

Lubbock County, Texas

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the year ended

September 30, 2013

Office of the County Auditor

Jacqueline Latham, CPA

County Auditor



LUBBOCK COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2013

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Introductory Section

LUBBOCK COUNTY

Jacqueline Latham, CPA
County Auditor

Rhonda Scott
First Assistant Auditor



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Fax: (806) 775-7917

February 12, 2014

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, 2013, 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, 2013, 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, 2013, are fairly presented in conformity with GAAP. The auditor's report is presented as the first component of the financial section of this report.

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

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

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

PROFILE OF THE GOVERNMENT

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy

Lubbock County currently enjoys a favorable economic environment and local indicators point to continued stability. Lubbock County, encompassing an 892 square mile area of the South Plains region of West Texas and with a population of approximately 285,000, is the main trade center for the 29 county South Plains area. Agriculture, the major and basic industry of Lubbock County, is enhanced by numerous retail, wholesale, and service industries situated largely in the City of Lubbock, which comprises approximately 85% of the total population of Lubbock County. Because of this diversified economic base, along with the economic contributions of Texas Tech University and Texas Tech University School of Medicine, all located within Lubbock County, the economy has experienced a modest but steady growth over the past several years; a trend which is expected to continue.

Relevant Financial Policies

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

Major Initiatives

Formulating the 2014 Budget was challenging considering the limited resources available to support law enforcement, employer provided health insurance benefits and provide minimal payroll increases to employees while preserving permanent improvements and fund balance.

Major Funding Issues Facing 2014 Budget

Recruiting and retaining public safety employees was a major concern during the 2014 Budget process. Compensation and a payroll step schedule were debated at length to develop a workable competitive plan.

Permanent improvement funds had dwindled as funds had been diverted to fund serious issues in other faucets of the County in recent budget years. Improvements were needed to preserve, maintain and upgrade life safety issues throughout numerous County buildings. During 2013, debt was restructured and Tax Notes issued to partially fund renovations to the Law Enforcement Center and CRTC building. These proceeds will be spent during the 2014 Budget year. Priorities had to be evaluated regarding permanent improvement projects to ensure adequate funds would be available to complete these two major renovation projects.

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

Long Term Financial Planning

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

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, 2012. This was the eighth 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.

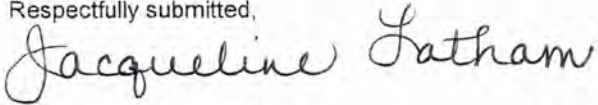
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Additionally, Lubbock County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2013 fiscal year beginning October 1, 2012. This was the fourth consecutive year that the government has achieved this award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including a policy statement, a financial plan, an operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

Lubbock County was awarded a 2013 Leadership Circle Gold Award by the Texas Comptroller of Public Accounts. The Leadership Circle recognizes local governments across Texas that are striving to meet a high standard for financial transparency online by opening their books to the public; providing clear, consistent pictures of spending; and sharing information in a user-friendly format. The Gold designation highlights those entities that are setting the bar in their transparency efforts and is valid for one year. Lubbock County has received the award for four consecutive years.

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

Respectfully submitted,

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

Jacqueline Latham, CPA
Lubbock County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Lubbock County
Texas

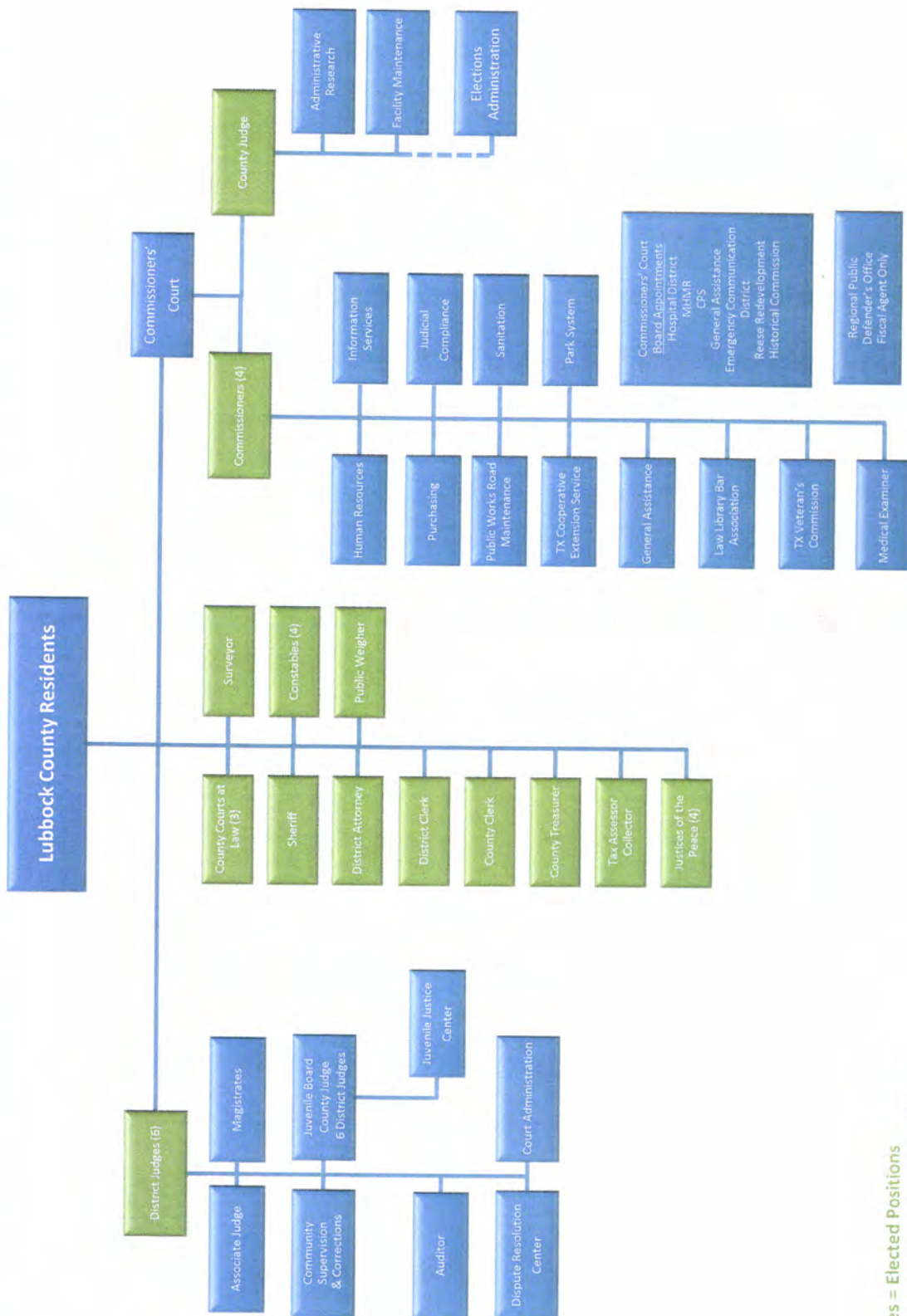
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012

A handwritten signature in black ink, reading "Jeffrey R. Emen". The signature is written in a cursive, flowing style with a prominent 'J' and 'E'.

Executive Director/CEO

Lubbock County Organization Chart



Green Boxes = Elected Positions
 Blue Boxes = Hired or Appointed Positions
 FY 2013

LUBBOCK COUNTY, TEXAS**LIST OF PRINCIPAL OFFICIALS**

SEPTEMBER 30, 2012

Principal Officials

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

Financial Section

Robison Johnston & Patton, LLP
C E R T I F I E D P U B L I C A C C O U N T A N T S
A P A R T N E R S H I P I N C L U D I N G P R O F E S S I O N A L C O R P O R A T I O N S

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the discretely presented component unit, (an enterprise fund), University Medical Center, Lubbock, Texas. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for University Medical Center, is based on the report of the other auditors.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of University Medical Center, Lubbock, Texas were audited in accordance with *Government Auditing Standards*.

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

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

Opinions

In our opinion, 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, 2013, 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 described in Note A to the financial statements, in 2013, Lubbock County, Texas adopted new accounting guidance, Government Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and Government Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*. 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 and schedule of funding progress for OPEB benefits 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 the 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 awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2014 on our consideration of Lubbock County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lubbock County, Texas' internal control over financial reporting and compliance.

Robison Johnston, CPA

Lubbock, Texas
February 12, 2014

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, 2013. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

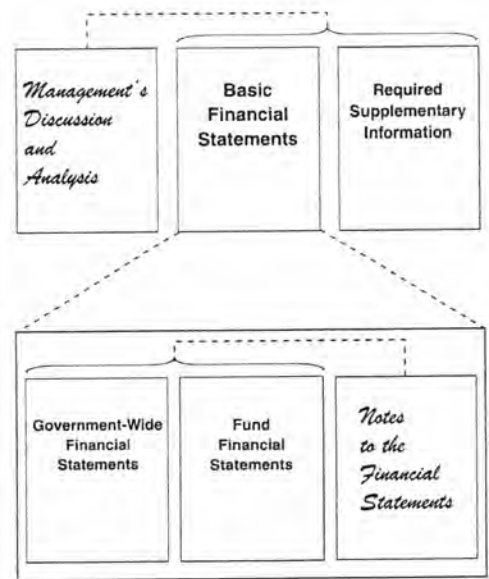
- The County's total combined net position was \$143,674,280 at September 30, 2013.
- During the year, the County's expenses and transfers out were \$705,874 more than the \$99,488,469 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$33,975,200.

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

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

Government-wide Statements

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

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

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

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

Fund Financial Statements

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

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

The County has the following kinds of funds:

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

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

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

Effective October 1, 2008, the County adopted GASB 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. Upon adoption of this standard, the County recognizes these post employment benefit costs utilizing an accrual method of accounting. This change has resulted in an increase of \$1,344,398 in expenditures for the year ended September 30, 2013.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's combined net position was \$143,674,280 at September 30, 2013.

	Governmental Activities		Total Percentage Change
	2013	2012	2012-2013
Current assets:			
Pooled cash & cash equiv.	16,062,920	23,645,656	32.07%
Investments	54,710,233	42,166,814	29.75%
Receivables			
Taxes	247,550	265,876	6.89%
Other	8,166,261	7,679,720	6.34%
Fines, Fees, & Court Costs	1,378,678	1,597,360	13.69%
Inventories	1,694	2,122	20.17%
Unamortized Premiums/Discounts	0	1,639,915	100%
Deferred Charges	0	1,230,553	100%
Other current assets	567,708	507,090	11.95%
Total current assets:	81,135,044	78,735,406	
Noncurrent assets:			
Land	3,507,847	3,507,848	0%
Buildings & improvements	167,300,356	165,882,575	.85%
Construction in Progress	1,293,851	0	100%
Furniture and equipment	32,370,368	29,758,534	8.78%
Infrastructure	57,438,964	56,618,819	1.45%
Less accumulated depr.	(119,171,118)	(109,860,081)	8.48%
Total noncurrent assets	142,740,268	145,907,695	
Total Assets	223,875,312	224,642,801	
Deferred Outflows of Resources:			
Deferred Charges for Refundings	2,081,066	0	100%
Total Deferred Outflows of Resources	2,081,066	0	
Current liabilities:			
Payroll taxes	217,286	350,095	37.94%
Accounts payable	5,872,452	4,913,777	19.51%
Due to other govts	703,914	784,977	10.33%
Accrued wages	245,847	243,867	.81%
Other liabilities	41,709	40,793	2.25%
Unearned revenue	425,233	433,643	1.94%
Accrued interest payable	422,015	343,847	22.73%
Total current liabilities	7,928,456	7,110,999	

Non-current liabilities:			
Due within one year	7,016,154	6,081,907	15.36%
Due in more than one year	66,875,901	67,069,741	.29%
Total Liabilities	81,820,511	80,262,647	
Deferred Inflows of Resources:			
Unamortized Premiums/Discounts	461,587	0	100%
Total Deferred Inflows of Resources	461,587	0	
Net Position:			
Net Investment in Capital Assets	76,696,453	79,268,107	3.24%
Restricted For:			
Debt Service	1,751,214	1,922,598	8.91%
Capital Projects	7,587,444	5,725,092	32.53%
Unrestricted	57,639,169	57,464,357	.30%
Total Net Position	143,674,280	144,380,154	

The \$57,639,169 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 (53 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.

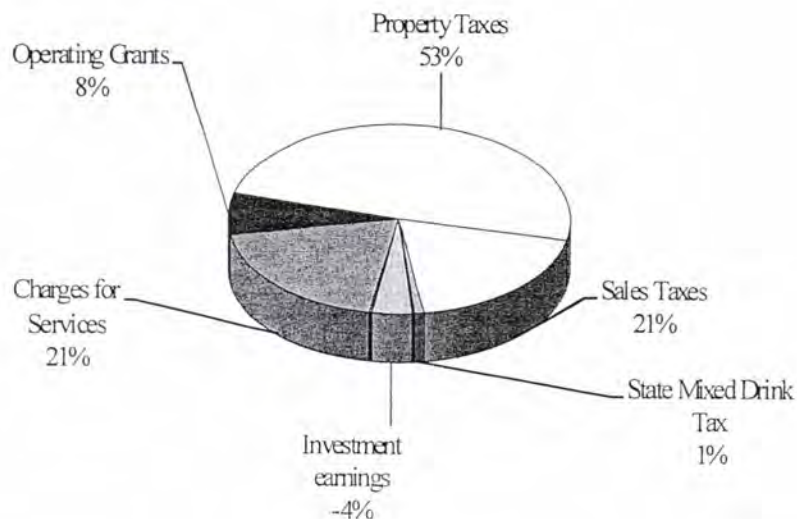
Changes in net position. The County's total revenues were \$99,488,469. A significant portion, 53 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 21 percent comes from charges for services, 21 percent comes from sales taxes, 8 percent comes from operating grants, -4 percent comes from investment earnings, and 1 percent comes from state mixed drink tax.

The total cost of all programs and services was \$99,594,343; 37.51 percent of these costs are for public safety.

The County's net position decreased \$705,874 during the current fiscal year. The increase in appraised property values and property tax rates led to an increase in property taxes of \$4,114,754. Sales tax collections also increased \$1,607,902. Conservative spending resulted in savings over anticipated expenditures.

Governmental Activities

**Figure A-3 County
Sources of Revenue for Fiscal Year 2013**



	Governmental Activities		Total Percentage Change 2012-2013
	<u>2013</u>	<u>2012</u>	
Program Revenues:			
Charges for services	20,792,103	20,238,758	2.73%
Operating grants & contrib.	7,743,002	8,267,815	6.35%
Property taxes- general	45,909,993	41,719,254	10.05%
Property taxes- debt service	6,934,757	7,010,742	1.08%
Sales taxes	20,482,745	18,874,843	8.52%
State mixed drink tax	972,476	858,161	13.32%
Bingo tax proceeds	299,932	308,662	2.83%
Investment earnings	(4,013,115)	1,287,313	411.74%
Disposal of Property	146,788	251,785	41.70%
Miscellaneous	219,788	931,177	76.40%
Total Revenues	<u>99,488,469</u>	<u>99,748,510</u>	
Expenses:			
General administration	8,208,795	8,498,577	3.41%
Financial administration	3,240,850	3,081,007	5.19%
Judicial	14,710,333	15,035,135	2.16%
Legal	7,384,153	7,258,859	1.73%
Public safety	37,359,000	35,922,248	4.00%
Correctional	7,649,688	7,514,422	1.80%
Permanent improvements	0	487,438	100%
Facilities	7,194,047	6,318,397	13.86%
Health	239,259	214,260	11.67%
Welfare	485,615	465,674	4.28%
Conservation	233,436	195,512	19.40%
Elections	1,384,952	2,005,546	30.94%
Culture/Recreation	761,910	633,532	20.26%
Transportation	7,142,563	7,415,012	3.67%
Interest & fiscal charges	3,599,742	3,112,770	15.64%
Total expenses	<u>99,594,343</u>	<u>98,158,389</u>	
Increase (Decrease) in net position before transfers	(105,874)	1,590,121	106.66%
Transfers	(600,000)	0	100%
Increase/(Decrease) in Net Position	<u>(705,874)</u>	<u>1,590,121</u>	<u>144.39%</u>

As mentioned earlier, property tax revenues have increased by \$4,114,754 (8.44 percent). This increase is due to increased appraised property values and property tax rates.

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 \$99,594,343.
- The amount that our taxpayers paid for these activities through property taxes was \$52,844,750.
- Some of the cost was paid by those who directly benefited from the programs \$20,792,103 or
- By grants and contributions \$7,743,002.

Net Cost of Selected County Functions

	Total Cost of Services		%	Net Cost of Services		%
	2013	2012		2013	2012	
Public Safety	37,359,000	35,922,248	4.00%	31,915,033	30,837,155	3.50%
Judicial	14,710,333	15,035,135	2.16%	5,868,246	6,566,451	10.63%
Correctional	7,649,688	7,514,422	1.80%	6,411,988	4,610,732	39.07%
General Administration	8,208,795	8,498,577	3.41%	5,458,454	6,007,701	9.14%
Debt Service – Interest & Related Costs	3,599,742	3,112,770	15.64%	3,599,742	3,112,770	15.64%

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 \$61,814,239, an increase of \$2,591,185 in comparison with the prior year. Approximately 53 percent of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. Approximately 45 percent of the fund balance is restricted to indicate that it is not available for new spending because it is legally restricted for debt service, capital projects, and a variety of other restricted purposes.

The fund balance of the County's general fund increased by \$900,945 during the current fiscal year. An increase in appraised property values and property tax rates increased property tax revenue by \$3,529,723 and we spent \$8.7 million less than anticipated expenditures.

General Fund Budgetary Highlights

During the year, there was an \$843,170 increase in General Fund appropriations. Following are the main components of the decrease:

- \$601,500 was added to various departments in the General Fund in order to cover increased costs for group health insurance and dental insurance.
- \$16,254 was added to the Sheriff's department for the purchase of equipment.

The first increase had to be made using reserve funds because of the unanticipated dramatic increase in the County's portion of the cost of Group Health and Group Dental provided to employees.

The second increase was possible because of a donation made to the Sheriff's Office.

General Fund Budget vs. Actual Highlights

During the year, there was a variance of \$1,760,798 between the final amended budget and the actual results. The difference can be attributed to the additional \$601,500 that was added to appropriations for Group Health and Group Dental during the year. The amendment was done in the middle of the year and at that time it was unknown if the departments would have extra funds. This addition to appropriations coupled with conservative spending account for the difference.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2013, the County had invested \$142,740,268 in a broad range of capital assets, including land, equipment, buildings, and vehicles.

	Governmental Activities		Total Percentage Change
	2013	2012	2012-2013
Land	3,507,847	3,507,848	0%
Buildings and improvements	167,300,356	165,882,575	.85%
Furniture & equipment	32,370,368	29,758,534	8.78%
Infrastructure	57,438,964	56,618,819	1.45%
Construction in Progress	1,293,851	0	100%
Totals at historical cost	261,911,386	255,767,776	
Total accumulated depreciation	(119,171,118)	(109,860,081)	8.48%
Net capital assets	142,740,268	145,907,695	

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

Long Term Debt

At year-end the County had \$73,892,055 in bonds and notes outstanding. More detailed information about the County's debt is presented in Note G of the notes to the financial statements.

Bond Ratings

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

	Governmental Activities		Total Percentage Change
	2013	2012	2012-2013
Bond payable	55,890,000	55,235,000	1.19%
Tax Notes	7,710,000	0	100%
Certificates of obligation	0	10,080,000	100%
Plus (Less) Deferred amts			
Bond Premium	1,815,173	1,046,702	73.42%
Issuance Costs	0	(444,433)	100%
Capital Lease	628,642	722,318	12.97%
Accrued Personal Leave	1,940,881	1,949,100	.42%
Other Post Empl. Benefits	5,907,359	4,562,961	29.46%
Total bonds & loans payable	73,892,055	73,151,648	

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Net taxable value used for the 2014 budget preparation increased by \$416,062,569 or approximately 3% from 2013.

These indicators were taken into account when adopting the general fund budget for 2014. Amounts available for appropriation in the general fund budget are \$84,985,158 an increase of 8.18 percent over the final 2013 budget of \$78,557,138. Property taxes will increase due to an increase in property values and tax rates. The County will use these increases in revenues to finance programs we currently offer.

Expenditures and transfers out are budgeted to rise nearly 9.4 percent to \$85,990,254 over the final 2013 budget of \$79,400,308. The increase can be attributed to providing modest pay raises for all employees, planning for completion of the Law Enforcement Center and CRTC renovations, providing additional funding to support law enforcement, and to recruit and retain public safety employees.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Basic Financial Statements

LUBBOCK COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2013

	Primary Government Governmental Activities	Component Unit
ASSETS:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 16,062,920	123,415,000
<i>Investments</i>	54,710,233	56,273,000
<i>Receivables (net of allowances for uncollectibles):</i>		
<i>Taxes</i>	247,550	11,858,000
<i>Other</i>	8,166,261	66,827,000
<i>Fines, Fees, & Court Costs</i>	1,378,678	
<i>Inventories</i>	1,694	9,641,000
<i>Prepaid items</i>		5,216,000
<i>Other Current Assets</i>	567,708	5,331,000
<i>Assets whose use is limited or restricted</i>		38,392,000
<i>Other assets</i>		1,474,000
<i>Land</i>	3,507,847	12,725,000
<i>Buildings</i>	167,300,356	213,485,000
<i>Equipment</i>	32,370,368	221,222,000
<i>Construction In Progress</i>	1,293,851	2,169,000
<i>Infrastructure</i>	57,438,964	
<i>Accumulated Depreciation</i>	(119,171,118)	(270,032,000)
Total Assets	223,875,312	497,996,000
DEFERRED OUTFLOWS OF RESOURCES:		
<i>Deferred Charges for Refundings</i>	2,081,066	
Total Deferred Outflows of Resources	2,081,066	
LIABILITIES:		
<i>Payroll Taxes and Related Items</i>	217,286	14,707,000
<i>Accounts Payable</i>	5,872,452	19,860,000
<i>Due to Other Governments</i>	703,914	
<i>Accrued Wages</i>	245,847	
<i>Other Liabilities</i>	41,709	5,065,000
<i>Unearned Revenue</i>	425,233	
<i>Estimated Health and Insurance Program Settlement</i>		3,900,000
<i>Accrued Interest Payable</i>	422,015	
<i>Noncurrent Liabilities:</i>		
<i>Due within one year</i>	7,016,154	1,130,000
<i>Due in more than one year</i>	66,875,901	25,018,000
Total Liabilities	81,820,511	69,680,000
DEFERRED INFLOWS OF RESOURCES:		
<i>Unamortized Premiums/Discounts</i>	461,587	
Total Deferred Inflows of Resources	461,587	
NET POSITION		
<i>Net Investment in Capital Assets</i>	76,696,453	154,639,000
<i>Restricted For:</i>		
<i>Debt Service</i>	1,751,214	
<i>Capital Projects</i>	7,587,444	
<i>Unrestricted</i>	57,639,169	273,677,000
Total Net Position	\$ 143,674,280	428,316,000

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
PRIMARY GOVERNMENT:			
Governmental Activities:			
General Administration	\$ 8,208,795	\$ 2,750,083	\$ 258
Financial Administration	3,240,850	1,900,425	
Judicial	14,710,333	5,679,327	3,162,760
Legal	7,384,153	1,175,056	1,860,422
Public Safety	37,359,000	5,262,199	181,768
Correctional	7,649,688	344,857	2,513,342
Facilities	7,194,047	782,059	
Health	239,259	55,250	
Welfare	485,615		
Conservation	233,436		
Elections	1,384,952	55,749	
Culture/Recreation	761,910	54	24,452
Transportation	7,142,563	2,787,044	
Interest and Fiscal Charges	3,599,742		
Total Governmental Activities	99,594,343	20,792,103	7,743,002
Total Primary Government	\$ 99,594,343	\$ 20,792,103	\$ 7,743,002
COMPONENT UNIT:			
University Medical Center- Enterprise	\$ 460,857,000	\$ 451,705,000	\$

General Revenues:

Property Taxes, Levied for General Purposes

Property Taxes, Levied for Debt Service

Sales Taxes

State Mixed Drink Tax

Bingo Tax Proceeds

Unrestricted Investment Earnings

Miscellaneous

Disposal of Property

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets - Beginning

Net Assets - Ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position	
Governmental Activities	Component Unit
\$ (5,458,454)	
(1,340,425)	
(5,868,246)	
(4,348,675)	
(31,915,033)	
(4,791,489)	
(6,411,988)	
(184,009)	
(485,615)	
(233,436)	
(1,329,203)	
(737,404)	
(4,355,519)	
(3,599,742)	
(71,059,238)	
(71,059,238)	
	\$ (9,152,000)
45,909,993	18,869,000
6,934,757	
20,482,745	
972,476	
299,932	
(4,013,115)	4,731,000
219,788	18,637,000
146,788	
(600,000)	
70,353,364	42,237,000
(705,874)	33,085,000
144,380,154	395,231,000
\$ 143,674,280	\$ 428,316,000

