District Court										
Criminal Cases Disposed	4,154	3,691	4,268	5,093	Not Available	Not Available	9,175	9,923	9,631	7,564
District Clerk										
Civil Law Cases Filed	1,399	1,176	3,250	1,694	1,634	1,602	1,663	1,680	1,807	1,699
Family Law Cases Filed	3,077	3,348	2,605	3,003	2,868	2,779	3,419	2,549	2,830	2,618
Tax Law Cases Filed	207	132	291	309	288	292	483	261	128	124
Child Support Garnishment Orders	16,069	15,403	14,233	14,680	584	585	466	524	521	455
Juror Summons	56,212	60,554	51,528	58,789	Not Available	Not Available	48,549	78,863	62,388	57,695
Juvenile Cases	496	399	355	557	309	272	296	295	331	252
Passports	836	433	602	557	785	1,185	1,143	958	1,081	1,086
Law Library										
Number of Visitors	4,661	4,916	4,608	5,450	5,322	5,356	4,950	5,349	4,501	4,318
Number of Volumes	16,087	13,064	14,909	13,357	13,563	13,913	14,027	14,142	14,268	14,396
Dispute Resolution Center										
Inquiries and referrals-	2,635	2,811	3,052	3,673	4,035	4,017	3,144	3,077	2,393	2,481
Number Assisted	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	6,042	6,154	4,572	4,770
Training Participants	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	393	419	242	242
Number of Training Sessions	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	15	14	9	11
Training Hours Provided	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	225	155	112	139
Average Monthly Coll.- Community Super	75,249	81,988	77,490	74,470	96,048	106,658	116,515	116,335	136,928	109,943
Justice of the Peace #1										
Civil Cases Filed	1,771	1,610	1,475	1,212	1,366	1,273	1,317	1,257	1,262	1,868
Criminal Cases Filed	4,809	3,521	4,664	4,344	3,566	3,113	3,144	3,037	2,277	2,909
Justice of the Peace #2										
Civil Cases Filed	2,235	1,084	non	1,147	1,204	1,066	1,129	1,142	1,154	1,242
Criminal Cases Filed	8,415	5,115	4,667	5,804	4,198	2,992	2,266	2,136	2,224	2,599
Justice of the Peace #3										
Civil Cases Filed	1,062	1,135	1,080	1,249	5,095	1,304	1,092	1,717	1,256	1,493
Criminal Cases Filed	3,699	3,435	2,630	2,636	1,860	1,345	976	1,813	1,777	1,062

TABLE D-20 (cont)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Justice of the Peace #4										
Cases Filed:										
Civil Cases	744	876	789	778	830	838	855	910	1,120	1,112
Criminal Cases	6,316	7,084	5,313	5,199	5,275	4,136	3,808	3,683	3,998	3,972
Cases Disposed:										
Criminal Cases	6,236	6,387	5,725	4,551	4,784	3,343	2,530	3,337	2,750	3,063
Civil Cases	698	874	769	888	796	702	911	876	1,001	988
Legal										
Criminal District Attorney										
Cases Received	14,332	13,119	14,444	12,429	13,262	14,130	13,296	14,740	14,058	13,749
Felony Cases Under Indictment	3,489	3,758	3,921	3,433	3,754	3,747	3,649	3,633	3,105	2,671
Misdemeanor Cases Under Indictment	5,396	4,812	5,319	4,410	4,353	4,303	4,322	4,206	3,404	3,179
Cases Filed	8,986	8,797	9,439	8,152	8,267	8,239	8,271	7,839	6,702	6,213
Felony Cases Closed	4,055	5,192	1,838	5,770	6,995	Not Available	4,759	5,579	5,407	4,161
Misdemeanor Cases Closed	5,249	6,694	2,158	8,180	9,177	5,239	5,467	5,722	5,185	4,381
Total Jury Trials	105	96	73	76	74	92	Not Available	97	24	39
County Judge										
Probate Cases Filed	806	796	828	841	804	869	745	862	820	806
Mental Health Cases Filed	264	509	269	124	416	548	587	515	276	325
Guardianship Cases Filed	108	97	97	283	133	119	95	133	105	80
Hearings Held	961	830	885	1,023	555	900	790	Not Available	703	492
Public Defender										
# of Counties Participating	65	70	70	70	173	191	170	178	178	177
Cases Opened	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	14	6
Cases Closed	6	9	7	7	9	18	8	14	11	9
Financial										
County Auditor										
Accounts Payable Checks Processed	10,284	9,075	9,399	10,087	8,914	8,720	8,450	8,497	8,769	8,592
Payroll Checks Issued	26,708	29,294	30,278	31,522	31,398	32,096	32,423	32,161	32,766	33,504
Grants Processed	61	76	71	75	69	63	64	63	64	72
Bank Reconciliations Done	758	796	798	840	845	821	790	845	756	890
Cash Counts Done	155	221	243	225	262	279	286	291	289	285
Budget Amendments Processed	223	220	229	222	212	249	177	182	207	162
Quarterly Reviews Performed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	76	76	87	92
Audits Performed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	5	1	7	6
County Treasurer										
Cash Receipts Processed	6,825	6,769	5,331	7,115	6,939	6,124	5,524	5,283	5,871	4,838
Jury Checks Issued	16,466	17,769	15,720	17,331	14,380	4,246	2,375	3,618	3,743	3,722

TABLE D-20 (cont)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Tax Assessor/Collector										
Automobile Registrations	220,728	232,559	233,992	235,152	Not Available	Not Available	241,199	244,063	200,500	224,140
Beer and Wine Permits Issued	267	359	290	269	Not Available	Not Available	201	195	254	184
Human Resources										
Applications Accepted (by person)	4,346	7,004	8,719	6,297	5,328	4,875	3,192	5,335	6,787	7,116
New Hires Processed	273	270	265	228	235	273	226	221	256	231
Separations Processed	195	171	216	208	205	237	174	242	221	240
Purchasing										
Purchase Orders	2,084	2,705	2,271	2,676	2,606	2,397	2,309	2,270	2,125	2,148
Formal RFDs/ Bids	27	38	32	34	36	28	14	12	19	30
Informal Bids/ Quotes	185	234	261	287	139	123	141	163	65	69
New Contracts	4	6	9	7	5	104	74	48	75	111
Contract Renewals	27	32	29	25	24	118	130	137	156	146
Public Safety										
Detention Center										
Average Daily Jail Population	731	724	794	1,057	1,070	1,186	1,228	1,183	1,123	1,149
Average Daily # of Federal Inmates	Not Available	Not Available	Not Available	67	64	90	83	78	55	36
Sheriff										
Active Warrants	Not Available	Not Available	Not Available	21,138	22,783	21,912	22,178	18,737	19,401	17,936
Calls for Service Patrol	Not Available	Not Available	Not Available	12,034	13,187	17,544	11,586	11,336	10,924	11,612
Calls Received by Communications	Not Available	Not Available	Not Available	114,387	163,004	168,938	201,097	150,783	155,699	127,655
Juvenile Justice Center										
Number of Residents	Not Available	Not Available	22,320	20,757	20,723	24,187	22,527	23,840	25,080	26,517
Number of Community Service Hours	14,527	12,688	11,526	12,441	12,070	13,034	10,258	9,651	10,473	8,660
Safety and Environmental										
Total Number of Properties Inspected	412	372	348	355	381	366	360	370	332	367
Number of New Properties Inspected	245	112	185	176	133	152	175	190	134	185
Constable #1										
Civil Processed	995	643	912	865	1,513	1,091	1,051	787	885	705
Constable #2										
Civil Processed	252	1,084	1,275	950	873	913	1,025	1,098	1,159	955
Constable #3										
Civil Processed	956	892	1,178	1,280	Not Available	1,099	2,699	1,701	1,897	2,110
Constable #4										
Civil Processed	1,053	1,048	1,076	934	1,657	673	412	958	907	922

TABLE D-20 (cont)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Medical Examiner										
Cases	Not Available	273	422	582	544	517	520	609	601	614
Investigations	Not Available	1,300	1,136	1,812	2,135	2,369	2,313	2,680	2,635	2,782
Life Gift Cases	Not Available	43	52	37	29	27	5	0	1	0
Autopsy Report Requests	Not Available	261	269	511	516	286	217	313	368	764
Allied Health Student Education	Not Available	89	203	157	158	270	226	266	264	246
Cremation	Not Available	Not Available	Not Available	Not Available	803	640	781	1,119	1,156	1,288
General Assistance										
Number of Residents Assisted	2,090	2,162	1,709	1,648	1,190	969	831	1,086	1,404	1,652
Number of Pauper Funerals	70	91	81	69	74	88	90	107	95	123
Transportation										
Road and Bridges										
Work Orders Completed	362	425	763	753	674	2,415	1,110	1,782	1,712	1,637
Miles of Roads Overlayed	13	12	41	46	37	45	5	10	0	0
County Road Maintained- Miles	1,177	1,187	1,189	1,187	1,191	1,191	1,187	1,187	1,180	1,174

Sources: Various County Departments

LUBBOCK COUNTY, TEXAS

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Electronic Voting Machines	800	940	940	940	834	1,004	1,004	1,004	1,004	1,325
Courtroom Video Projection Systems	3	9	9	9	9	9	9	9	9	9
Public Safety										
Sheriff Stations	1	1	1	1	1	1	1	1	1	1
Sheriff Patrol Vehicles	120	120	120	120	159	144	134	139	139	140
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)	1,177	1,187	1,189	1,187	1,191	1,191	1,187	1,187	1,180	1,174

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, each major fund, and the aggregate remaining fund information of Lubbock County, Texas, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise Lubbock County, Texas's basic financial statements, and have issued our report thereon dated February 28, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the Lubbock County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 the 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 ; Dalton LLP

Lubbock, TX
February 28, 2018

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 the Uniform Guidance

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 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, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 for the year ended September 30, 2017.