LUBBOCK COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	General Fund	New Road Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 5,946,777	\$ 295,238	\$ 7,502,935	\$ 13,744,950
Investments	25,664,672	1,110,653	19,214,922	45,990,247
Receivables (net of allowances for uncollectibles):				
Taxes	205,641		41,909	247,550
Other	5,488,746	13,351	2,537,926	8,040,023
Fines, Fees, & Court Costs	1,378,678			1,378,678
Due from Other Funds	583			583
Other Current Assets	523,036		1,715	524,751
Inventories	1,437		257	1,694
Total Assets	\$ 39,209,570	\$ 1,419,242	\$ 29,299,664	\$ 69,928,476
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 173,529	\$	\$ 43,757	\$ 217,286
Accounts Payable	2,186,904	860,093	1,482,785	4,529,782
Due to Other Governments	703,914			703,914
Due to Other Funds			583	583
Accrued Wages	196,990		48,857	245,847
Other Liabilities	41,709			41,709
Unearned Revenue:				
Fines, Fees, & Court Costs	1,378,678			1,378,678
Other	91,059		443,792	534,851
Total Liabilities	4,772,783	860,093	2,019,774	7,652,650
Deferred Inflows of Resources:				
Unamortized Premiums/Discounts	461,587			461,587
Total Deferred Inflows of Resources	461,587			461,587
Fund Balances				
Nonspendable	523,036		1,715	524,751
Restricted For:				
Debt Service			1,751,214	1,751,214
Capital Projects			7,587,444	7,587,444
County Road Construction & Maintenance		559,149	4,483,797	5,042,946
Parks and Recreation			1,474,823	1,474,823
Building Construction & Improvement			959,348	959,348
Juvenile Services			926,167	926,167
Information and Technology			368,714	368,714
Election Services			445,315	445,315
Dispute Resolution			(21,803)	(21,803)
Criminal Justice			1,259,820	1,259,820
Child & Family Services			8,817	8,817
Law Library Program			4,180	4,180
Records Preservation			4,528,930	4,528,930
Court House Security			14,207	14,207
Historical Preservation Programs			12,288	12,288
Public Defender Program			1,733,614	1,733,614
Inmate Welfare			1,741,300	1,741,300
Assigned For:				
Insurance Claims	875,000			875,000
Unassigned	32,577,164			32,577,164
Total Fund Balances	33,975,200	559,149	27,279,890	61,814,239
Total Liabilities, Deferred Inflows & Fund Balances	\$ 39,209,570	\$ 1,419,242	\$ 29,299,664	\$ 69,928,476

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, 2013*

Total fund balances - governmental funds balance sheet	\$ 61,814,239
Amounts reported for governmental activities in the Statement of Net Position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	142,740,269
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	109,618
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	9,864,481
Payables for bond principal which are not due in the current period are not reported in the funds.	(55,890,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(628,642)
Payables for bond and tax note interest which are not due in the current period are not reported in the funds.	(422,015)
Payables for tax notes which are not due in the current period are not reported in the funds.	(7,710,000)
Payables for accrued personal leave which are not due in the current period are not reported in the funds.	(1,940,881)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	1,378,678
Payables for OPEB which are not due in the current period are not reported in the funds.	(5,907,359)
Bond and tax note premiums are deferred in the SNA.	(1,815,173)
Deferred charges for bonds are deferred in the SNA but not in the funds.	2,081,065
Net position of governmental activities - Statement of Net Position	\$ <u>143,674,280</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	New Road Fund	Other Governmental Funds	Total Governmental Funds
Revenue:				
Taxes				
Property Tax	\$ 44,106,080	\$	\$ 8,753,939	\$ 52,860,019
Sales Tax	20,482,745			20,482,745
Licenses and permits	145,676			145,676
Intergovernmental	3,287,966		7,730,408	11,018,374
Fees of Office	3,201,492		1,665,393	4,866,885
Commissions	3,895,439			3,895,439
Charges for Services	2,605,338	549,588	2,427,895	5,582,821
Fines and Forfeitures	1,309,716		334,075	1,643,791
Investment Earnings	(5,050,910)	32,755	405,515	(4,612,640)
Other	1,248,075		2,186,158	3,434,233
Total revenues	75,231,617	582,343	23,503,383	99,317,343
Expenditures:				
Current:				
General Administration	7,519,487		252,127	7,771,614
Financial Administration	3,139,075			3,139,075
Judicial	10,350,435		4,090,769	14,441,204
Legal	4,983,163		2,061,742	7,044,905
Public Safety	30,954,872		945,983	31,900,855
Correctional	133,760		7,074,746	7,208,506
Facilities	5,382,682		509,644	5,892,326
Health	237,806			237,806
Welfare	473,163			473,163
Conservation	223,025			223,025
Elections	1,240,122		44,584	1,284,706
Culture/Recreation	230,096		363,379	593,475
Transportation	121,692	867,382	3,381,286	4,370,360
Capital Outlay	1,528,565	996,870	4,458,619	6,984,054
Debt Service:				
Principal Retirement			4,668,676	4,668,676
Interest and Fiscal Charges			2,851,640	2,851,640
Total expenditures	66,517,943	1,864,252	30,703,195	99,085,390
Excess (deficiency) of revenues (under) expenditures	8,713,674	(1,281,909)	(7,199,812)	231,953
Other financing sources (uses):				
Transfers in			15,344,342	15,344,342
Transfers out	(7,812,729)		(8,131,613)	(15,944,342)
Issuance of Bonds			4,695,000	4,695,000
Issuance of Tax Notes			7,710,000	7,710,000
Premium on Refunding Bonds			552,742	552,742
Premium on Tax Notes			622,505	622,505
Payment to Refunded Debt Escrow Agent			(10,621,015)	(10,621,015)
Total other financing sources (uses)	(7,812,729)		10,171,961	2,359,232
Net change in fund balances	900,945	(1,281,909)	2,972,149	2,591,185
Fund balances/equity, October 1	33,074,255	1,841,058	24,307,741	59,223,054
Fund balances/equity, September 30	\$ 33,975,200	\$ 559,149	\$ 27,279,890	\$ 61,814,239

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, 2013

Net change in fund balances - total governmental funds

\$ 2,591,185

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

Capital outlays are not reported as expenses in the SOA.	6,984,054
The depreciation of capital assets used in governmental activities is not reported in the funds.	(9,956,774)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(194,706)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(15,269)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	4,040,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	93,676
Repayment of certificate of obligation principal is an expenditure in the funds but is not an exp in the SOA.	535,000
Bond premiums and similar items are amortized in the SOA but not in the funds.	(37,656)
Bond charges are deferred in the SOA but not in the funds.	(225,502)
(Increase) decrease in accrued interest from beginning of period to end of period.	(78,168)
The net revenue (expense) of internal service funds is reported with governmental activities.	72,382
Personal leave is reported as the amount earned in the SOA but as the amount paid in the funds.	8,218
OPEB obligations are reported in the SOA but not in the funds.	(1,344,398)
Revenues in the SOA for court fines not providing current financial resources are not reported in the funds.	(218,683)
Proceeds of tax notes do not provide revenue in the SOA, but are reported as current resources in the funds.	(7,710,000)
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(4,695,000)
Bond premiums are reported in the funds but not in the SOA.	(1,175,247)
Payments to refunded debt escrow agent is recognized as other financial uses in the funds but expend in SOA.	10,621,014

Change in net position of governmental activities - Statement of Activities

\$ (705,874)

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2013

	Internal Service Funds
ASSETS:	
Current Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,317,970
<i>Investments</i>	8,719,986
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	126,238
<i>Other Current Assets</i>	42,957
Total Current Assets	11,207,151
Non-Current Assets:	
Total Non-Current Assets	
Total Assets	\$ 11,207,151
LIABILITIES:	
Current Liabilities:	
<i>Accounts Payable</i>	\$ 1,342,670
Total Current Liabilities	1,342,670
Non-Current Liabilities:	
Total Non-Current Liabilities	
Total Liabilities	1,342,670
NET POSITION:	
Restricted For:	
<i>Workers Compensation Claims</i>	8,933,638
<i>Health Insurance Claims</i>	930,843
Total Net Position	\$ 9,864,481

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, 2013

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 8,793,853
Total Operating Revenues	<u>8,793,853</u>
OPERATING EXPENSES:	
<i>Administration</i>	613,621
<i>Insurance/Bonds</i>	173,757
<i>Life Insurance Premiums</i>	19,530
<i>Paid Claims</i>	8,707,569
Total Operating Expenses	<u>9,514,477</u>
Operating Income (Loss)	<u>(720,624)</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	193,006
Total Non-operating Revenues (Expenses)	<u>193,006</u>
Net Income (Loss) before Operating Transfers	<u>(527,618)</u>
TRANSFERS	
<i>Transfers In</i>	600,000
Total Transfers	<u>600,000</u>
Net Income (Loss) after Operating Transfers	<u>72,382</u>
Net Assets, October 1	9,792,099
Net Assets, September 30	<u>\$ 9,864,481</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, 2013

	Internal Service Funds
Cash Flows from Operating Activities:	
<i>Interfund Services Provided and Used</i>	\$ 8,701,979
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(9,531,545)
Net Cash Provided (Used) by Operating Activities	<u>(829,566)</u>
Cash Flows from Non-capital Financing Activities:	
<i>Transfers From (To) Other Funds</i>	600,000
Net Cash Provided (Used) by Non-capital Financing Activities	<u>600,000</u>
Cash Flows from Investing Activities:	
<i>Purchase of Investment Securities</i>	(2,629,002)
<i>Interest and Dividends on Investments</i>	193,006
Net Cash Provided (Used) for Investing Activities	<u>(2,435,996)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(2,665,562)
Cash and Cash Equivalents at Beginning of Year	4,983,532
Cash and Cash Equivalents at End of Year	<u>\$ 2,317,970</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ (720,624)
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	(91,874)
<i>Decrease (Increase) in Other Assets</i>	(3,608)
<i>Increase (Decrease) in Accounts Payable</i>	(13,460)
Total Adjustments	<u>(108,942)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (829,566)</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2013

	Agency Funds
ASSETS AND OTHER DEBITS	
Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 9,894,069
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	59,984
<i>Other Current Assets</i>	19,854
Total Assets and Other Debits	\$ 9,973,907
LIABILITIES, EQUITY AND OTHER CREDITS	
Liabilities:	
<i>Payroll Taxes and Related Items</i>	\$ 22,411
<i>Accounts Payable</i>	121,033
<i>Due to Other Governments</i>	434,119
<i>Accrued Wages</i>	33,600
<i>Due to Trust Beneficiaries</i>	5,997,711
<i>Other Liabilities</i>	3,365,033
Total Liabilities	9,973,907
Total Liabilities, Equity & Other Credits	\$ 9,973,907

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

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

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

Included in the reporting entity:

Lubbock County Hospital District. Lubbock County Hospital District was established to furnish medical aid and hospital care to citizens of Lubbock County. Commissioners' Court of the County approves the Hospital District's budget, appoints the Board of Managers and sets the District's tax rate. The Hospital District's boundaries are the County and the governing authority for the Hospital District is the Board of Hospital Managers. They oversee the operations and promulgate the rules and regulations for the District. The Hospital District fits the criteria of a component unit of Lubbock County, Texas. The financial statements of University Medical Center are included as a discretely presented component unit in these financial statements. The County's financial statements do not include disclosures of University Medical Center. A complete set of the December 31, 2012 financial statements for University Medical Center, Lubbock, Texas may be obtained at the administrative office:

University Medical Center
603 Indiana Ave
Lubbock, Texas 79413

Excluded from the reporting entity:

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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.

New Road Fund: This fund is for the accumulation of resources for the development and construction of new roads within Lubbock County.

In addition, the County reports the following fund types:

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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: These 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.

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

During the current fiscal year, the County adopted Government Accounting Standards Board Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflow of Resources, and Net Position." The County also adopted Government Accounting Standards Board Statement No. 65, "Items Previously Reported as Assets and Liabilities."

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

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

e. Receivable and Payable Balances

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

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

f. Personal Leave

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

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

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

g. Interfund Activity

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

h. Use of Estimates

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

i. Unearned Revenue

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

j. In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of applicable bond premium. Bond issuance

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

costs are reported as deferred charges and amortized over the term of the related debt.

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

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

- l. Deferred Outflows and Inflows of Resources

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

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

- m. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

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

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

Violation	Action Taken
Expenditures materially exceeded appropriations in the following areas:	The County will review its procedures for amending the budget.
Idalou/New Deal Parks	
Maintenance	\$ 21,298
Juvenile Probation Commission Grant	
Capital Outlay	75,000
Juvenile Food Service	
Professional Contract Services	675
CJD Re-Entry Drug Court	
Supplies	2,252
Dispute Resolution	
Training/Dues	290
Domestic Relations	
Training/Dues	972
Truancy Mediation	
Supplies	19
Inmate Supply	
Professional Contract Services	26,241
CDA Business Crimes Fund	
Supplies	2,178
SPATF Grant- CDA	
Salaries and Benefits	175
Supplies	2,011
Professional Contract Services	408

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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2. Deficit Fund Balance or Fund Net Position of Individual Funds

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

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
Dispute Resolution	\$ 21,803	Revenue projections for the 2014 fiscal year appear accurate for the fund and seemingly will enable the department to reduce the deficit.

C. Deposits and Investments

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

Cash Deposits:

At September 30, 2013, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$25,956,989 and the bank balance was \$29,127,076. The County's cash deposits at September 30, 2013 and during the year ended September 30, 2013, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

Investments:

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

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

The County's investments at September 30, 2013 are shown below.

Investment or Investment Type	Weighted Average Maturity in Years	Fair Value
Texpool	N/A	\$ 3,204,346
Federal Home Loan Bank Notes	8	11,874,340
Federal Home Loan Mortgage Corp.	10	3,283,489
Federal National Mortgage Association	12	26,336,036
Federal Farm Credit Bank Notes	9	10,012,022
Total Investments		<u>\$ 54,710,233</u>
Portfolio Weighted Average Maturity	10	

Investment income reported on the financial statements includes unrealized losses on investments in the amount of \$5,445,951.

Analysis of Specific Deposit and Investment Risks:

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

a. Credit Risk

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

At September 30, 2013, the County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

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

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

b. Custodial Credit Risk

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

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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

c. Concentration of Credit Risk

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

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

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

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

d. Interest Rate Risk

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

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

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

e. Foreign Currency Risk

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

Investment Accounting Policy

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

Public Funds Investment Pools

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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

D. Receivables

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

	Governmental		
	General	New Road Fund	Other Governmental Funds
Receivables			
Taxes	\$ 1,921,293	\$	391,566
Fines, Fees, & Court Costs	1,723,348		
Other	5,488,746	13,351	2,537,926
Total Gross Receivables	9,133,387	13,351	2,929,492
Less: Allowance for			
Uncollectible Accounts			
Taxes	(1,715,652)		(349,657)
Fines, Fees, & Court Costs	(344,670)		
Net Total Receivables	\$ 7,073,065	\$ 13,351	2,579,835
	Proprietary	Fiduciary	Total
	Internal Service	Agency	
Receivables			
Taxes	\$	\$	\$ 2,312,859
Fines, Fees & Court Costs			1,723,348
Other	126,238	59,984	8,226,245
Total Gross Receivables	126,238	59,984	12,262,452
Less: Allowance for			
Uncollectible Accounts			
Taxes			(2,065,309)
Fines, Fees, & Court Costs			(344,670)
Net Total Receivables	\$ 126,238	\$ 59,984	\$ 9,852,473

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2013

E. Capital Assets

Capital asset activity for the year ended September 30, 2013, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,507,847	\$	\$	\$ 3,507,847
Construction in progress		1,293,851		1,293,851
Total capital assets not being depreciated	3,507,847	1,293,851		4,801,698
<i>Capital assets being depreciated:</i>				
Buildings and improvements	165,882,575	1,417,781		167,300,356
Infrastructure	56,618,819	820,145		57,438,964
Furniture and equipment	29,758,534	3,452,280	840,446	32,370,368
Total capital assets being depreciated	252,259,928	5,690,206	840,446	257,109,688
Less accumulated depreciation for:				
Buildings and improvements	(48,790,910)	(5,069,931)		(53,860,841)
Infrastructure	(45,512,532)	(2,007,172)		(47,519,704)
Furniture and equipment	(15,556,639)	(2,879,672)	(645,738)	(17,790,573)
Total accumulated depreciation	(109,860,081)	(9,956,775)	(645,738)	(119,171,118)
Total capital assets being depr, net	142,399,847	(4,266,569)	194,708	137,938,570
Governmental activities capital assets, net	\$ 145,907,694	\$ (2,972,718)	\$ 194,708	\$ 142,740,268

Depreciation was charged to functions as follows:

General Administration	\$ 353,442
Financial Administration	18,379
Judicial	51,982
Legal	205,648
Public Safety	4,837,820
Correctional	303,986
Facilities	1,209,538
Conservation	8,232
Elections	84,625
Culture and Recreation	100,196
Transportation	2,782,927
	<u>\$ 9,956,775</u>

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2013, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 583	Short-term loans
	Total	<u>\$ 583</u>	

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2013, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Other Governmental Funds	\$ 7,212,729	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	8,131,613	Supplement other funds sources
General Fund	Internal Service Funds	600,000	Supplement other funds sources
	Total	\$ 15,944,342	

G. Long-Term Obligations

General Obligation Bonds

During the 2003 fiscal year, Lubbock County issued general obligation bonds to provide funds for the acquisition and construction of a new jail. General obligations are direct obligations and pledge the full faith and credit of the government. These bonds generally are issued as 20-year serial bonds with various amounts of principal maturing each year. During a prior fiscal year, the County refunded \$50,340,000 of the original \$79,935,000 issue by issuing General Obligation Refunding Bonds, Series 2007. These bonds were paid off in the current fiscal year.

General Obligation Refunding Bonds, Series 2007

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

General obligation refunding bonds currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	4.00%	\$ 14,140,000
Governmental Activities	4.25%	13,915,000
Governmental Activities	4.50%	23,140,000
		\$ 51,195,000

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2014	\$ 4,205,000	\$ 2,114,188	\$ 6,319,188
2015	4,380,000	1,937,013	6,317,013
2016	4,570,000	1,746,825	6,316,825
2017	4,760,000	1,554,513	6,314,513
2018	4,965,000	1,353,806	6,318,806
2019-2023	28,315,000	3,285,898	31,600,898
Totals	\$ 51,195,000	\$ 11,992,243	\$ 63,187,243

Certificates of Obligation

During the 2006 fiscal year, Lubbock County issued Certificates of Obligation, Series 2006 in the amount of \$12,765,000 to provide funds for contractual obligations to be incurred for the construction of, improvements to, expansion of, and equipping of the new Lubbock County Jail. Certificates of Obligation are direct obligations and pledge the full faith and credit of the government. These obligations generally are issued as 20-year certificates with various amounts of principal maturing each year. During the current fiscal year, the County refunded the remaining \$9,545,000 by issuing General Obligation Refunding Bonds, Series 2013.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

General Obligation Refunding Bonds, Series 2013

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

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

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

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

Year Ending September 30,	Principal	Governmental Activities Interest	Total
2014	\$	\$ 172,700	\$ 172,700
2015		172,700	172,700
2016		172,700	172,700
2017		172,700	172,700
2018		172,700	172,700
2019-2023	1,970,000	762,975	2,732,975
2024-2026	2,725,000	161,925	2,886,925
Totals	<u>\$ 4,695,000</u>	<u>\$ 1,788,400</u>	<u>\$ 6,483,400</u>

Limited Tax Notes, Series 2013

During the current 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%	\$ 2,095,000
Governmental Activities	3.00%	3,340,000
Governmental Activities	4.00%	2,275,000
		<u>\$ 7,710,000</u>

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

Year Ending September 30,	Principal	Governmental Activities Interest	Total
2014	\$ 905,000	\$ 333,478	\$ 1,238,478
2015	1,045,000	199,325	1,244,325
2016	1,075,000	167,525	1,242,525
2017	1,115,000	129,100	1,244,100
2018	1,160,000	83,600	1,243,600
2019-2020	2,410,000	66,800	2,476,800
Totals	<u>\$ 7,710,000</u>	<u>\$ 979,828</u>	<u>\$ 8,689,828</u>

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Capital Leases

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

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

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

Year Ending September 30,	
2014	\$ 117,837
2015	117,837
2016	447,208
Total minimum lease payments	682,882
Less: amounts representing interest	(54,240)
Present value of minimum lease payments	\$ 628,642

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, 2013, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds/Certificates of Obligation Payable					
General obligation bonds	\$ 3,725,000	\$	\$ 3,725,000	\$	
Gen. oblig. refunding bds, 2007	51,510,000		315,000	51,195,000	4,205,000
Certificates of obligation	10,080,000		10,080,000		
Gen. oblig. refunding bds, 2013		4,695,000		4,695,000	
Limited Tax Notes		7,710,000		7,710,000	905,000
Plus (Less) Deferred Amounts					
Bond Premiums	1,046,702	1,175,247	406,776	1,815,173	379,264
Issuance Costs	(444,433)		(444,433)		
Capital Leases	722,318		93,676	628,642	96,460
Accrued Personal Leave	1,949,100	2,329,389	2,337,608	1,940,881	1,430,430
Other Post-Employment Benefits	4,562,961	2,062,269	717,871	5,907,359	
Total governmental activities	\$ 73,151,648	\$ 17,971,905	\$ 17,231,498	\$ 73,892,055	\$ 7,016,154

During the current fiscal year, the County adopted GASB Statement 65 which requires bond issuance costs to be expensed rather than amortized over the life of the bonds. Therefore, \$444,433 has been reflected as fiscal charges in the current fiscal year.

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

Advance Refunding of Debt

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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

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

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

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

Bond Issue	Maturity Date	Interest Rate	Amount
General Oblig Bonds, Series 2003	02/15/14	5.50%	\$ 3,905,000
General Oblig Bonds, Series 2003	02/15/15	5.50%	4,125,000
General Oblig Bonds, Series 2003	02/15/16	5.50%	4,360,000
General Oblig Bonds, Series 2003	02/15/17	5.50%	4,605,000
General Oblig Bonds, Series 2003	02/15/18	5.375%	4,865,000
General Oblig Bonds, Series 2003	02/15/19	5.375%	5,135,000
General Oblig Bonds, Series 2003	02/15/20	5.00%	5,405,000
General Oblig Bonds, Series 2003	02/15/21	5.00%	5,685,000
General Oblig Bonds, Series 2003	02/15/22	5.00%	5,975,000
General Oblig Bonds, Series 2003	02/15/23	5.00%	6,280,000
Total			<u>\$ 50,340,000</u>

Certificate of Obligation Issue	Maturity Date	Interest Rate	Amount
Certificates of Obligation, Series 2006	02/15/14	4.25%	\$ 560,000
Certificates of Obligation, Series 2006	02/15/15	4.25%	585,000
Certificates of Obligation, Series 2006	02/15/16	4.25%	610,000
Certificates of Obligation, Series 2006	02/15/17	4.20%	635,000
Certificates of Obligation, Series 2006	02/15/18	4.25%	665,000
Certificates of Obligation, Series 2006	02/15/19	4.30%	690,000
Certificates of Obligation, Series 2006	02/15/20	4.375%	720,000
Certificates of Obligation, Series 2006	02/15/21	4.40%	755,000
Certificates of Obligation, Series 2006	02/15/22	4.40%	790,000
Certificates of Obligation, Series 2006	02/15/23	4.50%	825,000
Certificates of Obligation, Series 2006	02/15/24	4.50%	865,000
Certificates of Obligation, Series 2006	02/15/25	4.50%	900,000
Certificates of Obligation, Series 2006	02/15/26	4.50%	945,000
Total			<u>\$ 9,545,000</u>

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Continuing Disclosure

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

H. Commitments Under Noncapitalized Leases

Commitments under operating (noncapitalized) lease agreements for the County's mail machine provide for minimum future rental payments as of September 30, 2013, as follows:

<u>Year Ending September 30,</u>	
2014	\$ 20,544
Total Minimum Rentals	<u>\$ 20,544</u>
 Rental Expenditures in 2013	 <u>\$ 20,544</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 2013, Lubbock County obtained auto liability, general liability, law enforcement liability, and public official liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Self Insurance Funds ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance.

Lubbock County continues to carry commercial insurance for property, 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>Fiscal Year Ended</u>	<u>Beginning</u> <u>Balance</u>	<u>Incurred</u> <u>Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Ending</u> <u>Balance</u>
September 30, 2011	\$ 942,862	\$ 356,494	\$ 527,938	\$ 771,418
September 30, 2012	771,418	732,434	705,202	798,650
September 30, 2013	798,650	869,445	857,739	810,356

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

K. Pension Plan

1. Plan Description

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

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

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

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

2. Funding Policy

The employer has elected the Variable-Rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 9.83% for the months of the accounting year in 2012, and 10.24% for the months of the accounting year in 2013.

The contribution rate payable by the employee members for calendar year 2013 is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

3. Annual Pension Cost

For the employer's accounting year ending September 30, 2013, the annual pension cost for the TCDRS plan for its employees was \$4,968,946 and the actual contributions were \$4,968,946.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2009 and December 31, 2010, the basis for determining the contribution rates for calendar years 2011 and 2012. The December 31, 2012 actuarial valuation is the most recent valuation.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Actuarial Valuation Information

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

Assumptions:

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

4. Trend Information for the Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2011	\$ 4,378,813	100%	
September 30, 2012	4,574,252	100%	
September 30, 2013	4,968,946	100%	

5. Funded Status and Funding Progress

As of December 31, 2012, the most recent actuarial date, the plan was 82.41% funded. The actuarial accrued liability for benefits was \$127,724,986 and the actuarial value of assets was \$105,261,986, resulting in a UAAL of \$22,463,000. The covered payroll (annual payroll of active employees covered by the plan) was \$47,379,305, and the ratio of the UAAL to the covered payroll was 47.41%.

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

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 \$379 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, 2013, for actual claims incurred and estimated claims incurred but not reported were \$492,027. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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 January 1, 2014, and terms of coverage and contribution costs are included in the contractual provisions.

In accordance with state statute, Lubbock County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Everest Reinsurance Company, a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$175,000 and for aggregate loss of \$8,155,545. 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, 2012, through Aetna Life Insurance Company.

Claims information is as follows:

Fiscal Year Ended	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2011	\$ 470,884	\$ 6,620,615	\$ 6,742,165	\$ 349,334
September 30, 2012	349,334	7,076,612	6,915,481	510,465
September 30, 2013	510,465	7,188,765	7,207,203	492,027

M. Post Employment Benefits Other than Pension Benefits

Plan Participants

Lubbock County provides other postemployment benefits (OPEB) for all of its employees through a single-employer group benefit plan. Lubbock County employees whom retire in accordance with the provisions of the Texas County and District Retirement System with at least 8 years of service with Lubbock County, (including disability retirement), and were covered under the group benefit plan in effect at the time of retirement, are eligible, at the retiree's expense, to retain the same health and dental benefits.

Normal Retirement Benefits

Employees whom retire in accordance with the provisions of the Texas County and District Retirement System with at least 8 years of service with Lubbock County, (including disability retirement), and were covered under the group benefit plan in effect at the time of retirement, are eligible, at the retiree's expense, to retain the same health and dental benefits. Retiring employees may not change levels of health or dental coverage they had prior to retirement.

Early Retirement Benefits

All employees whom retire in accordance with the provisions of the TCDRS with at least 8 years of service with Lubbock County, (including disability retirement), and were covered under the group benefit plan in effect at the time of retirement, are eligible, at the retiree's expense, to retain the same health and dental benefits.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Deferred Retirement Benefits

Employees who separate from employment and do not retire are not eligible for retiree health care benefits.

Duty and Non-Duty Death in Service Retirement Benefits

Survivors of employees who die while actively employed are not eligible for retiree health benefits.

Duty and Non-Duty Disabled Retirement Benefits

Lubbock County employees whom retiree in accordance with the provisions of the Texas County and District Retirement System with at least 8 years of service with Lubbock County, (including disability retirement), and were covered under the group benefit plan in effect at the time of retirement, are eligible, at the retiree's expense, to retain the same health and dental benefits.

Benefits for Spouses of Retired Employees

Spouses of retired employees are eligible to receive retiree health care benefits if they were covered under the group benefits plan at the time of the employee's retirement. A spouse of a deceased retiree with health coverage will be eligible to continue the coverage at the individual retiree rate with 8-9 years of service.

Non-Medicare and Medicare-Eligible Provisions

Lubbock County coverage supplements Medicare once an employee, retiree, spouse and/or dependent is eligible. The retiree is responsible for notifying Aetna Life Insurance Company when their Medicare coverage begins.

Vision Coverage

The vision coverage is not provided to retirees.

Dental Coverage

Lubbock County employees whom retiree in accordance with the provisions of the Texas County and District Retirement System with at least 8 years of service with Lubbock County, (including disability retirement), and were covered under the group benefit plan in effect at the time of retirement, are eligible, at the retiree's expense, to retain the same health and dental benefits.

Life Insurance Coverage

Life insurance coverage is not provided to retirees.

Retiree Opt-Out

Retirees who decide to opt-out of the health or dental care plan are not eligible to opt back in.

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, 2013, is as follows:

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Annual Required Contribution	\$ 1,856,936
Interest on OPEB Obligation	205,333
Adjustment to ARC	(190,239)
End of Year Annual OPEB Cost (Expense)	1,872,030
Net Estimated Employer Contributions	(527,632)
Increase in Net OPEB Obligation	1,344,398
Beginning of Year Net OPEB Obligation (Asset)	4,562,961
End of Year Net OPEB Obligation (Asset)	\$ 5,907,359

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending September 30, 2013 and the preceding fiscal year were as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Amount Contributed	Percentage Contributed	Net OPEB Obligation
September 30, 2011	\$ 1,758,463	\$ 463,442	26.4%	\$ 3,120,989
September 30, 2012	1,815,320	373,348	20.6%	4,562,961
September 30, 2013	1,872,030	527,632	28.2%	5,907,359

Funding Status and Funding Progress

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

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

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

Actuarial methods and assumptions

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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, 2013.

O. Related Parties

Lubbock County (Primary Government) contracts with the Hospital District (Discretely Presented Component Unit) for medical services at the jail. The amounts paid by Lubbock County for these services for the year ended September 30, 2013 were \$555 for medical services.

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 12, 2014, 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, 2013

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 44,547,708	\$ 44,547,708	\$ 44,106,080	\$ (441,628)
Sales Tax	18,600,000	18,600,000	20,482,745	1,882,745
Licenses and permits	165,600	165,600	145,676	(19,924)
Intergovernmental	2,888,765	2,888,765	3,287,966	399,201
Fees of Office	3,469,000	3,469,000	3,201,492	(267,508)
Commissions	3,096,450	3,096,450	3,895,439	798,989
Charges for Services	1,963,200	1,963,200	2,605,338	642,138
Fines and Forfeitures	1,585,000	1,585,000	1,309,716	(275,284)
Investment Earnings	1,000,000	1,000,000	(5,050,910)	(6,050,910)
Other	1,241,415	1,241,415	1,248,075	6,660
Total revenues	78,557,138	78,557,138	75,231,617	(3,325,521)
Expenditures:				
Current:				
General Administration				
Commissioners Court	372,284	391,860	377,466	14,394
County Judge	163,205	164,993	160,257	4,736
County Clerk	1,133,028	1,136,329	952,529	183,800
Information Systems	3,681,751	3,737,484	3,579,310	158,174
Self Insurance Claims	89,622	89,622	27,023	62,599
General Administration	3,992,807	2,707,255	2,039,200	668,055
Admin, Research	156,673	164,401	131,352	33,049
Judicial Compliance	334,032	335,144	252,350	82,794
Total General Administration	9,923,402	8,727,088	7,519,487	1,207,601
Financial				
Treasurer	218,101	219,329	209,857	9,472
Tax Assessor	1,425,676	1,440,227	1,309,101	131,126
Purchasing	324,958	329,267	323,254	6,013
Auditor	962,396	972,919	925,428	47,491
Human Resources	398,503	386,668	371,435	15,233
Total Financial	3,329,634	3,348,410	3,139,075	209,335
Judicial				
Courts	3,156,851	3,204,789	3,126,845	77,944
District Court Admin		16,096	15,752	344
District Clerk	1,427,479	1,459,921	1,367,526	92,395
Justice of the Peace, Precinct 1	237,831	249,106	239,144	9,962
Justice of the Peace, Precinct 2	234,070	235,233	222,654	12,579
Justice of the Peace, Precinct 3	247,801	253,247	215,309	37,938
Justice of the Peace, Precinct 4	261,832	267,474	263,168	4,306
Central Jury	300,784	300,784	233,307	67,477
Judicial	4,378,113	4,795,179	4,666,730	128,449
Total Judicial	10,244,761	10,781,829	10,350,435	431,394
Legal				
Criminal District Attorney	5,201,809	5,298,805	4,983,163	315,642
Total Legal	5,201,809	5,298,805	4,983,163	315,642
Public Safety				
Constable 1	62,158	62,770	62,017	753
Constable 2	67,958	68,577	67,164	1,413
Constable 3	68,158	68,183	47,698	20,485
Constable 4	67,958	71,839	63,336	8,503
Medical Examiner	1,988,656	1,990,239	1,679,963	310,276

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Sheriff</i>	9,156,709	9,255,250	8,692,216	563,034
<i>Jail</i>	19,454,996	19,732,270	19,393,913	338,357
<i>Inmate Travel/Boarding</i>	150,000	106,500	81,056	25,444
<i>Public Safety</i>	831,632	886,632	867,509	19,123
<i>Total Public Safety</i>	31,848,225	32,242,260	30,954,872	1,287,388
<i>Correctional</i>				
<i>Community Supervision Corrections Dept</i>	164,239	164,239	133,760	30,479
<i>Total Correctional</i>	164,239	164,239	133,760	30,479
<i>Facilities</i>				
<i>Facilities (Maint)</i>	5,911,561	5,932,211	5,382,682	549,529
<i>Total Facilities</i>	5,911,561	5,932,211	5,382,682	549,529
<i>Health</i>				
<i>Sanitation</i>	244,185	256,710	237,806	18,904
<i>Total Health</i>	244,185	256,710	237,806	18,904
<i>Welfare</i>				
<i>General Assistance</i>	536,760	549,149	421,692	127,457
<i>Veteran Services</i>	51,383	58,782	51,471	7,311
<i>Total Welfare</i>	588,143	607,931	473,163	134,768
<i>Conservation</i>				
<i>Texas AgriLIFE Extension</i>	275,229	276,500	223,025	53,475
<i>Total Conservation</i>	275,229	276,500	223,025	53,475
<i>Elections</i>				
<i>Elections</i>	1,898,771	1,916,525	1,240,122	676,403
<i>Total Elections</i>	1,898,771	1,916,525	1,240,122	676,403
<i>Culture/Recreation</i>				
<i>Lubbock County Historical</i>	10,900	10,900	6,128	4,772
<i>Library Services</i>	225,263	225,263	223,968	1,295
<i>Total Culture/Recreation</i>	236,163	236,163	230,096	6,067
<i>Transportation</i>				
<i>Public Works</i>	193,435	193,423	121,692	71,731
<i>Total Transportation</i>	193,435	193,423	121,692	71,731
<i>Capital Outlay</i>	1,335,284	1,603,946	1,528,565	75,381
<i>Total expenditures</i>	71,394,841	71,586,040	66,517,943	5,068,097
 Excess (deficiency) of revenues (under) expenditures	 7,162,297	 6,971,098	 8,713,674	 1,742,576
 Other financing sources (uses):				
<i>Transfers out</i>	(7,162,297)	(7,814,268)	(7,812,729)	1,539
<i>Total other financing sources (uses)</i>	(7,162,297)	(7,814,268)	(7,812,729)	1,539
 Excess of revenues and other financing sources over (under) expenditures and other financing uses		(843,170)	900,945	1,744,115
 Fund balances/equity, October 1	33,074,255	33,074,255	33,074,255	
Fund balances/equity, September 30	\$ 33,074,255	\$ 32,231,085	\$ 33,975,200	\$ 1,744,115

LUBBOCK COUNTY, TEXAS
NEW ROAD FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 470,000	\$ 470,000	\$ 549,588	\$ 79,588
<i>Investment Earnings</i>	60,700	60,700	32,755	(27,945)
Total revenues	530,700	530,700	582,343	51,643
Expenditures:				
Current:				
<i>Transportation</i>				
<i>Supplies</i>	1,000,000	917,550	769,012	148,538
<i>Professional/Contract Services</i>		19,950	8,413	11,537
<i>Other</i>		102,500	89,957	12,543
<i>Transportation</i>				
<i>Public Works</i>	1,000,000	1,040,000	867,382	172,618
Total Transportation	1,000,000	1,040,000	867,382	172,618
<i>Capital Outlay</i>	779,500	1,562,879	996,870	566,009
Total expenditures	1,779,500	2,602,879	1,864,252	738,627
Excess (deficiency) of revenues (under) expenditures	(1,248,800)	(2,072,179)	(1,281,909)	790,270
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,248,800)	(2,072,179)	(1,281,909)	790,270
Fund balances/equity, October 1	1,841,058	1,841,058	1,841,058	
Fund balances/equity, September 30	\$ 592,258	\$ (231,121)	\$ 559,149	\$ 790,270

LUBBOCK COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

YEAR ENDED SEPTEMBER 30, 2013

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)
12/31/10	\$ 90,208,703	\$ 107,938,045	\$ 17,729,342	83.57%	\$ 43,194,653	41.05%
12/31/11	97,671,695	118,016,424	20,344,729	82.76%	46,201,059	44.04%
12/31/12	105,261,986	127,724,986	22,463,000	82.41%	47,379,305	47.41%

LUBBOCK COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

OTHER POSTEMPLOYMENT BENEFIT PLAN

YEAR ENDED SEPTEMBER 30, 2013

(AS REQUIRED BY GASB STATEMENT NO. 45)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/08		10,710,480	10,710,480		35,927,173	29.81%
12/31/10		16,699,168	16,699,168		43,194,653	38.66%
12/31/12		17,098,614	17,098,614		46,790,170	36.54%

LUBBOCK COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2013

Budgetary Data

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

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

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

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a proposed operating budget for the fiscal year commencing the following October 1.
- b. After the presentation of the proposed budget and prior to September 1, the Commissioners' Court will conduct a series of hearings with the individual department heads to review and analyze their expenditure reports. These meetings are all open to the public to encourage public comment.
- c. Prior to September 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to October 1, two public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the coming budget year.
- e. All budget amendments are approved by the Commissioners' Court. From time to time, during the period covered by these financial statements, supplemental budget amendments were required and approved by the Commissioners' Court, under the provisions outlined above. Budgeted amounts presented in these financial statements are inclusive of any amendments made during the period October 1, 2012 through September 30, 2013.
- 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, 2013

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 6,197,249	\$ 361,800	\$ 943,886	\$ 7,502,935
Investments	11,099,537	1,361,059	6,754,326	19,214,922
Receivables (net of allowances for uncollectibles):				
Taxes	5,246	36,663		41,909
Other	2,474,880	7,926	55,120	2,537,926
Other Current Assets	1,715			1,715
Inventories	257			257
Total Assets	\$ 19,778,884	\$ 1,767,448	\$ 7,753,332	\$ 29,299,664
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 43,757	\$	\$	\$ 43,757
Accounts Payable	1,316,897		165,888	1,482,785
Due to Other Funds	583			583
Accrued Wages	48,857			48,857
Unearned Revenue:				
Other	427,558	16,234		443,792
Total Liabilities	1,837,652	16,234	165,888	2,019,774
Deferred Inflows of Resources:				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable	1,715			1,715
Restricted For:				
Debt Service		1,751,214		1,751,214
Capital Projects			7,587,444	7,587,444
County Road Construction & Maintenance	4,483,797			4,483,797
Parks and Recreation	1,474,823			1,474,823
Building Construction & Improvement	959,348			959,348
Juvenile Services	926,167			926,167
Information and Technology	368,714			368,714
Election Services	445,315			445,315
Dispute Resolution	(21,803)			(21,803)
Criminal Justice	1,259,820			1,259,820
Child & Family Services	8,817			8,817
Law Library Program	4,180			4,180
Records Preservation	4,528,930			4,528,930
Court House Security	14,207			14,207
Historical Preservation Programs	12,288			12,288
Public Defender Program	1,733,614			1,733,614
Inmate Welfare	1,741,300			1,741,300
Total Fund Balances	17,941,232	1,751,214	7,587,444	27,279,890
Total Liabilities, Deferred Inflows & Fund Balances	\$ 19,778,884	\$ 1,767,448	\$ 7,753,332	\$ 29,299,664

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
Property Tax	\$ 1,819,182	\$ 6,934,757	\$	\$ 8,753,939
Intergovernmental	7,730,408			7,730,408
Fees of Office	1,665,393			1,665,393
Charges for Services	2,427,895			2,427,895
Fines and Forfeitures	334,075			334,075
Investment Earnings	288,990	48,492	68,033	405,515
Other	1,988,931	1,569	195,658	2,186,158
Total revenues	16,254,874	6,984,818	263,691	23,503,383
Expenditures:				
Current:				
General Administration	252,127			252,127
Judicial	4,090,769			4,090,769
Legal	2,061,742			2,061,742
Public Safety	945,983			945,983
Correctional	7,074,746			7,074,746
Facilities	509,644			509,644
Elections	44,584			44,584
Culture/Recreation	363,379			363,379
Transportation	3,381,286			3,381,286
Capital Outlay	3,344,325		1,114,294	4,458,619
Debt Service:				
Principal Retirement	93,676	4,575,000		4,668,676
Interest and Fiscal Charges	24,161	2,695,838	131,641	2,851,640
Total expenditures	22,186,422	7,270,838	1,245,935	30,703,195
Excess (deficiency) of revenues (under) expenditures	(5,931,548)	(286,020)	(982,244)	(7,199,812)
Other financing sources (uses):				
Transfers in	9,856,433	5,487,909		15,344,342
Transfers out	(2,643,704)		(5,487,909)	(8,131,613)
Issuance of Bonds		4,695,000		4,695,000
Issuance of Tax Notes			7,710,000	7,710,000
Premium on Refunding Bonds		552,742		552,742
Premium on Tax Notes			622,505	622,505
Payment to Refunded Debt Escrow Agent		(10,621,015)		(10,621,015)
Total other financing sources (uses)	7,212,729	114,636	2,844,596	10,171,961
Net change in fund balances	1,281,181	(171,384)	1,862,352	2,972,149
Fund balances/equity, October 1	16,660,051	1,922,598	5,725,092	24,307,741
Fund balances/equity, September 30	\$ 17,941,232	\$ 1,751,214	\$ 7,587,444	\$ 27,279,890

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 990,973	\$ 110,898	\$ 59,325	\$ 65,106
Investments	3,699,890	416,123	221,898	243,978
Receivables (net of allowances for uncollectibles):				
Taxes		371	371	371
Other	106,391	1,227	635	874
Other Current Assets				
Inventories				
Total Assets	\$ 4,797,254	\$ 528,619	\$ 282,229	\$ 310,329
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 7,368	\$ 218	\$ 361	\$ 171
Accounts Payable	226,121	2,295	1,590	47,034
Due to Other Funds				
Accrued Wages	7,458	283	339	252
Unearned Revenue:				
Other	72,510	164	164	164
Total Liabilities	313,457	2,960	2,454	47,621
Deferred Inflows of Resources:				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable				
Restricted For:				
County Road Construction & Maintenance	4,483,797			
Parks and Recreation		525,659	279,775	262,708
Building Construction & Improvement				
Juvenile Services				
Information and Technology				
Election Services				
Dispute Resolution				
Criminal Justice				
Child & Family Services				
Law Library Program				
Records Preservation				
Court House Security				
Historical Preservation Programs				
Public Defender Program				
Inmate Welfare				
Total Fund Balances	4,483,797	525,659	279,775	262,708
Total Liabilities, Deferred Inflows & Fund Balances	\$ 4,797,254	\$ 528,619	\$ 282,229	\$ 310,329

Shallowater Park	Permanent Improvement Fund	TJPC-C Commitment Reduce	TJPC-S Prevention/ Intervention	Star Program
\$ 86,684	\$ 247,231	\$ 20,773	\$ 25,599	\$ 63,685
325,258	930,057			
371	3,762			
911	3,226	54,983	10,417	259
<u>\$ 413,224</u>	<u>\$ 1,184,276</u>	<u>\$ 75,756</u>	<u>\$ 36,016</u>	<u>\$ 63,944</u>
\$ 364	\$	\$	\$	\$ 1,418
5,792	223,262	29,834	25,776	60,893
223				1,633
164	1,666	45,922	10,240	
<u>6,543</u>	<u>224,928</u>	<u>75,756</u>	<u>36,016</u>	<u>63,944</u>
406,681	959,348			
<u>406,681</u>	<u>959,348</u>			
<u>\$ 413,224</u>	<u>\$ 1,184,276</u>	<u>\$ 75,756</u>	<u>\$ 36,016</u>	<u>\$ 63,944</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund	Juvenile Food Service Fund
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 209,817	\$	\$ 9,909	\$
Investments	762,527			
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	3,240	200,894	71,411	18,515
Other Current Assets	160			
Inventories				
Total Assets	\$ 975,744	\$ 200,894	\$ 81,320	\$ 18,515
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 5,065	\$ 3,470	\$ 9,031	\$ 352
Accounts Payable	39,231	41,847	34,644	16,180
Due to Other Funds				
Accrued Wages	5,121	3,958	9,909	474
Unearned Revenue:				
Other		151,619	27,736	1,509
Total Liabilities	49,417	200,894	81,320	18,515
Deferred Inflows of Resources:				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable	160			
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services	926,167			
Information and Technology				
Election Services				
Dispute Resolution				
Criminal Justice				
Child & Family Services				
Law Library Program				
Records Preservation				
Court House Security				
Historical Preservation Programs				
Public Defender Program				
Inmate Welfare				
Total Fund Balances	926,327			
Total Liabilities, Deferred Inflows & Fund Balances	\$ 975,744	\$ 200,894	\$ 81,320	\$ 18,515

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LUBBOCK COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2013

	MH- Private Defender	CJD Drug Court	CO- Drug Court Fee	Dispute Resolution Fund
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$	\$	\$ 18,454	\$ 9,151
Investments			69,425	
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	3,627	4,622	3,398	13,620
Other Current Assets				1,137
Inventories				
Total Assets	\$ 3,627	\$ 4,622	\$ 91,277	\$ 23,908
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$	\$ 26	\$	\$ 573
Accounts Payable	3,627	4,528	9,148	42,066
Due to Other Funds				
Accrued Wages		68		555
Unearned Revenue:				
Other				1,380
Total Liabilities	3,627	4,622	9,148	44,574
Deferred Inflows of Resources:				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable				1,137
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services				
Information and Technology				
Election Services				
Dispute Resolution				(21,803)
Criminal Justice			82,129	
Child & Family Services				
Law Library Program				
Records Preservation				
Court House Security				
Historical Preservation Programs				
Public Defender Program				
Inmate Welfare				
Total Fund Balances			82,129	(20,666)
Total Liabilities, Deferred Inflows & Fund Balances	\$ 3,627	\$ 4,622	\$ 91,277	\$ 23,908

USDA AG Mediation	Domestic Relations Office	Truancy Mediation Program	Law Library	Election Services Fund
\$	\$	\$	\$ 2,701 9,002	\$
117,924	34,310 418	460	7,000	150,193
<u>\$ 117,924</u>	<u>\$ 34,728</u>	<u>\$ 460</u>	<u>\$ 18,703</u>	<u>\$ 150,193</u>
\$ 291 117,380	\$ 378 25,863	\$ 5 445	\$ 206 14,009	\$ 30,860
253	505	10	308	
<u>117,924</u>	<u>26,746</u>	<u>460</u>	<u>14,523</u>	<u>30,860</u>
	418			
				119,333
	7,564		4,180	
<u></u>	<u>7,982</u>	<u></u>	<u>4,180</u>	<u>119,333</u>
<u>\$ 117,924</u>	<u>\$ 34,728</u>	<u>\$ 460</u>	<u>\$ 18,703</u>	<u>\$ 150,193</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	Election Admin Fee Fund	Election Equipment Fund	Hazard Material EMG LEPC	Records Preservation Dist. Clerk
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 15,336	\$ 52,981	\$ 1,083	\$ 12,261
Investments	57,692	199,312		46,131
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	143	518		799
Other Current Assets				
Inventories				
Total Assets	\$ 73,171	\$ 252,811	\$ 1,083	\$ 59,191
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$	\$	\$	\$
Accounts Payable				
Due to Other Funds				
Accrued Wages				
Unearned Revenue:				
Other			1,083	
Total Liabilities			1,083	
Deferred Inflows of Resources:				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable				
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services				
Information and Technology				
Election Services	73,171	252,811		
Dispute Resolution				
Criminal Justice				
Child & Family Services				
Law Library Program				
Records Preservation				59,191
Court House Security				
Historical Preservation Programs				
Public Defender Program				
Inmate Welfare				
Total Fund Balances	73,171	252,811		59,191
Total Liabilities, Deferred Inflows & Fund Balances	\$ 73,171	\$ 252,811	\$ 1,083	\$ 59,191