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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Robison Johnston & Patton LLP

Lubbock, TX
February 28, 2018

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 State Program and on Internal
Control Over Compliance Required by the State of Texas Uniform Grants Management Standards

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

Members of the Commissioners' Court:

Report on Compliance for Each Major State Program

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the State of Texas Uniform Grants Management Standards (UGMS) that could have a direct and material effect on each of Lubbock County, Texas' major state programs for the year ended September 30, 2017. Lubbock County, Texas' major state 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 state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Lubbock County, Texas' major state 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; *Audits of States, Local Governments, and Non-Profit Organizations*; and the State of Texas Uniform Grants Management Standards (UGMS). Those standards and UGMS 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 state 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 state program. However, our audit does not provide a legal determination of Lubbock County, Texas' compliance.

Opinion on Each Major State 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 state programs for the year ended September 30, 2017.

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 state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the UGMS, 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 state 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 state 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 UGMS. Accordingly, this report is not suitable for any other purpose.

Robison Johnston & Patten LLP

Lubbock, TX
February 28, 2018

LUBBOCK COUNTY, TEXAS**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017****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 ☒ NoOne or more significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None Reported

Noncompliance material to financial statements noted?

☐ Yes ☒ No**2. Federal Awards**

Internal control over major programs:

One or more material weaknesses identified? ☐ Yes ☒ NoOne or more significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None Reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200?

☐ Yes ☒ No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
97.067	Homeland Security- Comm Upgrade
97.067	Homeland Security- SPAG Spurs
97.067	Homeland Security- Bomb Suit
97.067	Homeland Security- Comm Upgrade
97.067	Homeland Security- Regional SWAT
16.738	JAG 2014
16.738	JAG 2015
16.738	JAG 2016
16.575	Victims of Crime Act Formula Grant

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

\$750,000

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

LUBBOCK COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2017

3. State Awards

Internal control over major programs:

One or more material weaknesses identified? ☐ Yes ☒ No

One or more significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None Reported

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

Any audit findings disclosed that are required to be reported in accordance with UGMS? ☐ Yes ☒ No

Identification of major programs:

Name of State Program or Cluster

Indigent Defense Grant
Regional Public Defender Office for Capital Cases
South Plains Auto Theft Task Force

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

D. State Award Findings and Questioned Costs

NONE

LUBBOCK COUNTY, TEXAS**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

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

LUBBOCK COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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

LUBBOCK COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT E-1

Federal/ State Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal/ State Expenditures
FEDERAL AWARDS:				
CHILD NUTRITION CLUSTER:				
<u>U. S. Department of Agriculture</u>				
Passed Through State Department of Education:				
<i>School Breakfast Program</i>	10.553	01300	\$	\$ 53,666
<i>Food Distribution</i>	10.555	01300		9,600
<i>National School Lunch Equipment Assistance Grant</i>	10.555	01300		28,770
<i>National School Lunch Program</i>	10.555	01300		111,076
Total Passed Through State Department of Education				203,112
Total U. S. Department of Agriculture				203,112
Total Child Nutrition Cluster				203,112
OTHER PROGRAMS:				
<u>U.S. Department of Homeland Security</u>				
Passed Through Office of the Governor:				
<i>Homeland Security Bomb Squad- Andros Robot Enhancement</i>	97.067	2941202		65,972
<i>Homeland Security SPAG SPURS Social Media Enhancement</i>	97.067	2941301		4,000
<i>Homeland Security Law Enforcement Communication Upgrade</i>	97.067	2941401		1,996
<i>Homeland Security- Command Vehicle Communication Upgrade</i>	97.067	2941402		20,638
<i>Homeland Security Regional Swat Team Range Finders</i>	97.067	3117501		8,130
Total Passed Through Office of the Governor				100,736
Passed Through Texas Department of Public Safety:				
<i>Emergency Management Performance Grant</i>	97.042	17TX-EMGP-0944		15,007
Passed Through Texas Division of Emergency Management:				
<i>LUB002C- Road Repairs</i>	97.036	FEMA 00144		52,400
<i>LUB001B-Emergency Protective Measures</i>	97.036	FEMA 00204		3,497
<i>LUB003C- Road Repair</i>	97.036	FEMA 00205		36,204
Total Passed Through Texas Division of Emergency Management				92,101
Total U.S. Department of Homeland Security				207,844
<u>U. S. Department of Justice</u>				
Passed Through Office of Justice Programs:				
<i>2014 JAG Program</i>	16.738	2014-DJ-BX-0754		70,260
<i>2015 JAG Program</i>	16.738	2015-DJ-BX-0906		50,572
<i>2016 JAG Program</i>	16.738	2016-DJ-BX-0662		42,510
Total Passed Through Office of Justice Programs				163,342
Passed Through Office of the Governor:				
<i>Domestic Violence Prosecution Unit</i>	16.588	172613		55,463
Passed Through Office of the Governor:				
<i>Victims of Crime Act Victim Advocacy Project</i>	16.588	3040601		83,879
Total U. S. Department of Justice				302,684