Co. Clerk Records Preservation	Comm. Court Records Preservation	Court House Security	Court Record Preservation	Historic Preservation Fund
\$ 476,049	\$ 100,974	\$ 16,683	\$ 21,284	\$ 2,575
1,789,995	379,093		80,069	9,687
14,731	4,238	3,217	1,900	26
	257			
\$ 2,280,775	\$ 484,562	\$ 19,900	\$ 103,253	\$ 12,288
\$ 156	\$ 181	\$ 466	\$	\$
14,058	111	4,820		
226	203	407		
14,440	495	5,693		
2,266,335	484,067	14,207	103,253	12,288
2,266,335	484,067	14,207	103,253	12,288
\$ 2,280,775	\$ 484,562	\$ 19,900	\$ 103,253	\$ 12,288

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	Child Abuse Prevention	Judicial Technology Fund	Co & Dist CT Technology	Dist Court Record Technology
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 1,245	\$ 48,436	\$ 5,267	\$ 6,509
Investments		182,211	19,817	24,488
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	8	485	374	666
Other Current Assets				
Inventories				
Total Assets	\$ 1,253	\$ 231,132	\$ 25,458	\$ 31,663
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$	\$	\$	\$
Accounts Payable		441		
Due to Other Funds				
Accrued Wages				
Unearned Revenue:				
Other				
Total Liabilities		441		
Deferred Inflows of Resources:				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable				
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services				
Information and Technology		230,691	25,458	31,663
Election Services				
Dispute Resolution				
Criminal Justice				
Child & Family Services	1,253			
Law Library Program				
Records Preservation				
Court House Security				
Historical Preservation Programs				
Public Defender Program				
Inmate Welfare				
Total Fund Balances	1,253	230,691	25,458	31,663
Total Liabilities, Deferred Inflows & Fund Balances	\$ 1,253	\$ 231,132	\$ 25,458	\$ 31,663

County Clerk Archive	Regional Public Defender- Capital	Sheriff Contraband Fund	Inmate Supply Fund	Homeland Security Fund
\$ 336,570 1,266,146	\$ 95,151 306,161	\$ 872,164	\$ 1,741,300	\$
13,368	1,439,765			59,445
<u>\$ 1,616,084</u>	<u>\$ 1,841,077</u>	<u>\$ 872,164</u>	<u>\$ 1,741,300</u>	<u>\$ 59,445</u>
\$	\$ 11,504 82,193 13,766	\$	\$	\$ 59,445
	107,463			59,445
		872,164		
1,616,084				
	1,733,614			
<u>1,616,084</u>	<u>1,733,614</u>	<u>872,164</u>	<u>1,741,300</u> <u>1,741,300</u>	
<u>\$ 1,616,084</u>	<u>\$ 1,841,077</u>	<u>\$ 872,164</u>	<u>\$ 1,741,300</u>	<u>\$ 59,445</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	CDA Business Crimes	CDA Contraband Fund
ASSETS		
Assets:		
Pooled Cash & Cash Equivalents	\$ 65,809	\$ 240,616
Investments		
Receivables (net of allowances for uncollectibles):		
Taxes		
Other	6,765	
Other Current Assets		
Inventories		
Total Assets	\$ 72,574	\$ 240,616
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
Liabilities:		
Payroll Taxes and Related Items	\$ 151	\$
Accounts Payable	6,644	
Due to Other Funds	583	
Accrued Wages	285	
Unearned Revenue:		
Other		
Total Liabilities	7,663	
Deferred Inflows of Resources:		
Total Deferred Inflows of Resources		
Fund Balances		
Nonspendable		
Restricted For:		
County Road Construction & Maintenance		
Parks and Recreation		
Building Construction & Improvement		
Juvenile Services		
Information and Technology		
Election Services		
Dispute Resolution		
Criminal Justice	64,911	240,616
Child & Family Services		
Law Library Program		
Records Preservation		
Court House Security		
Historical Preservation Programs		
Public Defender Program		
Inmate Welfare		
Total Fund Balances	64,911	240,616
Total Liabilities, Deferred Inflows & Fund Balances	\$ 72,574	\$ 240,616

South Plains Auto Task Force	JAG Justice Assistance	Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 58,348	\$ 90,200	\$	\$ 6,197,249
			11,099,537
			5,246
75,902	41	3,543	2,474,880
			1,715
			257
\$ 134,250	\$ 90,241	\$ 3,543	\$ 19,778,884
\$ 1,493	\$	\$ 418	\$ 43,757
73,601	37,888	2,643	1,316,897
			583
1,673		482	48,857
57,483	52,353		427,558
134,250	90,241	3,543	1,837,652
			1,715
			4,483,797
			1,474,823
			959,348
			926,167
			368,714
			445,315
			(21,803)
			1,259,820
			8,817
			4,180
			4,528,930
			14,207
			12,288
			1,733,614
			1,741,300
			17,941,232
\$ 134,250	\$ 90,241	\$ 3,543	\$ 19,778,884

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	52,521	76,347	76,347	76,340
Fees of Office				
Charges for Services	1,908,578			
Fines and Forfeitures				
Investment Earnings	77,403	9,923	7,571	6,186
Other	312,401	8,912	8,844	3,745
Total revenues	2,350,903	95,182	92,762	86,271
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation		70,690	97,711	113,278
Transportation	3,381,286			
Capital Outlay	886,251	38,662	178,326	64,406
Debt Service:				
Principal Retirement	93,676			
Interest and Fiscal Charges	24,161			
Total expenditures	4,385,374	109,352	276,037	177,684
Excess (deficiency) of revenues (under) expenditures	(2,034,471)	(14,170)	(183,275)	(91,413)
Other financing sources (uses):				
Transfers in	2,278,558			
Transfers out				
Total other financing sources (uses)	2,278,558			
Net change in fund balances	244,087	(14,170)	(183,275)	(91,413)
Fund balances/equity, October 1	4,239,710	539,829	463,050	354,121
Fund balances/equity, September 30	\$ 4,483,797	\$ 525,659	\$ 279,775	\$ 262,708

Shallowater Park	Permanent Improvement Fund	Safe School Program/ JJAEP	TJPC-C Commitment Reduce	TJPC-S Prevention/ Intervention
\$ 76,353	\$ 1,513,795	\$ 105,544	\$ 306,308	\$ 49,051
9,748	27,442			
3,005	485,232			
89,106	2,026,469	105,544	306,308	49,051
		105,544	306,308	49,051
	509,644			
81,700				
177,904	1,657,910			
259,604	2,167,554	105,544	306,308	49,051
(170,498)	(141,085)			
(170,498)	(141,085)			
577,179	1,100,433			
\$ 406,681	\$ 959,348	\$	\$	\$

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Star Program	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	270,718		1,514,375	57,688
Fees of Office				
Charges for Services		10,951		275,410
Fines and Forfeitures				
Investment Earnings		25,623		
Other		3,058		
Total revenues	270,718	39,632	1,514,375	333,098
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional	406,077	1,690,980	1,482,876	2,493,018
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay			75,000	23,333
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	406,077	1,690,980	1,557,876	2,516,351
Excess (deficiency) of revenues (under) expenditures	(135,359)	(1,651,348)	(43,501)	(2,183,253)
Other financing sources (uses):				
Transfers in	135,359	4,500,000	43,501	2,183,253
Transfers out		(2,637,909)		
Total other financing sources (uses)	135,359	1,862,091	43,501	2,183,253
Net change in fund balances		210,743		
Fund balances/equity, October 1		715,584		
Fund balances/equity, September 30	\$	\$ 926,327	\$	\$

Juvenile Food Service Fund	Title IV-E	Re-Entry Drug Court	CJD DWI Court	CJD-Family Recovery Court
\$ 130,668	\$ 105,254	\$ 39,014	\$ 37,291	\$ 30,622
<u>130,668</u>	<u>105,254</u>	<u>39,014</u>	<u>37,291</u>	<u>30,622</u>
		39,014	37,291	30,622
254,165	257,553			
<u>254,165</u>	<u>257,553</u>	<u>39,014</u>	<u>37,291</u>	<u>30,622</u>
(123,497)	(152,299)			
123,497	152,299			
<u>123,497</u>	<u>152,299</u>			
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	On Line Access	MH- Private Defender	CJD Drug Court	CO- Drug Court Fee
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental		14,507	36,413	
Fees of Office	54,437			52,730
Charges for Services				
Fines and Forfeitures				
Investment Earnings	1,109			1,285
Other	262			
Total revenues	55,808	14,507	36,413	54,015
Expenditures:				
Current:				
General Administration				
Judicial	36,785	143,627	36,413	30,023
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	36,785	143,627	36,413	30,023
Excess (deficiency) of revenues (under) expenditures	19,023	(129,120)		23,992
Other financing sources (uses):				
Transfers in		129,120		
Transfers out				
Total other financing sources (uses)		129,120		
Net change in fund balances	19,023			23,992
Fund balances/equity, October 1	61,879			58,137
Fund balances/equity, September 30	\$ 80,902	\$	\$	\$ 82,129

Dispute Resolution Fund	USDA AG Mediation	Domestic Relations Office	Truancy Mediation Program	Law Library
\$	\$	\$	\$	\$
340,460	157,273 575	192,505	50,486	177,372
7	66,644	2		261 639
<u>340,467</u>	<u>224,492</u>	<u>192,507</u>	<u>50,486</u>	<u>178,272</u>
363,344	224,677	191,348	56,095	93,994
				97,313
<u>363,344</u>	<u>224,677</u>	<u>191,348</u>	<u>56,095</u>	<u>191,307</u>
(22,877)	(185)	1,159	(5,609)	(13,035)
(5,795)	185		5,609	
<u>(5,795)</u>	<u>185</u>		<u>5,609</u>	
(28,672)		1,159		(13,035)
8,006		6,823		17,215
<u>\$ (20,666)</u>	<u>\$</u>	<u>\$ 7,982</u>	<u>\$</u>	<u>\$ 4,180</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Election Services Fund	Election Admin Fee Fund	Election Equipment Fund	Records Preservation Dist. Clerk
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Fees of Office				18,695
Charges for Services	44,584	4,975	6,025	
Fines and Forfeitures				
Investment Earnings		1,060	4,481	953
Other				
Total revenues	44,584	6,035	10,506	19,648
Expenditures:				
Current:				
General Administration				
Judicial				5,733
Legal				
Public Safety				
Correctional				
Facilities				
Elections	44,584			
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	44,584			5,733
Excess (deficiency) of revenues (under) expenditures		6,035	10,506	13,915
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances		6,035	10,506	13,915
Fund balances/equity, October 1	119,333	67,136	242,305	45,276
Fund balances/equity, September 30	\$ 119,333	\$ 73,171	\$ 252,811	\$ 59,191

<u>Co. Clerk Records Preservation</u>	<u>Comm. Court Records Preservation</u>	<u>Court House Security</u>	<u>Court Record Preservation</u>	<u>Historic Preservation Fund</u>
\$	\$	\$	\$	\$
273,040	88,214	118,526	38,547	
39,997	9,048	94	1,669	478
<u>313,037</u>	<u>97,262</u>	<u>118,620</u>	<u>40,216</u>	<u>478</u>
155,077	56,464			
		111,487		
	60,659		10,944	
<u>155,077</u>	<u>117,123</u>	<u>111,487</u>	<u>10,944</u>	
157,960	(19,861)	7,133	29,272	478
<u>157,960</u>	<u>(19,861)</u>	<u>7,133</u>	<u>29,272</u>	<u>478</u>
2,108,375	503,928	7,074	73,981	11,810
<u>\$ 2,266,335</u>	<u>\$ 484,067</u>	<u>\$ 14,207</u>	<u>\$ 103,253</u>	<u>\$ 12,288</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Child Abuse Prevention	Judicial Technology Fund	Co & Dist CT Technology	Dist Court Record Technology
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Fees of Office	130	31,596	8,460	17,519
Charges for Services				
Fines and Forfeitures				
Investment Earnings	17	4,106	391	616
Other		10		
Total revenues	147	35,712	8,851	18,135
Expenditures:				
Current:				
General Administration				
Judicial		19,298		15,510
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures		19,298		15,510
Excess (deficiency) of revenues (under) expenditures	147	16,414	8,851	2,625
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances	147	16,414	8,851	2,625
Fund balances/equity, October 1	1,106	214,277	16,607	29,038
Fund balances/equity, September 30	\$ 1,253	\$ 230,691	\$ 25,458	\$ 31,663

County Clerk Archive	Regional Public Defender- Capital	Sheriff Contraband Fund	Inmate Supply Fund	VINE
\$	\$	\$	\$	\$
	4,119,407			29,174
279,898				
		334,075		
27,468	9,559	11,718	3,118	
		107,025	682,983	
307,366	4,128,966	452,818	686,101	29,174
40,586				
	3,696,453			
		361,072	398,985	29,174
		29,227		
40,586	3,696,453	390,299	398,985	29,174
266,780	432,513	62,519	287,116	
	144,659			
	144,659			
266,780	577,172	62,519	287,116	
1,349,304	1,156,442	809,645	1,454,184	
\$ 1,616,084	\$ 1,733,614	\$ 872,164	\$ 1,741,300	\$

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Homeland Security Fund	CDA Business Crimes	CDA Contraband Fund
Revenue:			
Taxes			
Property Tax	\$	\$	\$
Intergovernmental	74,439		
Fees of Office		150,061	
Charges for Services			
Fines and Forfeitures			
Investment Earnings		710	4,262
Other		64,202	204,461
Total revenues	<u>74,439</u>	<u>214,973</u>	<u>208,723</u>
Expenditures:			
Current:			
General Administration			
Judicial			
Legal		178,902	247,531
Public Safety	74,439		
Correctional			
Facilities			
Elections			
Culture/Recreation			
Transportation			
Capital Outlay			
Debt Service:			
Principal Retirement			
Interest and Fiscal Charges			
Total expenditures	<u>74,439</u>	<u>178,902</u>	<u>247,531</u>
Excess (deficiency) of revenues (under) expenditures		36,071	(38,808)
Other financing sources (uses):			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Net change in fund balances		36,071	(38,808)
Fund balances/equity, October 1		28,840	279,424
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>

South Plains Auto Task Force	JAG Justice Assistance	Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$	\$	\$	\$
377,413	97,537	74,705	1,819,182
			7,730,408
			1,665,393
			2,427,895
			334,075
	2,685		288,990
37,508			1,988,931
414,921	100,222	74,705	16,254,874
			252,127
			4,090,769
535,088	55,832	114,931	2,061,742
			945,983
			7,074,746
			509,644
			44,584
			363,379
			3,381,286
	44,390		3,344,325
			93,676
			24,161
535,088	100,222	114,931	22,186,422
(120,167)		(40,226)	(5,931,548)
120,167		40,226	9,856,433
			(2,643,704)
120,167		40,226	7,212,729
			1,281,181
			16,660,051
\$	\$	\$	\$
			17,941,232

LUBBOCK COUNTY, TEXAS

CONSOLIDATED ROAD & BRIDGE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 412,600	\$ 412,600	\$ 52,521	\$ (360,079)
Charges for Services	1,861,308	1,861,308	1,908,578	47,270
Investment Earnings	80,000	80,000	77,403	(2,597)
Other	165,500	165,500	312,401	146,901
Total revenues	2,519,408	2,519,408	2,350,903	(168,505)
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	2,278,558	2,278,558	2,103,331	175,227
Supplies	1,215,000	1,288,748	396,517	892,231
Maintenance	1,037,000	1,037,000	721,744	315,256
Utilities	50,000	50,000	33,146	16,854
Training/Dues	10,000	10,000	9,537	463
Professional/Contract Services	46,000	143,100	107,995	35,105
Rental/Leases	111,175	111,175	9,016	102,159
Total Transportation	4,747,733	4,918,581	3,381,286	1,537,295
Capital Outlay	885,000	886,251	886,251	
Debt Service				
Principal Retirement	90,794	93,678	93,676	2
Interest and Fiscal Charges	27,044	24,161	24,161	
Total Debt Service	117,838	117,839	117,837	2
Total expenditures	5,750,571	5,922,671	4,385,374	1,537,297
Excess (deficiency) of revenues (under) expenditures	(3,231,163)	(3,403,263)	(2,034,471)	1,368,792
Other financing sources (uses):				
Transfers in	2,278,558	2,278,558	2,278,558	
Total other financing sources (uses)	2,278,558	2,278,558	2,278,558	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(952,605)	(1,124,705)	244,087	1,368,792
Fund balances/equity, October 1	4,239,710	4,239,710	4,239,710	
Fund balances/equity, September 30	\$ 3,287,105	\$ 3,115,005	\$ 4,483,797	\$ 1,368,792

LUBBOCK COUNTY, TEXAS
EXHIBIT C-6

PRECINCT 1 PARK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 77,173	\$ 77,173	\$ 76,347	\$ (826)
<i>Investment Earnings</i>	18,600	18,600	9,923	(8,677)
<i>Other</i>	9,000	9,000	8,912	(88)
Total revenues	104,773	104,773	95,182	(9,591)
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries & Benefits</i>	61,346	69,346	58,992	10,354
<i>Supplies</i>	7,000	7,000	1,273	5,727
<i>Maintenance</i>	10,000	10,000	3,622	6,378
<i>Utilities</i>	10,000	10,000	6,803	3,197
<i>Professional Contract Services</i>	10,000	2,000		2,000
Total Culture/Recreation	98,346	98,346	70,690	27,656
<i>Capital Outlay</i>	38,667	38,667	38,662	5
Total expenditures	137,013	137,013	109,352	27,661
Excess (deficiency) of revenues (under) expenditures	(32,240)	(32,240)	(14,170)	18,070
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(32,240)	(32,240)	(14,170)	18,070
Fund balances/equity, October 1	539,829	539,829	539,829	
Fund balances/equity, September 30	\$ 507,589	\$ 507,589	\$ 525,859	\$ 18,070

LUBBOCK COUNTY, TEXAS

SLATON/ROOSEVELT PARKS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 77,173	\$ 77,173	\$ 76,347	\$ (826)
Investment Earnings	13,260	13,260	7,571	(5,689)
Other	9,300	9,300	8,844	(456)
Total revenues	99,733	99,733	92,762	(6,971)
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	95,777	95,777	85,338	10,439
Supplies	4,500	4,500	2,135	2,365
Maintenance	204,400	54,400	3,090	51,310
Utilities	10,000	10,000	6,625	3,375
Training/Dues	1,000	1,000	523	477
Professional Contract Services	1,200	1,200		1,200
Total Culture/Recreation	316,877	166,877	97,711	69,166
Capital Outlay	38,667	188,667	178,326	10,341
Total expenditures	355,544	355,544	276,037	79,507
Excess (deficiency) of revenues (under) expenditures	(255,811)	(255,811)	(183,275)	72,536
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(255,811)	(255,811)	(183,275)	72,536
Fund balances/equity, October 1	463,050	463,050	463,050	
Fund balances/equity, September 30	\$ 207,239	\$ 207,239	\$ 279,775	\$ 72,536

LUBBOCK COUNTY, TEXAS

IDALOU/NEW DEAL PARKS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 77,173	\$ 77,173	\$ 76,340	\$ (833)
Investment Earnings	9,400	9,400	6,186	(3,214)
Other	6,500	6,500	3,745	(2,755)
Total revenues	93,073	93,073	86,271	(6,802)
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	60,341	60,341	48,567	11,774
Supplies	6,000	10,000	1,759	8,241
Maintenance	15,000	31,500	52,798	(21,298)
Utilities	12,000	12,000	10,154	1,846
Total Culture/Recreation	93,341	113,841	113,278	563
Capital Outlay	138,667	118,167	64,406	53,761
Total expenditures	232,008	232,008	177,684	54,324
Excess (deficiency) of revenues (under) expenditures	(138,935)	(138,935)	(91,413)	47,522
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(138,935)	(138,935)	(91,413)	47,522
Fund balances/equity, October 1	354,121	354,121	354,121	
Fund balances/equity, September 30	\$ 215,186	\$ 215,186	\$ 262,708	\$ 47,522

LUBBOCK COUNTY, TEXAS
SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 77,173	\$ 77,173	\$ 76,353	\$ (820)
Investment Earnings	16,000	16,000	9,748	(6,252)
Other	2,400	2,400	3,005	605
Total revenues	95,573	95,573	89,106	(6,467)
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	57,034	57,034	53,552	3,482
Supplies	10,000	10,000	3,442	6,558
Maintenance	69,500	19,500	13,312	6,188
Utilities	10,000	10,000	7,019	2,981
Professional Contract Services	15,000	15,000	4,375	10,625
Total Culture/Recreation	161,534	111,534	81,700	29,834
Capital Outlay	63,667	183,667	177,904	5,763
Total expenditures	225,201	295,201	259,604	35,597
Excess (deficiency) of revenues (under) expenditures	(129,628)	(199,628)	(170,498)	29,130
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(129,628)	(199,628)	(170,498)	29,130
Fund balances/equity, October 1	577,179	577,179	577,179	
Fund balances/equity, September 30	\$ 447,551	\$ 377,551	\$ 406,681	\$ 29,130

LUBBOCK COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 1,542,099	\$ 1,542,099	\$ 1,513,795	\$ (28,304)
Investment Earnings	35,000	35,000	27,442	(7,558)
Other	483,732	483,732	485,232	1,500
Total revenues	2,060,831	2,060,831	2,026,469	(34,362)
Expenditures:				
Current:				
Facilities				
Professional/Contracted Services	700,000	700,000	369,521	330,479
Rental/Leases	395,000	245,000	140,123	104,877
Total Facilities	1,095,000	945,000	509,644	435,356
Capital Outlay	1,872,000	2,022,000	1,657,910	364,090
Total expenditures	2,967,000	2,967,000	2,167,554	799,446
Excess (deficiency) of revenues (under) expenditures	(906,169)	(906,169)	(141,085)	765,084
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(906,169)	(906,169)	(141,085)	765,084
Fund balances/equity, October 1	1,100,433	1,100,433	1,100,433	
Fund balances/equity, September 30	\$ 194,264	\$ 194,264	\$ 959,348	\$ 765,084

LUBBOCK COUNTY, TEXAS

EXHIBIT C-11

SAFE SCHOOL PROGRAM/ JJAEP

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 73,154	\$ 105,544	\$ 105,544	\$
Total revenues	73,154	105,544	105,544	
Expenditures:				
Current:				
Correctional				
Professional Contract Services	73,154	105,544	105,544	
Total Correctional	73,154	105,544	105,544	
Total expenditures	73,154	105,544	105,544	
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-12

TJPC- C COMMITMENT REDUCE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 329,896	\$ 329,896	\$ 306,308	\$ (23,588)
Total revenues	329,896	329,896	306,308	(23,588)
Expenditures:				
Current:				
Correctional				
Supplies	14,896	24,896	11,098	13,798
Utilities	155,000	200,000	198,261	1,739
Professional Contract Services	160,000	105,000	96,949	8,051
Total Correctional	329,896	329,896	306,308	23,588
Total expenditures	329,896	329,896	306,308	23,588
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
TJPC-S PREVENTION/INTERVENTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 76,580	\$ 76,580	\$ 49,051	\$ (27,529)
Total revenues	76,580	76,580	49,051	(27,529)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	43,044	46,544	41,695	4,849
Supplies	16,768	2,000	336	1,664
Utilities		675	540	135
Training/Dues	16,768	14,311	1,107	13,204
Professional Contract Services		13,050	5,373	7,677
Total Correctional	76,580	76,580	49,051	27,529
Total expenditures	76,580	76,580	49,051	27,529
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-14

STAR PROGRAM- JUVENILE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 324,404	\$ 324,404	\$ 270,718	\$ (53,686)
Total revenues	324,404	324,404	270,718	(53,686)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	458,205	458,205	387,698	70,507
Supplies	8,500	8,500	7,034	1,466
Maintenance	13,000	13,000	9,605	3,395
Training/Dues	6,900	6,900	1,740	5,160
Total Correctional	486,605	486,605	406,077	80,528
Total expenditures	486,605	486,605	406,077	80,528
Excess (deficiency) of revenues (under) expenditures	(162,201)	(162,201)	(135,359)	26,842
Transfers in	162,201	162,201	135,359	(26,842)
Total other financing sources (uses)	162,201	162,201	135,359	(26,842)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

JUVENILE PROBATION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 13,000	\$ 13,000	\$ 10,951	\$ (2,049)
Investment Earnings	29,500	29,500	25,623	(3,877)
Other	3,800	3,800	3,058	(742)
Total revenues	46,300	46,300	39,632	(6,668)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,525,524	1,525,524	1,350,816	174,708
Supplies	56,350	71,350	56,020	15,330
Maintenance	45,000	45,000	33,987	11,013
Utilities	145,000	145,000	120,896	24,104
Training/Dues	90,475	90,475	51,504	38,971
Professional Contract Services	190,000	175,000	77,645	97,355
Insurance/Bonds	250	250	112	138
Total Correctional	2,052,599	2,052,599	1,690,980	361,619
Total expenditures	2,052,599	2,052,599	1,690,980	361,619
Excess (deficiency) of revenues (under) expenditures	(2,006,299)	(2,006,299)	(1,651,348)	354,951
Other financing sources (uses):				
Transfers in	4,500,000	4,500,000	4,500,000	
Transfers out	(3,377,892)	(3,377,892)	(2,637,909)	739,983
Total other financing sources (uses)	1,122,108	1,122,108	1,862,091	739,983
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(884,191)	(884,191)	210,743	1,094,934
Fund balances/equity, October 1	715,584	715,584	715,584	
Fund balances/equity, September 30	\$ (168,607)	\$ (168,607)	\$ 926,327	\$ 1,094,934

LUBBOCK COUNTY, TEXAS
EXHIBIT C-16

JUVENILE PROBATION COMMISSION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 1,429,579	\$ 1,448,017	\$ 1,514,375	\$ 66,358
Total revenues	1,429,579	1,448,017	1,514,375	66,358
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,139,394	1,156,724	1,126,153	30,571
Utilities	269,444	287,882	285,199	2,683
Training/Dues	17,852	13,552	13,225	327
Professional Contract Services	73,135	60,490	58,299	2,191
Total Correctional	1,499,825	1,518,648	1,482,876	35,772
Capital Outlay			75,000	(75,000)
Total expenditures	1,499,825	1,518,648	1,557,876	(39,228)
Excess (deficiency) of revenues (under) expenditures	(70,246)	(70,631)	(43,501)	27,130
Transfers in	70,246	70,631	43,501	(27,130)
Total other financing sources (uses)	70,246	70,631	43,501	(27,130)
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-17

JUVENILE DETENTION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$	\$ 57,688	\$ 57,688
Charges for Services	288,000	288,000	275,410	(12,590)
Total revenues	288,000	288,000	333,098	45,098
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	2,742,199	2,726,814	2,343,678	383,136
Supplies	68,572	83,572	66,214	17,358
Maintenance	3,500	3,500	2,276	1,224
Training/Dues	13,500	13,500	9,006	4,494
Professional Contract Services	308,000	285,000	71,844	213,156
Total Correctional	3,135,771	3,112,386	2,493,018	619,368
Capital Outlay	16,000	24,000	23,333	667
Total expenditures	3,151,771	3,136,386	2,516,351	620,035
Excess (deficiency) of revenues (under) expenditures	(2,863,771)	(2,848,386)	(2,183,253)	665,133
Transfers in	2,863,771	2,848,386	2,183,253	(665,133)
Total other financing sources (uses)	2,863,771	2,848,386	2,183,253	(665,133)
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-18

JUVENILE FOOD SERVICE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 125,500	\$ 125,500	\$ 130,668	\$ 5,168
Total revenues	125,500	125,500	130,668	5,168
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	131,200	131,200	112,792	18,408
Supplies	136,500	151,500	131,589	19,911
Maintenance	250	250		250
Professional Contract Services	7,000	7,000	7,675	(675)
Rental/Leases	2,200	2,200	2,109	91
Total Correctional	277,150	292,150	254,165	37,985
Total expenditures	277,150	292,150	254,165	37,985
Excess (deficiency) of revenues (under) expenditures	(151,650)	(166,650)	(123,497)	43,153
Transfers in	151,650	166,650	123,497	(43,153)
Total other financing sources (uses)	151,650	166,650	123,497	(43,153)
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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 130,772	\$ 130,772	\$ 105,254	\$ (25,518)
Total revenues	130,772	130,772	105,254	(25,518)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	56,396	56,396	55,570	826
Utilities	204,400	204,400	201,983	2,417
Total Correctional	260,796	260,796	257,553	3,243
Total expenditures	260,796	260,796	257,553	3,243
Excess (deficiency) of revenues (under) expenditures	(130,024)	(130,024)	(152,299)	(22,275)
Transfers in	130,024	130,024	152,299	22,275
Total other financing sources (uses)	130,024	130,024	152,299	22,275
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-20

CJD RE-ENTRY DRUG COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 69,121	\$ 48,960	\$ 39,014	\$ (9,946)
Total revenues	69,121	48,960	39,014	(9,946)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	28,266	12,309	12,306	3
Supplies	25,000	23,691	25,943	(2,252)
Training/Dues	2,500			
Professional/Contract Services	13,355	12,960	765	12,195
Total Judicial	69,121	48,960	39,014	9,946
Total expenditures	69,121	48,960	39,014	9,946
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-21

CJD- DWI COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 76,806	\$ 62,679	\$ 37,291	\$ (25,388)
Total revenues	76,806	62,679	37,291	(25,388)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	19,765	12,313	12,309	4
Supplies	12,200	19,637	13,231	6,406
Training/Dues	2,500	2,500		2,500
Professional/Contract Services	15,506	28,229	11,751	16,478
Total Judicial	49,971	62,679	37,291	25,388
Total expenditures	76,806	62,679	37,291	25,388
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-22

CJD- FAMILY RECOVERY COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 74,056	\$ 48,450	\$ 30,622	\$ (17,828)
Total revenues	74,056	48,450	30,622	(17,828)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	45,354	12,315	12,310	5
Supplies	7,750	16,685	5,711	10,974
Training/Dues	2,500	1,500		1,500
Professional/Contract Services	18,452	17,950	12,601	5,349
Total Judicial	74,056	48,450	30,622	17,828
Total expenditures	74,056	48,450	30,622	17,828
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

ON LINE ACCESS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 40,000	\$ 40,000	\$ 54,437	\$ 14,437
<i>Investment Earnings</i>			1,109	1,109
<i>Other</i>			262	262
Total revenues	40,000	40,000	55,808	15,808
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	35,000	34,650	34,306	344
<i>Utilities</i>		350	318	32
<i>Training/Dues</i>	5,000	5,000	2,161	2,839
Total Judicial	40,000	40,000	36,785	3,215
Total expenditures	40,000	40,000	36,785	3,215
Excess (deficiency) of revenues (under) expenditures			19,023	19,023
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			19,023	19,023
Fund balances/equity, October 1	61,879	61,879	61,879	
Fund balances/equity, September 30	\$ 61,879	\$ 61,879	\$ 80,902	\$ 19,023

LUBBOCK COUNTY, TEXAS

EXHIBIT C-24

MH-PRIVATE DEFENDER
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 32,280	\$ 32,280	\$ 14,507	\$ (17,773)
Total revenues	32,280	32,280	14,507	(17,773)
Expenditures:				
Current:				
Judicial				
Professional/Contract Services	161,400	161,400	143,627	17,773
Total Judicial	161,400	161,400	143,627	17,773
Total expenditures	161,400	161,400	143,627	17,773
Excess (deficiency) of revenues (under) expenditures	(129,120)	(129,120)	(129,120)	
Transfers in	129,120	129,120	129,120	
Total other financing sources (uses)	129,120	129,120	129,120	
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-25

CJD- DRUG COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 82,722	\$ 82,722	\$ 36,413	\$ (46,309)
Total revenues	82,722	82,722	36,413	(46,309)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	46,600	46,600	12,086	34,514
Supplies	18,000	18,000	11,221	6,779
Training/Dues	2,500	2,500	412	2,088
Professional/Contract Services	15,622	15,622	12,694	2,928
Total Judicial	82,722	82,722	36,413	46,309
Total expenditures	82,722	82,722	36,413	46,309
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-26

CO- DRUG COURT FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 50,000	\$ 50,000	\$ 52,730	\$ 2,730
<i>Investment Earnings</i>			1,285	1,285
Total revenues	50,000	50,000	54,015	4,015
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	12,000	8,800	4,942	3,858
<i>Utilities</i>	7,000	10,200	9,769	431
<i>Training/Dues</i>	31,000	31,000	15,312	15,688
Total Judicial	50,000	50,000	30,023	19,977
Total expenditures	50,000	50,000	30,023	19,977
Excess (deficiency) of revenues (under) expenditures			23,992	23,992
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			23,992	23,992
Fund balances/equity, October 1	58,137	58,137	58,137	
Fund balances/equity, September 30	\$ 58,137	\$ 58,137	\$ 82,129	\$ 23,992

LUBBOCK COUNTY, TEXAS
EXHIBIT C-27

DISPUTE RESOLUTION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 377,640	\$ 393,398	\$ 340,460	\$ (52,938)
<i>Investment Earnings</i>			7	7
Total revenues	377,640	393,398	340,467	(52,931)
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	210,336	250,611	234,181	16,430
<i>Supplies</i>	24,489	28,714	27,667	1,047
<i>Utilities</i>	1,260	1,285	991	294
<i>Training/Dues</i>	10,690	21,064	21,354	(290)
<i>Professional Contract Services</i>	79,732	85,490	79,151	6,339
Total Legal	326,507	387,164	363,344	23,820
Total expenditures	326,507	387,164	363,344	23,820
Excess (deficiency) of revenues (under) expenditures	51,133	6,234	(22,877)	(29,111)
Other financing sources (uses):				
<i>Transfers out</i>	(51,133)	(6,234)	(5,795)	439
Total other financing sources (uses)	(51,133)	(6,234)	(5,795)	439
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(28,672)	(28,672)
Fund balances/equity, October 1	8,006	8,006	8,006	
Fund balances/equity, September 30	\$ 8,006	\$ 8,006	\$ (20,666)	\$ (28,672)

LUBBOCK COUNTY, TEXAS
EXHIBIT C-28

USDA-AG-MEDIATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 100,000	\$ 253,509	\$ 157,273	\$ (96,236)
Fees of Office	5,000	5,000	575	(4,425)
Other		95,000	66,644	(28,356)
Total revenues	105,000	353,509	224,492	(129,017)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	90,941	136,721	112,337	24,384
Supplies	70	35,073	1,579	33,494
Utilities	1,000	1,000	450	550
Training/Dues	5,661	45,087	12,809	32,278
Professional Contract Services	52,328	40,729	30,858	9,871
Other		95,000	66,644	28,356
Total Legal	150,000	353,610	224,677	128,933
Total expenditures	150,000	353,610	224,677	128,933
Excess (deficiency) of revenues (under) expenditures	(45,000)	(101)	(185)	(84)
Transfers in	45,000	101	185	84
Total other financing sources (uses)	45,000	101	185	84
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

DOMESTIC RELATIONS OFFICE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 175,190	\$ 193,990	\$ 192,505	\$ (1,485)
<i>Investment Earnings</i>			2	2
Total revenues	175,190	193,990	192,507	(1,483)
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	111,394	120,194	116,963	3,231
<i>Supplies</i>	6,716	5,666	5,406	260
<i>Training/Dues</i>	5,200	1,928	2,900	(972)
<i>Professional Contract Services</i>	51,880	66,202	66,079	123
Total Legal	175,190	193,990	191,348	2,642
Total expenditures	175,190	193,990	191,348	2,642
Excess (deficiency) of revenues (under) expenditures			1,159	1,159
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			1,159	1,159
Fund balances/equity, October 1	6,823	6,823	6,823	
Fund balances/equity, September 30	\$ 6,823	\$ 6,823	\$ 7,982	\$ 1,159

LUBBOCK COUNTY, TEXAS
EXHIBIT C-30

TRUANCY MEDIATION PROGRAM

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 55,196	\$ 55,196	\$ 50,486	\$ (4,710)
Total revenues	55,196	55,196	50,486	(4,710)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	35,144	39,881	36,726	3,155
Supplies	10,455	6,020	6,039	(19)
Training/Dues	2,530	3,268	1,969	1,299
Professional Contract Services	13,200	12,160	11,361	799
Total Legal	61,329	61,329	56,095	5,234
Total expenditures	61,329	61,329	56,095	5,234
Excess (deficiency) of revenues (under) expenditures	(6,133)	(6,133)	(5,609)	524
Transfers in	6,133	6,133	5,609	(524)
Total other financing sources (uses)	6,133	6,133	5,609	(524)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-31

LAW LIBRARY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 177,000	\$ 177,000	\$ 177,372	\$ 372
Investment Earnings	600	600	261	(339)
Other	750	750	639	(111)
Total revenues	178,350	178,350	178,272	(78)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	51,924	52,556	52,126	430
Supplies	325	325	321	4
Maintenance	50	50		50
Utilities	30	30		30
Training/Dues	30	30	15	15
Professional Contract Services	43,619	43,619	41,532	2,087
Total Legal	95,978	96,610	93,994	2,616
Capital Outlay	92,670	104,538	97,313	7,225
Total expenditures	188,648	201,148	191,307	9,841
Excess (deficiency) of revenues (under) expenditures	(10,298)	(22,798)	(13,035)	9,763
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(10,298)	(22,798)	(13,035)	9,763
Fund balances/equity, October 1	17,215	17,215	17,215	
Fund balances/equity, September 30	\$ 6,917	\$ (5,583)	\$ 4,180	\$ 9,763

LUBBOCK COUNTY, TEXAS

EXHIBIT C-32

ELECTION SERVICES FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 618,893	\$ 618,893	\$ 44,584	\$ (574,309)
Total revenues	618,893	618,893	44,584	(574,309)
Expenditures:				
Current:				
<i>Elections</i>				
<i>Salaries & Benefits</i>	117,041	117,041	4,042	112,999
<i>Supplies</i>	31,852	31,852	9,724	22,128
<i>Maintenance</i>	3,000	3,000	39	2,961
<i>Utilities</i>	3,000	3,000		3,000
<i>Training/Dues</i>	4,000	4,000	191	3,809
<i>Professional/Contract Services</i>	445,000	445,000	30,588	414,412
<i>Rental/Leases</i>	15,000	15,000		15,000
Total Elections	618,893	618,893	44,584	574,309
Total expenditures	618,893	618,893	44,584	574,309
Excess (deficiency) of revenues (under) expenditures				
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	119,333	119,333	119,333	
Fund balances/equity, September 30	\$ 119,333	\$ 119,333	\$ 119,333	\$

LUBBOCK COUNTY, TEXAS
EXHIBIT C-33

ELECTION ADMIN. FEE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 27,639	\$ 27,639	\$ 4,975	\$ (22,664)
<i>Investment Earnings</i>	5,200	5,200	1,060	(4,140)
Total revenues	32,839	32,839	6,035	(26,804)
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>	32,839	32,839		32,839
<i>Total Elections</i>	32,839	32,839		32,839
Total expenditures	32,839	32,839		32,839
Excess (deficiency) of revenues (under) expenditures			6,035	6,035
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			6,035	6,035
Fund balances/equity, October 1	67,136	67,136	67,136	
Fund balances/equity, September 30	\$ 67,136	\$ 67,136	\$ 73,171	\$ 6,035

LUBBOCK COUNTY, TEXAS

EXHIBIT C-34

ELECTION EQUIPMENT FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 62,781	\$ 62,781	\$ 6,025	\$ (56,756)
<i>Investment Earnings</i>	5,500	5,500	4,481	(1,019)
Total revenues	68,281	68,281	10,506	(57,775)
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>	68,281	68,281		68,281
Total Elections	68,281	68,281		68,281
Total expenditures	68,281	68,281		68,281
Excess (deficiency) of revenues (under) expenditures			10,506	10,506
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			10,506	10,506
Fund balances/equity, October 1	242,305	242,305	242,305	
Fund balances/equity, September 30	\$ 242,305	\$ 242,305	\$ 252,811	\$ 10,506

LUBBOCK COUNTY, TEXAS
RECORDS PRESERVATION DIST CLK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 20,640	\$ 20,640	\$ 18,695	\$ (1,945)
<i>Investment Earnings</i>	1,530	1,530	953	(577)
Total revenues	22,170	22,170	19,648	(2,522)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries & Benefits</i>	15,170	15,170		15,170
<i>Supplies</i>	7,000	7,000	5,733	1,267
Total Judicial	22,170	22,170	5,733	16,437
Total expenditures	22,170	22,170	5,733	16,437
Excess (deficiency) of revenues (under) expenditures			13,915	13,915
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			13,915	13,915
Fund balances/equity, October 1	45,276	45,276	45,276	
Fund balances/equity, September 30	\$ 45,276	\$ 45,276	\$ 59,191	\$ 13,915

LUBBOCK COUNTY, TEXAS
CO. CLERK RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 285,480	\$ 285,480	\$ 273,040	\$ (12,440)
<i>Investment Earnings</i>	53,775	53,775	39,997	(13,778)
Total revenues	339,255	339,255	313,037	(26,218)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	130,396	130,396	47,450	82,946
<i>Supplies</i>	16,000	16,000	2,000	14,000
<i>Maintenance</i>	11,600	11,600		11,600
<i>Professional/Contract Services</i>	859,803	859,803	105,627	754,176
Total General Administration	1,017,799	1,017,799	155,077	862,722
Total expenditures	1,017,799	1,017,799	155,077	862,722
Excess (deficiency) of revenues (under) expenditures	(678,544)	(678,544)	157,960	836,504
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(678,544)	(678,544)	157,960	836,504
Fund balances/equity, October 1	2,108,375	2,108,375	2,108,375	
Fund balances/equity, September 30	\$ 1,429,831	\$ 1,429,831	\$ 2,266,335	\$ 836,504

LUBBOCK COUNTY, TEXAS

COMM. COURT RECORDS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 92,500	\$ 92,500	\$ 88,214	\$ (4,286)
<i>Investment Earnings</i>	14,000	14,000	9,048	(4,952)
Total revenues	106,500	106,500	97,262	(9,238)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	54,512	54,512	49,909	4,603
<i>Supplies</i>	10,000	9,341	4,165	5,176
<i>Training/Dues</i>	3,000	3,000	2,390	610
Total General Administration	67,512	66,853	56,464	10,389
<i>Capital Outlay</i>	60,000	60,659	60,659	
Total expenditures	127,512	127,512	117,123	10,389
Excess (deficiency) of revenues (under) expenditures	(21,012)	(21,012)	(19,861)	1,151
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(21,012)	(21,012)	(19,861)	1,151
Fund balances/equity, October 1	503,928	503,928	503,928	
Fund balances/equity, September 30	\$ 482,916	\$ 482,916	\$ 484,067	\$ 1,151

LUBBOCK COUNTY, TEXAS
 COURT HOUSE SECURITY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 121,000	\$ 121,000	\$ 118,526	\$ (2,474)
<i>Investment Earnings</i>			94	94
Total revenues	121,000	121,000	118,620	(2,380)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	105,956	105,956	101,944	4,012
<i>Supplies</i>	10,044	11,044	8,273	2,771
<i>Training/Dues</i>	5,000	4,000	1,270	2,730
Total Public Safety	121,000	121,000	111,487	9,513
Total expenditures	121,000	121,000	111,487	9,513
Excess (deficiency) of revenues (under) expenditures			7,133	7,133
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			7,133	7,133
Fund balances/equity, October 1	7,074	7,074	7,074	
Fund balances/equity, September 30	\$ 7,074	\$ 7,074	\$ 14,207	\$ 7,133

LUBBOCK COUNTY, TEXAS
 COURT RECORD PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 43,950	\$ 43,950	\$ 38,547	\$ (5,403)
<i>Investment Earnings</i>	2,200	2,200	1,669	(531)
Total revenues	<u>46,150</u>	<u>46,150</u>	<u>40,216</u>	<u>(5,934)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	500	500		500
<i>Maintenance</i>	1,500	1,500		1,500
Total General Administration	<u>2,000</u>	<u>2,000</u>		<u>2,000</u>
<i>Capital Outlay</i>	<u>44,150</u>	<u>44,150</u>	<u>10,944</u>	<u>33,206</u>
Total expenditures	<u>46,150</u>	<u>46,150</u>	<u>10,944</u>	<u>35,206</u>
Excess (deficiency) of revenues (under) expenditures			<u>29,272</u>	<u>29,272</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			<u>29,272</u>	<u>29,272</u>
Fund balances/equity, October 1	73,981	73,981	73,981	
Fund balances/equity, September 30	<u>\$ 73,981</u>	<u>\$ 73,981</u>	<u>\$ 103,253</u>	<u>\$ 29,272</u>

LUBBOCK COUNTY, TEXAS
HISTORIC PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-40

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 1,820	\$ 1,820	\$ 478	\$ (1,342)
Total revenues	1,820	1,820	478	(1,342)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	4,200	4,200		4,200
<i>Total General Administration</i>	4,200	4,200		4,200
Total expenditures	4,200	4,200		4,200
Excess (deficiency) of revenues (under) expenditures	(2,380)	(2,380)	478	2,858
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(2,380)	(2,380)	478	2,858
Fund balances/equity, October 1	11,810	11,810	11,810	
Fund balances/equity, September 30	\$ 9,430	\$ 9,430	\$ 12,288	\$ 2,858

LUBBOCK COUNTY, TEXAS

EXHIBIT C-41

CHILD ABUSE PREVENTION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 320	\$ 320	\$ 130	\$ (190)
<i>Investment Earnings</i>			17	17
Total revenues	320	320	147	(173)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	320	320		320
Total General Administration	320	320		320
Total expenditures	320	320		320
Excess (deficiency) of revenues (under) expenditures			147	147
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			147	147
Fund balances/equity, October 1	1,106	1,106	1,106	
Fund balances/equity, September 30	\$ 1,106	\$ 1,106	\$ 1,253	\$ 147

LUBBOCK COUNTY, TEXAS
JUDICIAL TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 43,600	\$ 43,600	\$ 31,596	\$ (12,004)
<i>Investment Earnings</i>	5,000	5,000	4,106	(894)
<i>Other</i>			10	10
Total revenues	48,600	48,600	35,712	(12,888)
Expenditures:				
Current:				
Judicial				
<i>Supplies</i>	31,600	34,100	14,520	19,580
<i>Utilities</i>	5,725	5,725	3,203	2,522
<i>Training/Dues</i>	12,500	12,500	1,575	10,925
<i>Professional/Contract Services</i>	30,000	30,000		30,000
Total Judicial	79,825	82,325	19,298	63,027
Capital Outlay	20,000	17,500		17,500
Total expenditures	99,825	99,825	19,298	80,527
Excess (deficiency) of revenues (under) expenditures	(51,225)	(51,225)	16,414	67,639
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(51,225)	(51,225)	16,414	67,639
Fund balances/equity, October 1	214,277	214,277	214,277	
Fund balances/equity, September 30	\$ 163,052	\$ 163,052	\$ 230,691	\$ 67,639

LUBBOCK COUNTY, TEXAS

CO & DIST CT TECHNOLOGY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 8,400	\$ 8,400	\$ 8,460	\$ 60
<i>Investment Earnings</i>	280	280	391	111
Total revenues	8,680	8,680	8,851	171
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	8,680	8,680		8,680
Total General Administration	8,680	8,680		8,680
Total expenditures	8,680	8,680		8,680
Excess (deficiency) of revenues (under) expenditures			8,851	8,851
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			8,851	8,851
Fund balances/equity, October 1	16,607	16,607	16,607	
Fund balances/equity, September 30	\$ 16,607	\$ 16,607	\$ 25,458	\$ 8,851

LUBBOCK COUNTY, TEXAS
DIST COURT RECORD TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-44

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 16,000	\$ 16,000	\$ 17,519	\$ 1,519
<i>Investment Earnings</i>	800	800	616	(184)
Total revenues	16,800	16,800	18,135	1,335
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>		6,000	5,900	100
<i>Professional/Contract Services</i>	16,800	10,800	9,610	1,190
Total Judicial	16,800	16,800	15,510	1,290
Total expenditures	16,800	16,800	15,510	1,290
Excess (deficiency) of revenues (under) expenditures			2,625	2,625
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			2,625	2,625
Fund balances/equity, October 1	29,038	29,038	29,038	
Fund balances/equity, September 30	\$ 29,038	\$ 29,038	\$ 31,663	\$ 2,625