LUBBOCK COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT E-1

Federal/ State Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal/ State Expenditures
<u>U. S. Department of Health and Human Services</u>				
Passed Through Texas Department of Family and Protective Services:				
<i>Title IV-E, Foster Care Maintenance</i>	93.658	23939981	2,916	2,916
<i>Title IV-E, Legal Services</i>	93.658	23939982		12,501
Total Passed Through Texas Department of Family and Protective Services			2,916	15,417
Passed Through Texas Juvenile Justice Department:				
<i>Title IV-E Administrative Reimb. Program</i>	93.658	TJJD-E-17-152		552
<i>Title IV-E Federal Foster Care Reimb. Program</i>	93.658	TJJD-E-17-152	\$	\$ 35,295
Total Passed Through Texas Juvenile Justice Department			\$	\$ 35,847
Total U. S. Department of Health and Human Services			2,916	51,264
<u>U. S. Department of Agriculture</u>				
Passed Through Texas Rural Mediation Program:				
<i>USDA Agricultural Mediation Program</i>	10.435	49-044-0756001056		65,370
Total U. S. Department of Agriculture				65,370
TOTAL EXPENDITURES OF FEDERAL AWARDS			2,916	830,274
STATE AWARDS:				
<u>Texas Office of the Attorney General</u>				
Direct Program:				
<i>Texas Statewide Automated Victim Notification Service (SAVNS)</i>	N/A	1771344		27,715
Total Texas Office of the Attorney General				27,715
<u>Texas Indigent Defense Commission</u>				
Direct Programs:				
<i>Indigent Defense Formula Grant Program</i>	N/A	212-17-152		436,124
<i>Regional Public Defender Office for Capital Cases</i>	N/A	212-67-D02		2,994,188
Total Direct Programs				3,430,312
Total Texas Indigent Defense Commission				3,430,312
<u>Texas Department of Motor Vehicles</u>				
Passed through Automobile Burglary and Theft Prevention Authority:				
<i>South Plains Auto Theft Task Force</i>	N/A	608-17-1520000		373,053
<i>South Plains Auto Theft Task Force</i>	N/A	608-18-1520000		27,695
Total Texas Department of Motor Vehicles				400,748
<u>Office of the Governor, Criminal Justice Division</u>				
Passed Through State Criminal Justice Planning (421) Fund:				
<i>Adult Drug Court</i>	N/A	1836111		46,304
<i>DWI Court</i>	N/A	2196508		40,578
<i>Re-Entry Drug Court Program</i>	N/A	2410307		40,462
Total Passed Through State Criminal Justice Planning (421) Fund				127,344
Passed Through Body-Worn Camera (BWC) Program:				
<i>Body Worn Cameras 2016</i>	N/A	3096602		27,831
<i>Body Worn Cameras 2016</i>	N/A	3096601		38,730
Total Passed Through Body-Worn Camera (BWC) Program				66,561
Total Office of the Governor, Criminal Justice Division				193,905

LUBBOCK COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT E-1

Federal/ State Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal/ State Expenditures
<u>Texas Commission on Environmental Quality</u>				
Direct Program:				
<i>Local Emergency Planning Committee (LEPC) Grant Program</i>	N/A	582-17-71568		1,929
Total Texas Commission on Environmental Quality				<u>1,929</u>
TOTAL EXPENDITURES OF STATE AWARDS				<u>4,054,609</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			<u>2,916</u>	<u>4,884,883</u>

The accompanying notes are an integral part of this schedule.

LUBBOCK COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2017

Basis of Presentation

The accompanying schedule of expenditures of federal awards ("the Schedule") includes the federal grant activity and the state grant activity of Lubbock County, Texas. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and the requirements of the State of Texas Uniform Grants Management Standards (UGMS). Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. These expenditures are recognized following the cost principles contained in the Uniform Guidance and UGMS, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Lubbock County, Texas has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Grant funding received from the Texas Juvenile Justice Department was reported in a separate regulatory audit for the year ended August 31, 2017. This report was submitted to the agency by the required deadline.