LUBBOCK COUNTY, TEXAS
COUNTY CLERK ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 290,000	\$ 290,000	\$ 279,898	\$ (10,102)
<i>Investment Earnings</i>	29,800	29,800	27,468	(2,332)
Total revenues	<u>319,800</u>	<u>319,800</u>	<u>307,366</u>	<u>(12,434)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	525,000	525,000	40,586	484,414
Total General Administration	<u>525,000</u>	<u>525,000</u>	<u>40,586</u>	<u>484,414</u>
Total expenditures	<u>525,000</u>	<u>525,000</u>	<u>40,586</u>	<u>484,414</u>
Excess (deficiency) of revenues (under) expenditures	<u>(205,200)</u>	<u>(205,200)</u>	<u>266,780</u>	<u>471,980</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(205,200)	(205,200)	266,780	471,980
Fund balances/equity, October 1	1,349,304	1,349,304	1,349,304	
Fund balances/equity, September 30	<u>\$ 1,144,104</u>	<u>\$ 1,144,104</u>	<u>\$ 1,616,084</u>	<u>\$ 471,980</u>

LUBBOCK COUNTY, TEXAS
REGIONAL PUBLIC DEFENDER- CAPITAL
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 6,423,402	\$ 6,423,402	\$ 4,119,407	\$ (2,303,995)
Investment Earnings			9,559	9,559
Total revenues	6,423,402	6,423,402	4,128,966	(2,294,436)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	4,517,230	4,517,230	2,897,018	1,620,212
Supplies	350,000	350,000	107,895	242,105
Training/Dues	980,094	980,094	261,938	718,156
Professional/Contract Services	432,148	453,877	429,602	24,275
Other	288,589	266,860		266,860
Total Judicial	6,568,061	6,568,061	3,696,453	2,871,608
Total expenditures	6,568,061	6,568,061	3,696,453	2,871,608
Excess (deficiency) of revenues (under) expenditures	(144,659)	(144,659)	432,513	577,172
Other financing sources (uses):				
Transfers in	144,659	144,659	144,659	
Total other financing sources (uses)	144,659	144,659	144,659	
Excess of revenues and other financing sources over (under) expenditures and other financing uses			577,172	577,172
Fund balances/equity, October 1	1,156,442	1,156,442	1,156,442	
Fund balances/equity, September 30	\$ 1,156,442	\$ 1,156,442	\$ 1,733,614	\$ 577,172

LUBBOCK COUNTY, TEXAS

EXHIBIT C-47

SHERIFF CONTRABAND FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 700,000	\$ 700,000	\$ 334,075	\$ (365,925)
<i>Investment Earnings</i>	1,000	1,000	11,718	10,718
<i>Other</i>	4,000	4,000	107,025	103,025
Total revenues	705,000	705,000	452,818	(252,182)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	400,000	255,000	143,246	111,754
<i>Training/Dues</i>	100,000	100,000	14,353	85,647
<i>Other</i>	105,000	250,000	203,473	46,527
Total Public Safety	605,000	605,000	361,072	243,928
<i>Capital Outlay</i>	100,000	100,000	29,227	70,773
Total expenditures	705,000	705,000	390,299	314,701
Excess (deficiency) of revenues (under) expenditures			62,519	62,519
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			62,519	62,519
Fund balances/equity, October 1	809,645	809,645	809,645	
Fund balances/equity, September 30	\$ 809,645	\$ 809,645	\$ 872,164	\$ 62,519

LUBBOCK COUNTY, TEXAS
EXHIBIT C-48

INMATE SUPPLY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 500	\$ 500	\$ 3,118	\$ 2,618
<i>Other</i>	401,500	401,500	682,983	281,483
Total revenues	402,000	402,000	686,101	284,101
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	102,000	127,000	97,744	29,256
<i>Professional Contract Services</i>	300,000	275,000	301,241	(26,241)
Total Public Safety	402,000	402,000	398,985	3,015
Total expenditures	402,000	402,000	398,985	3,015
Excess (deficiency) of revenues (under) expenditures			287,116	287,116
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			287,116	287,116
Fund balances/equity, October 1	1,454,184	1,454,184	1,454,184	
Fund balances/equity, September 30	\$ 1,454,184	\$ 1,454,184	\$ 1,741,300	\$ 287,116

LUBBOCK COUNTY, TEXAS

EXHIBIT C-49

VINE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 30,710	\$ 30,710	\$ 29,174	\$ (1,536)
Total revenues	30,710	30,710	29,174	(1,536)
Expenditures:				
Current:				
Correctional				
Supplies	30,710	30,710	29,174	1,536
Total Correctional	30,710	30,710	29,174	1,536
Total expenditures	30,710	30,710	29,174	1,536
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-50

HOMELAND SECURITY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 130,000	\$ 130,000	\$ 74,439	\$ (55,561)
Total revenues	130,000	130,000	74,439	(55,561)
Expenditures:				
Current:				
Public Safety				
Professional Contract Services	97,500	97,500	59,445	38,055
Other	32,500	32,500	14,994	17,506
Total Public Safety	130,000	130,000	74,439	55,561
Total expenditures	130,000	130,000	74,439	55,561
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-51

CDA BUSINESS CRIMES FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 265,000	\$ 265,000	\$ 150,061	\$ (114,939)
<i>Investment Earnings</i>	1,397	1,397	710	(687)
<i>Other</i>	39,500	39,500	64,202	24,702
Total revenues	305,897	305,897	214,973	(90,924)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries & Benefits</i>	211,640	211,640	108,038	103,602
<i>Supplies</i>	41,000	41,000	43,178	(2,178)
<i>Maintenance</i>	3,700	3,700	300	3,400
<i>Training/Dues</i>	41,000	42,200	21,881	20,319
<i>Professional Contract Services</i>	10,000	8,401	5,106	3,295
<i>Other</i>		399	399	
Total Legal	307,340	307,340	178,902	128,438
Total expenditures	307,340	307,340	178,902	128,438
Excess (deficiency) of revenues (under) expenditures	(1,443)	(1,443)	36,071	37,514
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,443)	(1,443)	36,071	37,514
Fund balances/equity, October 1	28,840	28,840	28,840	
Fund balances/equity, September 30	\$ 27,397	\$ 27,397	\$ 64,911	\$ 37,514

LUBBOCK COUNTY, TEXAS

EXHIBIT C-52

CDA CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 3,000	\$ 3,000	\$ 4,262	\$ 1,262
<i>Other</i>	250,000	250,000	204,461	(45,539)
Total revenues	253,000	253,000	208,723	(44,277)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Other</i>	253,000	253,000	247,531	5,469
Total Legal	253,000	253,000	247,531	5,469
Total expenditures	253,000	253,000	247,531	5,469
Excess (deficiency) of revenues (under) expenditures			(38,808)	(38,808)
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(38,808)	(38,808)
Fund balances/equity, October 1	279,424	279,424	279,424	
Fund balances/equity, September 30	\$ 279,424	\$ 279,424	\$ 240,616	\$ (38,808)

LUBBOCK COUNTY, TEXAS

EXHIBIT C-53

SPATF GRANT- CDA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 378,153	\$ 378,153	\$ 377,413	\$ (740)
Other	89,071	37,100	37,508	408
Total revenues	467,224	415,253	414,921	(332)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	405,129	393,968	394,143	(175)
Supplies	83,244	94,405	96,416	(2,011)
Training/Dues	9,000	9,000	7,021	1,979
Professional Contract Services	37,100	37,100	37,508	(408)
Total Legal	534,473	534,473	535,088	(615)
Total expenditures	534,473	534,473	535,088	(615)
Excess (deficiency) of revenues (under) expenditures	(67,249)	(119,220)	(120,167)	(947)
Transfers in	67,249	119,220	120,167	947
Total other financing sources (uses)	67,249	119,220	120,167	947
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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 66,285	\$ 150,831	\$ 97,537	\$ (53,294)
Investment Earnings		1,549	2,885	1,136
Total revenues	66,285	152,380	100,222	(52,158)
Expenditures:				
Current:				
Legal				
Other	23,844	97,534	55,832	41,702
Total Legal	23,844	97,534	55,832	41,702
Capital Outlay	42,441	54,846	44,390	10,456
Total expenditures	66,285	152,380	100,222	52,158
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-55

CDA- VIOLENCE AGAINST WOMEN

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 79,318	\$ 79,318	\$ 74,705	\$ (4,613)
Total revenues	79,318	79,318	74,705	(4,613)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries & Benefits</i>	109,029	109,029	106,463	2,566
<i>Training/Dues</i>	13,000	13,000	8,468	4,532
Total Legal	122,029	122,029	114,931	7,098
Total expenditures	122,029	122,029	114,931	7,098
Excess (deficiency) of revenues (under) expenditures	(42,711)	(42,711)	(40,226)	2,485
Transfers in	42,711	42,711	40,226	(2,485)
Total other financing sources (uses)	42,711	42,711	40,226	(2,485)
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, 2013

	Interest & Sinking Fund 2006	Interest & Sinking Fund 2003	Interest & Sinking Fund 2007	Total Nonmajor Debt Service Funds (See Exhibit C-1)
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 45,475	\$ 205,834	\$ 110,491	\$ 361,800
Investments	171,070	774,328	415,661	1,361,059
Receivables (net of allowances for uncollectibles):				
Taxes			36,663	36,663
Other	887	4,521	2,518	7,926
Total Assets	\$ 217,432	\$ 984,683	\$ 565,333	\$ 1,767,448
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Unearned Revenue:				
Other	\$	\$	\$ 16,234	\$ 16,234
Total Liabilities			16,234	16,234
Deferred Inflows of Resources:				
Total Deferred Inflows of Resources				
Fund Balances				
Restricted For:				
Debt Service	217,432	984,683	549,099	1,751,214
Total Fund Balances	217,432	984,683	549,099	1,751,214
Total Liabilities, Deferred Inflows & Fund Balances	\$ 217,432	\$ 984,683	\$ 565,333	\$ 1,767,448

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Interest & Sinking Fund 2006	Interest & Sinking Fund 2003	Interest & Sinking Fund 2007	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenue:				
Taxes				
Property Tax	\$ 640,524	\$ 3,947,977	\$ 2,346,256	\$ 6,934,757
Investment Earnings	5,457	21,605	21,430	48,492
Other		1,569		1,569
Total revenues	<u>645,981</u>	<u>3,971,151</u>	<u>2,367,686</u>	<u>6,984,818</u>
Expenditures:				
Current:				
Debt Service:				
Principal Retirement	535,000	3,725,000	315,000	4,575,000
Interest and Fiscal Charges	220,541	270,209	2,205,088	2,695,838
Total expenditures	<u>755,541</u>	<u>3,995,209</u>	<u>2,520,088</u>	<u>7,270,838</u>
Excess (deficiency) of revenues (under) expenditures	(109,560)	(24,058)	(152,402)	(286,020)
Other financing sources (uses):				
Transfers in		5,487,909		5,487,909
Issuance of Bonds		4,695,000		4,695,000
Premium on Refunding Bonds		552,742		552,742
Payment to Refunded Debt Escrow Agent		(10,621,015)		(10,621,015)
Total other financing sources (uses)		<u>114,636</u>		<u>114,636</u>
Net change in fund balances	(109,560)	90,578	(152,402)	(171,384)
Fund balances/equity, October 1	326,992	894,105	701,501	1,922,598
Fund balances/equity, September 30	<u>\$ 217,432</u>	<u>\$ 984,683</u>	<u>\$ 549,099</u>	<u>\$ 1,751,214</u>

LUBBOCK COUNTY, TEXAS
EXHIBIT C-58

INTEREST/SINKING FUND 2006

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 641,149	\$ 641,149	\$ 640,524	\$ (625)
Investment Earnings	5,000	5,000	5,457	457
Total revenues	646,149	646,149	645,981	(168)
Expenditures:				
Debt Service				
Principal Retirement	535,000	535,000	535,000	
Interest and Fiscal Charges	431,114	350,040	220,541	129,499
Total Debt Service	966,114	885,040	755,541	129,499
Total expenditures	966,114	885,040	755,541	129,499
Excess (deficiency) of revenues (under) expenditures	(319,965)	(238,891)	(109,560)	129,331
Other financing sources (uses):				
Transfers out		(213,797)		213,797
Total other financing sources (uses)		(213,797)		213,797
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(319,965)	(452,688)	(109,560)	343,128
Fund balances/equity, October 1	326,992	326,992	326,992	
Fund balances/equity, September 30	\$ 7,027	\$ (125,696)	\$ 217,432	\$ 343,128

LUBBOCK COUNTY, TEXAS

INTEREST & SINKING 2003

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-59

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 3,991,064	\$ 3,991,064	\$ 3,947,977	\$ (43,087)
Investment Earnings	30,000	30,000	21,605	(8,395)
Other			1,569	1,569
Total revenues	4,021,064	4,021,064	3,971,151	(49,913)
Expenditures:				
Debt Service				
Principal Retirement	3,725,000	3,725,000	3,725,000	
Interest and Fiscal Charges	296,064	377,138	270,209	106,929
Total Debt Service	4,021,064	4,102,138	3,995,209	106,929
Total expenditures	4,021,064	4,102,138	3,995,209	106,929
Excess (deficiency) of revenues (under) expenditures		(81,074)	(24,058)	57,016
Other financing sources (uses):				
Transfers in		81,074	5,487,909	5,406,835
Transfers out		(1,046,572)		1,046,572
Issuance of Bonds			4,695,000	4,695,000
Premium on Refunding Bonds			552,742	552,742
Payment to Refunded Debt Escrow Agent			(10,621,015)	(10,621,015)
Total other financing sources (uses)		(965,498)	114,636	1,080,134
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(1,046,572)	90,578	1,137,150
Fund balances/equity, October 1	894,105	894,105	894,105	
Fund balances/equity, September 30	\$ 894,105	\$ (152,467)	\$ 984,683	\$ 1,137,150

LUBBOCK COUNTY, TEXAS

EXHIBIT C-60

INTEREST & SINKING 2007

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 2,366,548	\$ 2,366,548	\$ 2,346,256	\$ (20,292)
Investment Earnings	15,257	15,257	21,430	6,173
Total revenues	2,381,805	2,381,805	2,367,686	(14,119)
Expenditures:				
Debt Service				
Principal Retirement	315,000	315,000	315,000	
Interest and Fiscal Charges	2,206,588	2,206,588	2,205,088	1,500
Total Debt Service	2,521,588	2,521,588	2,520,088	1,500
Total expenditures	2,521,588	2,521,588	2,520,088	1,500
Excess (deficiency) of revenues (under) expenditures	(139,783)	(139,783)	(152,402)	(12,619)
Other financing sources (uses):				
Transfers in		1,179,295		(1,179,295)
Total other financing sources (uses)		1,179,295		(1,179,295)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(139,783)	1,039,512	(152,402)	(1,191,914)
Fund balances/equity, October 1	701,501	701,501	701,501	
Fund balances/equity, September 30	\$ 561,718	\$ 1,741,013	\$ 549,099	\$ (1,191,914)

LUBBOCK COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 SEPTEMBER 30, 2013

	LE Renovations	CRTC Renovations	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 533,230	\$ 410,656	\$ 943,886
<i>Investments</i>	4,108,153	2,646,173	6,754,326
Receivables (net of allowances for uncollectibles):			
<i>Other</i>	49,604	5,516	55,120
Total Assets	\$ 4,690,987	\$ 3,062,345	\$ 7,753,332
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
<i>Accounts Payable</i>	\$ 157,453	\$ 8,435	\$ 165,888
Total Liabilities	157,453	8,435	165,888
Deferred Inflows of Resources:			
Total Deferred Inflows of Resources			
Fund Balances			
<i>Restricted For:</i>			
<i>Capital Projects</i>	4,533,534	3,053,910	7,587,444
Total Fund Balances	4,533,534	3,053,910	7,587,444
Total Liabilities, Deferred Inflows & Fund Balances	\$ 4,690,987	\$ 3,062,345	\$ 7,753,332

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	New Jail Construction 2006 Issue	LE Renovations	CRTC Renovations	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:				
<i>Investment Earnings</i>	\$ 44,461	\$ 13,468	\$ 10,104	\$ 68,033
<i>Other</i>		194,264	1,394	195,658
Total revenues	<u>44,461</u>	<u>207,732</u>	<u>11,498</u>	<u>263,691</u>
Expenditures:				
Current:				
<i>Capital Outlay</i>	281,644	774,735	57,915	1,114,294
Debt Service:				
<i>Interest and Fiscal Charges</i>		82,281	49,360	131,641
Total expenditures	<u>281,644</u>	<u>857,016</u>	<u>107,275</u>	<u>1,245,935</u>
Excess (deficiency) of revenues (under) expenditures	(237,183)	(649,284)	(95,777)	(982,244)
Other financing sources (uses):				
<i>Transfers out</i>	(5,487,909)			(5,487,909)
<i>Issuance of Tax Notes</i>		4,795,620	2,914,380	7,710,000
<i>Premium on Tax Notes</i>		387,198	235,307	622,505
Total other financing sources (uses)	<u>(5,487,909)</u>	<u>5,182,818</u>	<u>3,149,687</u>	<u>2,844,596</u>
Net change in fund balances	(5,725,092)	4,533,534	3,053,910	1,862,352
Fund balances/equity, October 1	5,725,092			5,725,092
Fund balances/equity, September 30	<u>\$</u>	<u>\$ 4,533,534</u>	<u>\$ 3,053,910</u>	<u>\$ 7,587,444</u>

LUBBOCK COUNTY, TEXAS

NEW JAIL CONSTRUCTION 2006 ISSUE

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-63

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 100,000	\$ 100,000	\$ 44,461	\$ (55,539)
Total revenues	100,000	100,000	44,461	(55,539)
Expenditures:				
<i>Capital Outlay</i>	3,321,710	3,321,710	281,644	3,040,066
<i>Debt Service</i>				
<i>Interest and Fiscal Charges</i>	378,000	378,000		378,000
Total Debt Service	378,000	378,000		378,000
Total expenditures	3,699,710	3,699,710	281,644	3,418,066
Excess (deficiency) of revenues (under) expenditures	(3,599,710)	(3,599,710)	(237,183)	3,362,527
Other financing sources (uses):				
<i>Transfers out</i>		(5,487,910)	(5,487,909)	1
Total other financing sources (uses)		(5,487,910)	(5,487,909)	1
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,599,710)	(9,087,620)	(5,725,092)	3,362,528
Fund balances/equity, October 1	5,725,092	5,725,092	5,725,092	
Fund balances/equity, September 30	\$ 2,125,382	\$ (3,362,528)	\$	\$ 3,362,528

LUBBOCK COUNTY, TEXAS

EXHIBIT C-64

LE RENOVATIONS

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	\$ 13,468	\$ 13,468
<i>Other</i>		5,100,000	194,264	(4,905,736)
Total revenues		5,100,000	207,732	(4,892,268)
Expenditures:				
<i>Capital Outlay</i>		5,100,000	774,735	4,325,265
<i>Debt Service</i>				
<i>Interest and Fiscal Charges</i>			82,281	(82,281)
<i>Total Debt Service</i>			82,281	(82,281)
Total expenditures		5,100,000	857,016	4,242,984
Excess (deficiency) of revenues (under) expenditures			(649,284)	(649,284)
Other financing sources (uses):				
<i>Premium on Bonds</i>			387,198	(387,198)
Total other financing sources (uses)			5,182,818	5,182,818
Excess of revenues and other financing sources over (under) expenditures and other financing uses			4,533,534	4,533,534
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 4,533,534	\$ 4,533,534

LUBBOCK COUNTY, TEXAS

EXHIBIT C-65

CRTC RENOVATIONS
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	\$ 10,104	\$ 10,104
<i>Other</i>		3,100,000	1,394	(3,098,606)
Total revenues		3,100,000	11,498	(3,088,502)
Expenditures:				
<i>Capital Outlay</i>		3,100,000	57,915	3,042,085
<i>Debt Service</i>				
<i>Interest and Fiscal Charges</i>			49,360	(49,360)
<i>Total Debt Service</i>			49,360	(49,360)
Total expenditures		3,100,000	107,275	2,992,725
Excess (deficiency) of revenues (under) expenditures			(95,777)	(95,777)
Other financing sources (uses):				
<i>Premium on Bonds</i>			235,307	(235,307)
Total other financing sources (uses)			3,149,687	3,149,687
Excess of revenues and other financing sources over (under) expenditures and other financing uses			3,053,910	3,053,910
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 3,053,910	\$ 3,053,910

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2013

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS:			
Current Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 285,009	\$ 2,032,961	\$ 2,317,970
<i>Investments</i>	1,072,175	7,647,811	8,719,986
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Other</i>	105,895	20,343	126,238
<i>Other Current Assets</i>		42,957	42,957
Total Current Assets	<u>1,463,079</u>	<u>9,744,072</u>	<u>11,207,151</u>
Non-Current Assets:			
Total Non-Current Assets			
Total Assets	<u>\$ 1,463,079</u>	<u>\$ 9,744,072</u>	<u>\$ 11,207,151</u>
LIABILITIES:			
Current Liabilities:			
<i>Accounts Payable</i>	\$ 532,236	\$ 810,434	\$ 1,342,670
Total Current Liabilities	<u>532,236</u>	<u>810,434</u>	<u>1,342,670</u>
Non-Current Liabilities:			
Total Non-Current Liabilities			
Total Liabilities	<u>532,236</u>	<u>810,434</u>	<u>1,342,670</u>
NET POSITION:			
Restricted For:			
<i>Workers Compensation Claims</i>		8,933,638	8,933,638
<i>Health Insurance Claims</i>	930,843		930,843
Total Net Position	<u>\$ 930,843</u>	<u>\$ 8,933,638</u>	<u>\$ 9,864,481</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Other operating revenue</i>	\$ 7,494,401	\$ 1,299,452	\$ 8,793,853
Total Operating Revenues	<u>7,494,401</u>	<u>1,299,452</u>	<u>8,793,853</u>
OPERATING EXPENSES:			
<i>Administration</i>	545,621	68,000	613,621
<i>Insurance/Bonds</i>		173,757	173,757
<i>Life Insurance Premiums</i>	19,530		19,530
<i>Paid Claims</i>	7,849,830	857,739	8,707,569
Total Operating Expenses	<u>8,414,981</u>	<u>1,099,496</u>	<u>9,514,477</u>
Operating Income (Loss)	<u>(920,580)</u>	<u>199,956</u>	<u>(720,624)</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Investment Earnings</i>	17,425	175,581	193,006
Total Non-operating Revenues (Expenses)	<u>17,425</u>	<u>175,581</u>	<u>193,006</u>
Net Income (Loss) before Operating Transfers	<u>(903,155)</u>	<u>375,537</u>	<u>(527,618)</u>
TRANSFERS			
<i>Transfers In</i>	600,000		600,000
Total Transfers	<u>600,000</u>		<u>600,000</u>
Net Income (Loss) after Operating Transfers	<u>(303,155)</u>	<u>375,537</u>	<u>72,382</u>
Net Assets, October 1	1,233,998	8,558,101	9,792,099
Net Assets, September 30	<u>\$ 930,843</u>	<u>\$ 8,933,638</u>	<u>\$ 9,864,481</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF CASH FLOWS

ALL INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	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>	\$ 7,417,244	\$ 1,284,735	\$ 8,701,979
<i>Cash Payments to Suppliers for Goods and Services</i>	(8,440,043)	(1,091,502)	(9,531,545)
Net Cash Provided (Used) by Operating Activities	(1,022,799)	193,233	(829,566)
Cash Flows from Non-capital Financing Activities:			
<i>Transfers From (To) Other Funds</i>	600,000		600,000
Net Cash Provided (Used) by Non-capital Financing Activities	600,000		600,000
Cash Flows from Investing Activities:			
<i>Purchase of Investment Securities</i>	(102,768)	(2,526,234)	(2,629,002)
<i>Interest and Dividends on Investments</i>	17,425	175,581	193,006
Net Cash Provided (Used) for Investing Activities	(85,343)	(2,350,653)	(2,435,996)
Net Increase (Decrease) in Cash and Cash Equivalents	(508,142)	(2,157,420)	(2,665,562)
Cash and Cash Equivalents at Beginning of Year	793,151	4,190,381	4,983,532
Cash and Cash Equivalents at End of Year	\$ 285,009	\$ 2,032,961	\$ 2,317,970
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$ (920,580)	\$ 199,956	\$ (720,624)
Change in Assets and Liabilities:			
<i>Decrease (Increase) in Receivables</i>	(77,157)	(14,717)	(91,874)
<i>Decrease (Increase) in Other Assets</i>		(3,608)	(3,608)
<i>Increase (Decrease) in Accounts Payable</i>	(25,062)	11,602	(13,460)
Total Adjustments	(102,219)	(6,723)	(108,942)
Net Cash Provided (Used) by Operating Activities	\$ (1,022,799)	\$ 193,233	\$ (829,566)

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2013

	County Treasurer	Tax Assessor Collector	County Clerk	District Clerk
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 222,858	\$ 206,768	\$ 1,367,856	\$ 5,267,726
Receivables (net of allowances for uncollectibles):				
<i>Other</i>		162		
<i>Other Current Assets</i>				
Total Assets and Other Debits	\$ 222,858	\$ 206,930	\$ 1,367,856	\$ 5,267,726
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$
<i>Accounts Payable</i>				
<i>Due to Other Governments</i>		205,069	9,858	18,374
<i>Accrued Wages</i>				
<i>Due to Trust Beneficiaries</i>			1,323,440	3,915,103
<i>Other Liabilities</i>	222,858	1,861	34,558	1,334,249
Total Liabilities	222,858	206,930	1,367,856	5,267,726
Total Liabilities, Equity & Other Credits	\$ 222,858	\$ 206,930	\$ 1,367,856	\$ 5,267,726

Medical Examiner Fund	District Attorney	Sheriff	Juvenile Probation	FSA Fund
\$ 15,708	\$ 325,875	\$ 436,774	\$ 324	\$ 16,758
16,629				
	14,268			
<u>\$ 32,337</u>	<u>\$ 340,143</u>	<u>\$ 436,774</u>	<u>\$ 324</u>	<u>\$ 16,758</u>
\$	\$	\$	\$	\$
16,629	183,765			16,758
	156,378	433,481		
15,708		3,293	324	
<u>32,337</u>	<u>340,143</u>	<u>436,774</u>	<u>324</u>	<u>16,758</u>
<u>\$ 32,337</u>	<u>\$ 340,143</u>	<u>\$ 436,774</u>	<u>\$ 324</u>	<u>\$ 16,758</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2013

	Drug Court	MH/ MR Caseload	Substance Abuse	Pretrial Services
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 16,722	\$ 16,296	\$ 7,413	\$ 25,206
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
<i>Other Current Assets</i>				
Total Assets and Other Debits	\$ 16,722	\$ 16,296	\$ 7,413	\$ 25,206
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$ 322	\$ 178	\$ 368
<i>Accounts Payable</i>		483	527	1,236
<i>Due to Other Governments</i>				
<i>Accrued Wages</i>		495	192	497
<i>Due to Trust Beneficiaries</i>				
<i>Other Liabilities</i>	16,722	14,996	6,516	23,105
Total Liabilities	16,722	16,296	7,413	25,206
Total Liabilities, Equity & Other Credits	\$ 16,722	\$ 16,296	\$ 7,413	\$ 25,206

Basic Supervision	Intensive Support	Day Resource	Diagnostic Unit 032 CCP	Caseload Reduction 019-DP
\$ 920,017	\$ 22,378	\$ 31,344	\$ 29,281	\$ 78,173
43,148				
<u>\$ 963,165</u>	<u>\$ 22,378</u>	<u>\$ 31,344</u>	<u>\$ 29,281</u>	<u>\$ 78,173</u>
\$ 10,317	\$ 293	\$ 394	\$ 409	\$ 887
46,056	1,038	1,463	1,638	15,663
14,936	455	622	717	1,335
169,309				
722,547	20,592	28,865	26,517	60,288
<u>963,165</u>	<u>22,378</u>	<u>31,344</u>	<u>29,281</u>	<u>78,173</u>
<u>\$ 963,165</u>	<u>\$ 22,378</u>	<u>\$ 31,344</u>	<u>\$ 29,281</u>	<u>\$ 78,173</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2013

	CRTC Aftercare 020-DP	Veteran's Drug Court
ASSETS AND OTHER DEBITS		
Assets:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 17,363	\$ 24,168
Receivables (net of allowances for uncollectibles):		
<i>Other</i>		
<i>Other Current Assets</i>		
Total Assets and Other Debits	\$ 17,363	\$ 24,168
LIABILITIES, EQUITY AND OTHER CREDITS		
Liabilities:		
<i>Payroll Taxes and Related Items</i>	\$ 267	\$
<i>Accounts Payable</i>	1,045	
<i>Due to Other Governments</i>		
<i>Accrued Wages</i>	460	
<i>Due to Trust Beneficiaries</i>		
<i>Other Liabilities</i>	15,591	24,168
Total Liabilities	17,363	24,168
Total Liabilities, Equity & Other Credits	\$ 17,363	\$ 24,168

SPOT- CSCD Rider 84	Pre-Trial Release Fund	Court Residential	Total Agency Funds (See Exhibit A-10)
\$ 16,729	\$	\$ 828,332	\$ 9,894,069
	45		59,984
	3,596	1,990	19,854
\$ 16,729	\$ 3,641	\$ 830,322	\$ 9,973,907
\$ 1,030	\$ 375	\$ 7,571	\$ 22,411
3,186	2,614	29,326	121,033
		424	434,119
1,514	652	11,725	33,600
			5,997,711
10,999		781,276	3,365,033
16,729	3,641	830,322	9,973,907
\$ 16,729	\$ 3,641	\$ 830,322	\$ 9,973,907

LUBBOCK COUNTY, TEXAS**EXHIBIT C-70****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2013**

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
COUNTY TREASURER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 202,488	\$ 349,649	\$ 329,279	\$ 222,858
Total Assets	<u>\$ 202,488</u>	<u>\$ 349,649</u>	<u>\$ 329,279</u>	<u>\$ 222,858</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	202,488	349,649	329,279	222,858
Total Liabilities	<u>\$ 202,488</u>	<u>\$ 349,649</u>	<u>\$ 329,279</u>	<u>\$ 222,858</u>
TAX ASSESSOR/COLLECTOR				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 53,030	\$ 128,775,227	\$ 128,621,489	\$ 206,768
<i>Other Receivables</i>	306	162	306	162
Total Assets	<u>\$ 53,336</u>	<u>\$ 128,775,389</u>	<u>\$ 128,621,795</u>	<u>\$ 206,930</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	53,163	128,633,128	128,481,222	205,069
<i>Other Liabilities</i>	173	142,261	140,573	1,861
Total Liabilities	<u>\$ 53,336</u>	<u>\$ 128,775,389</u>	<u>\$ 128,621,795</u>	<u>\$ 206,930</u>
COUNTY CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,464,093	\$ 4,032,590	\$ 4,128,827	\$ 1,367,856
Total Assets	<u>\$ 1,464,093</u>	<u>\$ 4,032,590</u>	<u>\$ 4,128,827</u>	<u>\$ 1,367,856</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	11,786	3,033,674	3,035,602	9,858
<i>Due to Trust Beneficiaries</i>	1,422,502	703,820	802,882	1,323,440
<i>Other Liabilities</i>	29,805	295,096	290,343	34,558
Total Liabilities	<u>\$ 1,464,093</u>	<u>\$ 4,032,590</u>	<u>\$ 4,128,827</u>	<u>\$ 1,367,856</u>
DISTRICT CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 4,919,789	\$ 4,567,133	\$ 4,219,196	\$ 5,267,726
Total Assets	<u>\$ 4,919,789</u>	<u>\$ 4,567,133</u>	<u>\$ 4,219,196</u>	<u>\$ 5,267,726</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>		93,718	75,344	18,374
<i>Due to Trust Beneficiaries</i>	4,022,713	612,057	719,667	3,915,103
<i>Other Liabilities</i>	897,076	3,861,358	3,424,185	1,334,249
Total Liabilities	<u>\$ 4,919,789</u>	<u>\$ 4,567,133</u>	<u>\$ 4,219,196</u>	<u>\$ 5,267,726</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-70****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2013**

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
MEDICAL EXAMINER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,045	\$ 256,573	\$ 241,910	\$ 15,708
<i>Other Receivables</i>		32,287	15,658	16,629
Total Assets	<u>\$ 1,045</u>	<u>\$ 288,860</u>	<u>\$ 257,568</u>	<u>\$ 32,337</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>		33,332	16,703	16,629
<i>Other Liabilities</i>	1,045	255,528	240,865	15,708
Total Liabilities	<u>\$ 1,045</u>	<u>\$ 288,860</u>	<u>\$ 257,568</u>	<u>\$ 32,337</u>
DISTRICT ATTORNEY				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 473,154	\$ 2,050,937	\$ 2,198,216	\$ 325,875
<i>Other Current Assets</i>	13,978	2,680	2,390	14,268
Total Assets	<u>\$ 473,154</u>	<u>\$ 2,053,617</u>	<u>\$ 2,200,606</u>	<u>\$ 340,143</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	329,481	212,466	358,182	183,765
<i>Due to Trust Beneficiaries</i>	157,651	1,841,151	1,842,424	156,378
<i>Other Liabilities</i>				
Total Liabilities	<u>\$ 487,132</u>	<u>\$ 2,053,617</u>	<u>\$ 2,200,606</u>	<u>\$ 340,143</u>
SHERIFF				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 945,208	\$ 4,191,084	\$ 4,699,518	\$ 436,774
Total Assets	<u>\$ 945,208</u>	<u>\$ 4,191,084</u>	<u>\$ 4,699,518</u>	<u>\$ 436,774</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	179,208	36,423	215,631	
<i>Due to Trust Beneficiaries</i>	759,190	3,268,658	3,594,367	433,481
<i>Other Liabilities</i>	6,810	886,003	889,520	3,293
Total Liabilities	<u>\$ 945,208</u>	<u>\$ 4,191,084</u>	<u>\$ 4,699,518</u>	<u>\$ 436,774</u>
JUVENILE PROBATION				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,170	\$ 13,964	\$ 14,810	\$ 324
Total Assets	<u>\$ 1,170</u>	<u>\$ 13,964</u>	<u>\$ 14,810</u>	<u>\$ 324</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	1,170	13,964	14,810	324
Total Liabilities	<u>\$ 1,170</u>	<u>\$ 13,964</u>	<u>\$ 14,810</u>	<u>\$ 324</u>

LUBBOCK COUNTY, TEXAS
EXHIBIT C-70
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2013

	Balance October 1, 2012	Additions	Deductions	Balance September 30, 2013
FSA FUND				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 27,756	\$ 43,766	\$ 54,764	\$ 16,758
Total Assets	<u>\$ 27,756</u>	<u>\$ 43,766</u>	<u>\$ 54,764</u>	<u>\$ 16,758</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 27,756	\$ 43,766	\$ 54,764	\$ 16,758
Total Liabilities	<u>\$ 27,756</u>	<u>\$ 43,766</u>	<u>\$ 54,764</u>	<u>\$ 16,758</u>
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,529,400	\$ 29,909,550	\$ 30,405,528	\$ 2,033,422
<i>Other Receivables</i>	1,161	65,935	23,903	43,193
<i>Other Current Assets</i>	1,990	3,696	100	5,586
Total Assets	<u>\$ 2,532,551</u>	<u>\$ 29,979,181</u>	<u>\$ 30,429,531</u>	<u>\$ 2,082,201</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 181,443	\$ 6,132,468	\$ 6,209,636	\$ 104,275
<i>Payroll Liabilities</i>		2,525,100	2,502,689	22,411
<i>Accrued Wages</i>		33,600		33,600
<i>Due to Other Governments</i>	1,673	32,521	33,770	424
<i>Due to Trust Beneficiaries</i>	543,175	3,103,461	3,477,327	169,309
<i>Other Liabilities</i>	1,806,260	18,152,031	18,206,109	1,752,182
Total Liabilities	<u>\$ 2,532,551</u>	<u>\$ 29,979,181</u>	<u>\$ 30,429,531</u>	<u>\$ 2,082,201</u>
TOTAL AGENCY FUNDS:				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 10,617,133	\$ 174,190,473	\$ 174,913,537	\$ 9,894,069
<i>Other Receivables</i>	1,467	98,384	39,867	59,984
<i>Other Current Assets</i>	15,968	6,376	2,490	19,854
Total Assets	<u>\$ 10,634,568</u>	<u>\$ 174,295,233</u>	<u>\$ 174,955,894</u>	<u>\$ 9,973,907</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 209,199	\$ 6,176,234	\$ 6,264,400	\$ 121,033
<i>Payroll Liabilities</i>		2,525,100	2,502,689	22,411
<i>Accrued Wages</i>		33,600		33,600
<i>Due to Other Governments</i>	575,311	132,075,262	132,216,454	434,119
<i>Due to Trust Beneficiaries</i>	6,905,231	9,529,147	10,436,667	5,997,711
<i>Other Liabilities</i>	2,944,827	23,955,890	23,535,684	3,365,033
Total Liabilities	<u>\$ 10,634,568</u>	<u>\$ 174,295,233</u>	<u>\$ 174,955,894</u>	<u>\$ 9,973,907</u>

STATISTICAL SECTION

This part of the 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	158-163
<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	164-171
<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	172-175
<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	176-178
<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	179-184
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

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

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 *
Governmental Activities										
Net Investment in										
Capital Assets	\$ 43,345,160	\$ 43,888,971	\$ 67,105,044	\$ 62,712,095	\$ 66,494,849	\$ 76,427,667	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107	\$ 76,696,453
Restricted	519,240	648,250	975,184	14,083,645	16,018,958	8,438,051	7,152,326	7,008,644	7,647,690	9,338,658
Unrestricted	35,530,101	42,547,869	52,436,626	52,023,049	53,366,962	56,563,420	54,864,273	55,450,483	57,464,357	57,639,169
Total Governmental										
Act. Net Position	\$ 79,394,501	\$ 87,085,090	\$ 120,516,854	\$ 128,818,789	\$ 135,880,769	\$ 141,429,138	\$ 142,881,072	\$ 142,790,033	\$ 144,380,154	\$ 143,674,280
Primary Government										
Net Investment in										
Capital Assets	\$ 43,345,160	\$ 43,888,971	\$ 67,105,044	\$ 62,712,095	\$ 66,494,849	\$ 76,427,667	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107	\$ 76,696,453
Restricted	519,240	648,250	975,184	14,083,645	16,018,958	8,438,051	7,152,326	7,008,644	7,647,690	9,338,658
Unrestricted	35,530,101	42,547,869	52,436,626	52,023,049	53,366,962	56,563,420	54,864,273	55,450,483	57,464,357	57,639,169
Total Primary										
Govt Net Position	\$ 79,394,501	\$ 87,085,090	\$ 120,516,854	\$ 128,818,789	\$ 135,880,769	\$ 141,429,138	\$ 142,881,072	\$ 142,790,033	\$ 144,380,154	\$ 143,674,280

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

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental Activities:										
General Govt \$	5,606,151	5,480,952	5,856,634	6,453,132	7,015,128	7,434,471	8,004,716	8,859,209	8,498,577	8,208,795
Financial Govt	2,150,764	2,083,757	2,147,259	2,347,656	2,451,136	2,769,814	2,908,700	3,059,364	3,081,007	3,240,850
Judicial	6,502,795	6,438,088	7,077,256	7,695,250	8,975,221	9,836,363	10,545,766	12,064,803	15,035,135	14,710,333
Legal	5,005,901	4,901,701	5,079,788	5,812,145	6,529,803	7,198,406	7,415,315	7,312,562	7,258,859	7,384,153
Public Safety	16,866,308	16,949,725	17,814,343	21,633,272	22,396,784	28,774,605	30,989,676	35,211,920	35,922,248	37,359,000
Correctional	5,888,268	6,214,338	6,184,457	6,651,410	7,527,666	7,846,616	7,652,884	7,558,990	7,514,422	7,649,688
Perm. Impr.	213,281	185,210	225,251	127,030	110,688		463,638	774,357	487,438	
Facilities	3,795,589	3,879,450	3,959,323	4,150,959	4,473,611	4,889,932	5,460,926	6,130,735	6,318,397	7,194,047
Health	202,298	199,472	202,269	267,289	234,663	237,884	212,737	191,180	214,260	239,259
Welfare	383,249	371,751	375,043	388,241	446,317	478,288	472,167	465,192	465,674	485,615
Conservation	211,776	175,572	184,487	185,123	227,126	249,447	241,255	234,983	195,512	233,436
Elections	613,874	702,220	3,467,902	1,121,082	1,925,008	1,759,796	1,510,930	1,439,838	2,005,546	1,384,952
Culture/Recreation	311,274	300,180	403,482	375,531	463,595	523,337	530,992	572,297	633,532	761,910
Transportation	2,635,244	2,620,960	4,817,898	4,897,165	5,397,017	6,164,716	6,616,841	7,156,777	7,415,012	7,142,563
Capital Outlay	328,545									
Interest										
and related cost	3,230,344	3,656,845	3,769,436	4,610,709	3,409,349	3,588,608	3,435,497	3,273,863	3,112,770	3,599,742
Bond Iss. Costs	110,758	98,234								
Total Governmental										
Activities Exp. \$	54,056,419	54,258,455	61,564,828	66,715,994	71,583,112	81,752,283	86,462,040	94,306,070	98,158,389	99,594,343
Total Primary Government										
Expense \$	54,056,419	54,258,455	61,564,828	66,715,994	71,583,112	81,752,283	86,462,040	94,306,070	98,158,389	99,594,343
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Admin. \$	4,336,130	3,070,902	3,191,608	3,328,985	3,421,786	3,128,090	2,912,679	2,699,768	2,489,280	2,750,083
Judicial	2,893,286	3,767,729	5,207,590	5,491,287	2,857,839	4,742,889	3,206,922	4,344,616	5,418,125	5,679,327
Legal	926,714	1,097,419	1,121,039	1,204,688	1,404,003	1,514,949	1,674,542	1,507,622	1,369,128	1,175,056
Public Safety	1,717,615	1,676,123	1,741,015	1,727,613	1,606,384	1,844,252	2,206,391	3,943,610	4,916,548	5,262,199
Transportation	2,193,763	2,502,049	2,527,226	2,225,294	2,240,227	2,573,996	2,657,502	2,642,041	3,049,365	2,787,044
Other Activities	2,131,986	1,547,782	1,793,105	1,544,761	2,187,830	2,547,951	2,415,929	2,524,689	2,996,312	3,138,394
Operating Grants	3,006,449	3,703,629	4,859,794	4,003,264	4,598,188	4,601,226	5,388,953	7,684,739	8,267,815	7,743,002
Total Governmental Activities										
Program Rev. \$	17,205,943	17,365,633	20,441,377	19,525,892	18,316,257	20,953,353	20,462,918	25,347,085	28,506,573	28,535,105
Total Primary Government										
Program Rev. \$	17,205,943	17,365,633	20,441,377	19,525,892	18,316,257	20,953,353	20,462,918	25,347,085	28,506,573	28,535,105

TABLE D-2 (cont.)

General Revenues and Other Changes in Net Position

Governmental Activities:

Prop Taxes, Gen. \$	18,149,413	\$ 19,518,608	\$ 21,773,741	\$ 26,150,607	\$ 30,775,243	\$ 35,904,030	\$ 40,131,708	\$ 41,719,254	\$ 45,909,993
Prop Taxes, Debt	6,351,235	6,510,395	6,693,643	7,020,944	7,765,640	7,659,441	7,746,912	7,052,586	6,934,757
Sales Tax	13,493,758	14,109,684	15,001,083	15,657,683	16,550,411	16,789,335	16,740,827	17,718,530	20,482,745
Boat and Mtr Tax	816	1,228	116					18,874,843	
State Mixed Drink T	748,502	729,512	807,916	839,903	846,892	987,278	959,558	988,696	972,476
Bingo Tax	313,739	198,567	303,014	249,758	283,280	291,069	288,995	312,221	299,932
Invest. Earnings	2,755,541	3,374,540	3,728,012	5,381,424	3,476,288	4,335,410	3,459,240	2,545,722	(4,013,115)
Contributions		13,104							
Miscellaneous	89,817	127,772	210,361	191,718	203,125	360,282	25,664	61,623	219,788
Disposal of Property	200,146		229,733		427,956	20,454	286,820	56,860	146,788
Transfers									(600,000)
Total Govt Activities \$	42,102,967	\$ 44,583,410	\$ 48,747,619	\$ 55,492,037	\$ 60,328,835	\$ 66,347,299	\$ 67,451,056	\$ 71,241,937	\$ 70,353,364
Total Primary Govt 's	42,102,967	\$ 44,583,410	\$ 48,747,619	\$ 55,492,037	\$ 60,328,835	\$ 66,347,299	\$ 67,451,056	\$ 71,241,937	\$ 70,353,364

Change in Net Position

Governmental Activ \$	5,252,491	\$ 7,690,588	\$ 7,624,168	\$ 8,301,935	\$ 7,061,980	\$ 5,548,369	\$ 1,451,934	\$ (91,039)	\$ 1,590,121	\$ (705,874)
Total Primary Govt 's	5,252,491	\$ 7,690,588	\$ 7,624,168	\$ 8,301,935	\$ 7,061,980	\$ 5,548,369	\$ 1,451,934	\$ (91,039)	\$ 1,590,121	\$ (705,874)

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

	2004	2005	2006	2007	2008	2009	2010	2011*	2012	2013
General Fund										
Reserved	\$ 125,000 \$	250,000 \$	375,000 \$	500,000 \$	625,000 \$	750,000 \$	875,000 \$	\$	\$	\$
Unreserved	16,064,023	16,048,993	18,145,155	21,983,362	23,574,538	26,599,530	27,138,098		401,726	523,036
Nonspendable								250,428		
Assigned For:										
Insurance Claims								875,000	875,000	875,000
Unassigned								30,368,958	31,797,529	32,577,164
Total General Fund	\$ 16,189,023 \$	16,298,993 \$	18,520,155 \$	22,483,362 \$	24,199,538 \$	27,349,530 \$	28,013,098 \$	31,494,386 \$	33,074,255 \$	33,975,200
All Other Governmental Funds										
Reserved	\$ 519,240 \$	648,250 \$	975,184 \$	711,547 \$	1,192,356 \$	1,663,894 \$	2,233,068 \$	\$	\$	\$
Unreserved, Reported In:										
Special Revenue Funds	9,895,924	10,134,684	10,975,196	11,793,031	14,509,868	16,740,536	17,243,907			
Capital Projects Funds	78,491,694	78,387,405	56,147,341	31,183,689	14,826,602	6,774,157	4,919,258			
Nonspendable								41,766	46,128	1,715
Restricted For:										
Debt Service										
Capital Projects								2,098,319	1,922,598	1,751,214
Public Transportation								4,910,325	5,725,092	7,587,444
Parks and Recreation								5,843,295		
Permanent Improvements								1,986,322	1,934,179	1,474,823
Juvenile Services								1,416,636		
Judicial Services								303,200	714,874	926,167
Legal Services								1,243,567		
Election Services								333,681		
General Administration								472,254	428,774	445,315
Public Safety								3,808,309		
County Road Const & Maint								1,305,639		
Bldg Const & Maint									6,080,620	5,042,946
Information and Technology									1,100,433	959,348
Dispute Resolution								321,801	368,714	368,714
Criminal Justice								880		(21,803)
Child & Family Services								1,174,816	1,174,816	1,259,820
Law Library								4,893	817	817
Records Preservation								17,195	4,180	4,180
Court House Security								4,047,006	4,528,930	4,528,930
Historical Preservation Programs								7,074	14,207	14,207
Public Defender Program								11,810	12,288	12,288
Inmate Welfare								1,156,442	1,733,614	1,733,614
Total All Other Governmental Funds	\$ 88,906,858 \$	89,170,339 \$	68,097,721 \$	43,688,267 \$	30,528,826 \$	25,178,587 \$	24,396,233 \$	23,763,313 \$	26,148,799 \$	27,839,039

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Taxes	\$ 37,793,036	\$ 40,305,434	\$ 43,529,027	\$ 48,808,070	\$ 55,086,219	\$ 60,335,452	\$ 62,439,012	\$ 65,108,195	\$ 67,494,433	\$ 73,342,764
Licenses, Fees and Permits	98,029	87,711	102,657	104,287	100,766	147,788	148,015	156,170	158,708	145,676
Intergovernmental	4,322,483	4,662,003	6,060,667	4,665,978	5,300,845	7,085,807	7,482,055	9,654,429	11,243,008	11,018,374
Fees of Office	3,680,995	3,777,110	4,374,045	4,398,158	4,484,277	4,538,669	4,795,149	4,947,574	5,007,175	4,866,885
Commissions	3,065,626	2,970,272	3,077,586	3,577,502	3,655,340	3,123,909	2,777,813	2,881,735	3,093,597	3,895,439
Charges for Services	3,168,490	3,238,880	3,547,730	3,852,893	4,329,201	3,107,400	3,594,042	4,808,271	5,175,525	5,582,821
Fines and Forfeitures	2,029,645	2,312,879	2,215,442	2,042,731	1,850,786	1,709,480	1,693,861	1,699,933	2,174,210	1,643,791
Investment Earnings	2,296,723	2,918,315	3,154,771	4,655,027	2,777,588	3,791,292	2,919,969	2,044,802	834,060	(4,612,640)
Other	2,680,457	1,904,534	2,682,760	2,347,173	2,843,070	2,740,840	3,159,332	2,973,089	4,254,629	3,434,233
Total Revenues	59,135,484	62,177,138	68,744,685	74,451,819	80,428,092	86,580,637	89,009,248	94,274,198	99,435,345	99,317,343
Expenditures										
General Administration	5,592,215	5,357,000	5,835,669	6,255,903	6,804,020	7,156,514	7,715,399	8,548,278	8,161,657	7,771,614
Financial Administration	2,200,779	2,172,429	2,225,517	2,389,757	2,409,072	2,653,794	2,718,786	2,918,793	2,993,385	3,139,075
Judicial	6,583,870	6,567,871	7,175,603	7,737,860	8,897,030	9,611,270	10,236,066	11,837,456	14,852,968	14,441,204
Legal	4,979,309	4,894,193	5,040,470	5,681,372	6,268,598	6,818,985	6,933,212	6,935,936	6,934,570	7,044,905
Public Safety	19,592,552	17,851,493	19,294,987	20,586,646	22,508,790	27,335,818	28,698,578	29,456,270	30,454,008	31,900,855
Correctional	5,648,449	6,019,448	6,005,292	6,406,715	7,159,673	7,227,402	7,006,979	7,036,201	7,103,220	7,208,506
Permanent Improvements	213,281	185,210	225,251	127,030	110,688		463,638	774,357	487,438	
Facilities	2,924,826	2,934,559	3,037,870	3,186,167	3,734,762	3,966,085	4,478,444	4,924,225	5,063,233	5,892,326
Health	201,113	199,326	202,102	266,405	233,857	225,100	207,453	198,210	212,274	237,806
Welfare	374,075	365,963	376,925	393,085	444,432	469,309	457,877	454,753	458,127	473,163
Conservation	206,214	171,639	179,995	176,460	214,217	235,422	223,534	217,817	185,210	223,025
Elections	619,063	709,082	3,444,478	1,087,390	1,879,652	1,704,866	1,440,606	1,395,960	1,957,539	1,284,706
Culture/Recreation	274,085	288,001	375,689	337,590	438,125	476,821	470,115	497,653	554,268	593,475
Transportation	2,210,464	2,141,277	2,192,246	2,180,524	2,872,754	3,436,493	3,776,685	4,506,568	4,621,951	4,370,360
Capital Outlay	4,811,759	5,192,622	38,058,417	30,371,479	20,598,315	11,058,221	7,014,879	4,911,420	4,368,889	6,984,054
Principal on Long-Term Debt	710,982	3,092,539	3,188,877	3,600,704	4,088,042	4,059,258	4,065,000	4,225,000	4,529,407	4,668,676
Interest & Fiscal Charges	5,532,935	3,661,035	3,562,510	4,117,739	3,509,329	3,366,554	3,220,783	3,063,258	2,907,246	2,851,640
Total Expenditures	62,675,971	61,803,687	100,421,898	94,902,826	92,171,356	89,801,912	89,128,034	91,902,155	95,845,390	99,085,390

TABLE D-4 (cont)

Excess of Revenues Over (Under) Expenditures	(3,540,487)	373,451	(31,677,213)	(20,451,007)	(11,743,264)	(3,221,275)	(118,786)	2,372,043	3,589,955	231,953
Other Financing Sources (Uses)										
Proceeds from Bonds			12,765,000	52,915,000						4,695,000
Proceeds from Tax Notes										7,710,000
Proceeds from Capital Lease Transfers In	4,423,048	2,313,848	2,728,676	16,620,847	5,537,469	4,727,905	6,852,090	476,325	375,400	15,344,342
Premium or Discount on Issuance of Bonds & Tax Notes			60,756	353,777						1,175,247
Payment to Refunded Bond Escrow				(53,264,017)						(10,621,015)
Transfers Out	(4,223,103)	(2,313,848)	(2,728,676)	(16,620,847)	(5,537,469)	(4,727,905)	(6,852,090)	(12,119,522)	(12,653,881)	(15,944,342)
Total Other Financing Sources (Uses)	199,945		12,825,756	4,760				476,325	375,400	2,359,232
Net Change in Fund Balances	\$ (3,340,542)\$	373,451 \$	(18,851,457)\$	(20,446,247)\$	(11,743,264)	(3,221,275)\$	(118,786)\$	2,848,368 \$	3,965,355 \$	2,591,185
Debt Service As A Percentage Of Noncapital Expenditures	10.8%	11.9%	10.8%	12.0%	10.6%	9.4%	8.9%	8.4%	8.1%	8.2%

LUBBOCK COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Property Tax	Sales Tax	Boat and Motor Tax	Total
2004	\$ 24,298,462	\$ 13,493,758	\$ 816	\$ 37,793,036
2005	26,194,522	14,109,684	1,228	40,305,434
2006	28,527,828	15,001,083	116	43,529,027
2007	33,150,387	15,657,683		48,808,070
2008	38,535,808	16,550,411		55,086,219
2009	43,546,117	16,789,335		60,335,452
2010	45,698,185	16,740,827		62,439,012
2011	47,389,665	17,718,530		65,108,195
2012	48,619,590	18,874,843		67,494,433
2013	52,860,019	20,482,745		73,342,764

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
2004	\$ 8,076,653,049	\$ 1,262,431,969	\$ 373,417,508	\$ 8,965,667,510	0.25954
2005	9,214,233,179	1,403,624,337	724,135,636	9,893,721,880	0.25587
2006	10,374,845,321	1,405,264,560	735,609,658	11,044,500,223	0.261623
2007	10,880,263,318	1,746,120,753	705,420,210	11,920,963,861	0.285763
2008	11,912,136,911	1,847,807,029	702,439,568	13,057,504,372	0.306148
2009	12,691,774,242	2,009,130,131	688,625,425	14,012,278,948	0.326200
2010	13,204,650,438	2,014,381,046	788,497,363	14,430,534,121	0.329458
2011	13,515,820,204	2,050,480,372	693,930,142	14,872,370,434	0.329458
2012	13,998,015,199	2,091,657,444	783,358,616	15,306,314,027	0.329458
2013	14,564,670,616	2,176,330,092	758,345,526	15,982,655,182	0.346477

Source: Lubbock Central Appraisal District

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

Fiscal Year	Lubbock County Direct Rates			Overlapping Rates			Total Direct & Overlapping Rates
	Basic Rate	General Obligation Debt Service	Total Direct Rate	High Plains Water District	Lubbock County Hospital District		
2004	\$ 0.190460	\$ 0.069080	\$ 0.259540	\$ 0.008400	\$ 0.108960	\$	0.376900
2005	0.192410	0.063460	0.255870	0.008400	0.107420		0.371690
2006	0.201183	0.060440	0.261623	0.008400	0.110340		0.380363
2007	0.225323	0.060440	0.285763	0.008400	0.114200		0.408363
2008	0.245412	0.060768	0.306180	0.008400	0.116610		0.431190
2009	0.268930	0.057270	0.326200	0.007940	0.120670		0.454810
2010	0.273640	0.055818	0.329458	0.007940	0.120840		0.458238
2011	0.280680	0.048778	0.329458	0.007850	0.120810		0.458118
2012	0.281946	0.047512	0.329458	0.007760	0.120720		0.457938
2013	0.301123	0.045354	0.346477	0.007540	0.119190		0.473207

Source: Lubbock Central Appraisal District

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

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

Taxpayer	2013			2004		
	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value
Southwestern Public Service	\$ 160,261,397	1	1.01%	\$ 101,100,040	2	1.10%
Macerich Lubbock LTD	131,424,945	2	0.83%	111,257,328	1	1.20%
Texland Petroleum LP	97,447,541	3	0.62%			
United Supermarket LLC	77,990,665	4	0.49%	19,385,075	10	0.20%
Merit Energy Company	62,894,590	5	0.40%			
Atmos Energy/ West Tx Division	52,362,880	6	0.33%	29,830,278	5	0.30%
BNSF Railway Co.	51,188,720	7	0.32%	20,701,300	8	0.20%
PYCO Industries	63,171,308	8	0.40%			
Southwestern Bell Telephone	38,149,867	9	0.24%	61,296,150	3	0.70%
Brown H L Operating LLC	37,163,820	10	0.24%			
Lubbock, SMSA LP				37,695,530	4	0.40%
X Fab Texas Inc				24,497,748	6	0.30%
Watson Food Service				21,308,471	7	0.20%
South Plains Electric Coop Inc				19,617,440	9	0.20%
Total	\$ 772,055,733		4.88%	\$ 446,689,360		4.80%

Source: Lubbock Central Appraisal District

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

TABLE D-9

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
2004	\$ 24,250,925	\$ 23,639,150	97.48%	\$ 562,595	\$ 24,201,745	99.80%
2005	26,128,954	25,328,631	96.94%	708,903	26,037,534	99.65%
2006	28,894,952	28,130,220	97.35%	671,539	28,801,759	99.68%
2007	33,721,116	32,881,632	97.51%	726,204	33,607,836	99.66%
2008	39,098,828	38,337,593	98.05%	630,062	38,967,655	99.66%
2009	44,471,509	43,576,154	97.99%	737,584	44,313,738	99.65%
2010	46,564,850	45,596,925	97.92%	774,581	46,371,506	99.58%
2011	48,085,546	47,140,690	98.04%	706,050	47,846,740	99.50%
2012	49,447,723	48,687,370	98.46%	396,799	49,084,169	99.26%
2013	53,871,115	53,032,714	98.44%		53,032,714	98.44%

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

TABLE D-10

	Calendar Year				
	2003	2004	2005	2006	2007
Agriculture, Forestry, Fishing	\$ 15,882,610 \$	16,182,801 \$	17,594,558 \$	510,424	481,553
Mining	5,977,077	6,989,094	71,196,202	3,387,836	4,662,305
Construction	58,960,486	61,208,638	66,324,462	89,194,049	74,915,283
Manufacturing	55,256,219	62,527,233	67,381,536	81,100,118	80,679,339
Transportation, Communications, Utilities	187,621,356	295,870,013	210,865,524	45,694,849	48,491,220
Wholesale Trade	231,847,173	236,461,845	260,059,191	241,175,686	226,341,015
Retail Trade	1,654,880,452	1,700,876,153	1,770,589,598	1,583,426,253	1,697,007,873
Finance, Insurance, Real Estate	7,164,104	5,079,804	1,371,002	46,141,250	57,757,219
Services	249,566,137	239,959,741	233,043,085	733,632,363	743,085,334
Public Administration				5,369,206	3,165,678
All Other Outlets	2,021,656	6,138,994	4,720,275	20,820,279	21,431,727
Total	\$ 2,469,177,270 \$	2,631,294,316 \$	2,703,145,433 \$	2,850,452,313	2,958,018,546
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%
	Calendar Year				2012
	2008	2009	2010	2011	
Agriculture, Forestry, Fishing	\$ 1,266,519 \$	1,271,682 \$	1,286,096 \$	1,528,764 \$	1,329,506
Mining	7,224,771	5,924,316	6,204,071	11,636,689	14,348,222
Construction	88,743,727	76,400,210	83,962,924	87,984,394	108,324,735
Manufacturing	86,920,449	75,207,338	72,371,068	76,314,792	86,221,312
Transportation, Communications, Utilities	60,601,677	54,943,064	61,336,662	90,768,629	81,207,929
Wholesale Trade	266,589,575	252,244,768	243,894,964	255,559,292	304,995,555
Retail Trade	1,770,421,544	1,750,512,732	1,776,860,263	1,857,448,405	1,991,479,942
Finance, Insurance, Real Estate	62,480,185	56,951,005	53,860,438	57,816,248	62,468,147
Services	807,016,424	812,263,161	844,185,218	851,164,701	921,903,984
Public Administration	3,572,138	3,920,104	4,203,787	4,291,994	4,474,164
All Other Outlets	20,482				
Total	\$ 3,154,857,491 \$	3,089,638,380 \$	3,148,165,491 \$	3,294,513,908 \$	3,576,753,496
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*

Fiscal Year	County Direct Rate	City of Lubbock Rate	State of Texas Rate
2004	0.50%	1.25%	6.25%
2005	0.50%	1.50%	6.25%
2006	0.50%	1.50%	6.25%
2007	0.50%	1.50%	6.25%
2008	0.50%	1.50%	6.25%
2009	0.50%	1.50%	6.25%
2010	0.50%	1.50%	6.25%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%

Source: State Comptroller

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

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

Fiscal Year	Governmental Activities					Loans Payable and Capital Leases	Certificates of Obligation	Tax Notes	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds										
2004	\$	79,440,000	\$			1,273,976			\$	1.74%	320
2005		76,610,000				1,011,436				1.61%	303
2006		73,695,000			12,765,000	737,559				1.81%	342
2007		73,265,000			12,455,000	451,854				1.67%	330
2008		69,910,000			12,020,000	153,813				1.67%	314
2009		66,440,000			11,565,000					1.32%	292
2010		62,850,000			11,090,000					1.33%	277
2011		59,120,000			10,595,000	476,325				1.23%	252
2012		55,235,000			10,080,000	722,318				1.09%	232
2013		55,890,000		7,710,000		628,642				1.08%	225

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
2004	\$ 252,048	\$ 8,965,667,510	\$ 79,440,000	\$ 519,240	\$ 78,920,760	0.88%	\$ 313
2005	256,081	9,893,721,880	76,610,000	648,250	75,961,750	0.77%	297
2006	255,027	11,044,500,223	86,160,000	975,184	85,184,816	0.77%	334
2007	261,227	11,920,963,861	85,720,000	711,547	85,008,453	0.71%	325
2008	261,610	13,057,504,372	81,930,000	1,192,356	80,737,644	0.62%	309
2009	267,269	14,012,278,948	78,005,000	1,663,894	76,341,106	0.54%	286
2010	267,269	14,430,534,121	73,940,000	2,233,068	71,706,932	0.50%	268
2011	278,831	14,872,370,434	70,191,325	2,098,319	68,093,006	0.46%	244
2012	284,890	15,306,314,027	66,037,318	1,922,598	64,114,720	0.42%	225
2013	279,138	15,982,655,182	64,228,642	1,751,214	62,477,428	0.39%	224

(1) Annual government census

(2) From Table D-6

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	\$ 64,228,642	100.00%	\$ 64,228,642
TOTAL DIRECT DEBT			64,228,642
OVERLAPPING DEBT			
Special Districts:			
Lubbock County Hospital District	0		0
Lubbock County WC and ID No. 1	0		0
Cities:			
Idalou	2,916,622	100.00%	2,916,622
Lake Ransom Canyon	655,000	100.00%	655,000
Lubbock	150,030,000	100.00%	150,030,000
Shallowater	0		0
Slaton	10,150,000	100.00%	10,150,000
Wolfforth	0	100.00%	0
New Deal	73,370	100.00%	73,370
County-line Cities:			
Abernathy	0		0
School Districts:			
Idalou ISD	15,188,353	100.00%	15,188,353
Lubbock ISD	150,030,000	100.00%	150,030,000
Lubbock-Cooper ISD	128,458,759	100.00%	128,458,759
New Deal ISD	0		0
Roosevelt ISD	10,910,000	100.00%	10,910,000
Shallowater ISD	30,920,000	100.00%	30,920,000
County-line School Districts:			
Abernathy ISD	25,085,000	16.78%	4,209,263
Frenship ISD	28,969,522	99.61%	28,856,541
Lorenzo ISD	0		0
Slaton ISD	3,690,000	98.99%	3,652,731
Southland ISD	0		0
TOTAL OVERLAPPING DEBT			536,050,639
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 600,279,281

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt Limit	\$ 933,908,502	\$ 1,061,785,752	\$ 1,656,675,033	\$ 1,788,144,579	\$ 1,958,625,656	\$ 2,101,841,842	\$ 2,164,580,118	\$ 2,230,855,565	\$ 2,295,947,104	\$ 2,397,398,277
Total Net Debt Appl to Lim.	78,920,760	75,961,780	85,484,816	85,008,453	80,737,644	76,341,106	71,706,932	67,616,681	63,216,681	61,848,786
Legal Debt Margin	854,987,742	985,823,972	1,571,190,217	1,703,136,126	1,877,888,012	2,025,500,736	2,092,873,186	2,163,238,884	2,232,730,423	2,335,549,491
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	8.45%	7.15%	5.16%	4.75%	4.12%	3.63%	3.31%	3.03%	2.75%	2.58%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 15,982,655,182
Debt Limit (15% of Assessed Value)	2,397,398,277
Debt Applicable to Limit:	
General Obligation Bonds	63,600,000
Less: Amount Set Aside for Repayment of	
General Obligation Debt	1,751,214
Total Net Debt Applicable to Limit	61,848,786
Legal Debt Margin	\$ 2,335,549,491

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Population (1)	252,048	256,081	255,027	261,227	261,610	267,269	267,269	278,831	284,890	279,138
Personal Income (3)	\$ 4,630,373,808	\$ 4,807,920,775	\$ 4,808,024,031	\$ 5,158,449,569	\$ 5,917,618,200	5,914,662,970	\$ 5,563,738,773	\$ 5,647,978,000	\$ 6,049,069,370	\$ 5,926,937,154
Per Cap Income (3)	\$ 18,371	\$ 18,775	\$ 18,853	\$ 19,747	\$ 22,620	22,130	\$ 20,817	\$ 21,233	\$ 21,233	\$ 21,233
Median Age (3)	32	31.4	31.1	30.6	32	30.6	31.6	31.6	29.4	29.4
Education Level in (3) Years of Schooling	12.8	12.4	12.4	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
School Enrollment (3)	28,355	28,847	28,492	28,191	28,639	28,976	28,685	35,347	46,848	48,919
Unemployment (2)	2.9%	4.3%	4.05%	4.0%	3.8%	4.1%	6.1%	5.9%	6.2%	5.5%

Data Sources:

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

LUBBOCK COUNTY, TEXAS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

Employer	2013			2004 *		
	Employees	Rank	% of Total Employees	Employees	Rank	% of Total Employees
Texas Tech University	6,044	1	15.76%	9,919	1	23.67%
Covenant Health System	5,500	2	14.35%	4,310	2	10.29%
TTU Health Sciences Center	2,341	6	6.11%	2,010	7	4.80%
Lubbock Independent School District	3,544	4	9.24%	3,504	3	8.36%
United Supermarkets (Corp.)	2,700	5	7.04%	2,156	5	5.15%
University Medical Center	3,800	3	9.91%	2,310	4	5.51%
City of Lubbock	2,221	7	5.79%	2,109	6	5.03%
A&T Communications				500-999	14	1.19%
G Boren Services	450	21	1.17%	516	19	1.23%
Walmart Supercenter	1,740	8	4.54%	500-999	15	1.19%
Lubbock County	1,062	10	2.77%	950-1200	10	2.27%
Convergys Corporation	1,100	9	2.87%	1,450	9	3.46%
Lubbock State Supported Living Center				850	11	2.03%
Frenship ISD	962	11	2.51%	639	13	1.53%
TDCJ- John T. Montford Unit				755	12	1.80%
Caprock Home Health Services, Inc.	750	12	1.96%	250-499	35	0.60%
Lubbock-Cooper ISD				444	22	1.06%
Wells Fargo Bank				392	27	0.94%
Sonic Drive In	507	19	1.32%	425	25	1.01%
UMC Physician Network Services	515	18	1.34%			
Cingular				1750	8	4.18%
U.S. Postal Service				500-999	16	1.19%
State National Bank				500	17	1.19%
Tyco Fire Protection				525	18	1.25%
Texas Department of Transportation				474	20	1.13%
Messer Auto Group	452	20	1.18%	449	21	1.07%
Operator Service Company				427	23	1.02%
Lubbock Regional MHMR Center				427	24	1.02%
Chase Communication/Staffmark				400	26	0.95%
Lubbock Christian University	717	14	1.87%	384	28	0.92%
Plains Capital Bank				371	29	0.89%
NTS Communication, Inc.				367	30	0.88%
American State Bank				355	31	0.85%
Dillards				341	32	0.81%
Cox Cable				339	33	0.81%
McLane High Plains				330	34	0.79%
Interim Healthcare of West Texas	737	13	1.92%			
McDonalds	585	15	1.53%			
Suddenlink Communications	540	16	1.41%			
Yum Brands	525	17				
Frontier Dodge	448	22				
X-FAB	380	23				
Lubbock Heart Hospital	365	24				
Stripes	355	25				

Source: Lubbock Economic Development Alliance, Inc.

* Information only compiled every two years.

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Administration	46	46	47	47	48	50	50	53	53	52
Financial Administration	54	53	53	53	53	53	54	56	56	56
Judicial	89	87	89	88	89	92	92	92	91	94
Legal	84	88	88	88	97	110	110	125	154	154
Public Safety	279	279	286	318	363	477	488	495	494	502
Correctional	105	107	110	111	116	117	118	109	110	111
Facilities	38	38	38	40	59	59	59	59	59	59
Health	1	1	1	1	1	1	1	1	1	1
Welfare	5	5	5	5	5	5	5	5	5	5
Conservation	7	7	7	7	8	8	8	8	8	8
Elections	5	5	8	8	8	8	8	8	9	9
Culture/Recreation	4	4	6	6	6	7	7	7	7	7
Transportation	34	34	33	33	33	35	36	42	44	45
Total	751	754	771	805	886	1,022	1,036	1,060	1,091	1,103

Source: County Payroll Department

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

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
County Clerk										
Number of Criminal Cases Filed	4,964	5,133	5,326	5,746	5,374	4,814	5,272	4,446	4,351	4,305
Number of Civil Cases Filed	1,974	2,119	2,141	2,329	1,425	1,212	1,252	1,398	1,090	968
Marriage Licenses- Formal	2,199	2,255	2,052	2,209	2,068	1,684	1,725	1,712	1,754	1,904
Marriage Licenses- Informal	36	28	44	75	82	122	199	105	94	114
Marriage Licenses- Hostile Fire Zone	Not Availabi	Not Available	Not Available	Not Available	Not Available	6	10	Not Available	Not Available	Not Available
Probate Cases	751	787	739	728	835	905	865	841	1,148	876
Commissioners' Court										
Number of Courts Held	24	24	24	24	24	24	24	24	24	24
Number of Additional Meetings Held	13	24	22	43	36	25	30	30	30	28
Commissioner Precinct #1										
Responded to Emails	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	1,242	5,430	Not Available	Not Available
Phone Calls Received	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	651	933	Not Available	Not Available
Number of Meetings Attended	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	370	498	Not Available	Not Available
Commissioner Precinct #4										
Responded to Emails	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	5,352	Not Available	Not Available
Phone Calls Received	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	780	Not Available	Not Available
Number of Meetings Attended	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	526	Not Available	Not Available
Information Services/ County Technology										
Work Orders	7,382	7,383	5,467	6,143	7,319	7,429	7,761	8,157	7,305	8,194
Elections Administration										
Confirmation Notices Mailed	Not Available	Not Available	Not Available	Not Available	29,899	29,624	10,812	17,260	Not Available	Not Available
Total Number of Applications Received	Not Available	Not Available	Not Available	Not Available	Not Available	2,380	2,017	11,737	Not Available	Not Available
Number of Duplicate Applications Received	Not Available	Not Available	Not Available	Not Available	Not Available	396	246	157	Not Available	Not Available
Number of Voter Registration Responses										
Completed and Returned	Not Available	Not Available	Not Available	Not Available	Not Available	171	3,931	3	Not Available	Not Available
Total Mail Handled	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	25,227	75,333
Total Mail Ballot Requests	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	2,242	4,091
Number of Election Workers Trained	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	701	365
Judicial Compliance										
Order thru Collections	866,434	430,287	2,184,975	2,368,802	2,405,515	2,340,966	2,976,406	Not Available	Not Available	Not Available
Actual Monies Received	769,530	986,393	1,585,531	1,908,450	1,834,034	1,606,155	1,976,881	Not Available	Not Available	Not Available
Exemptions	242,396	189,448	334,039	344,352	392,601	348,621	435,824	Not Available	Not Available	Not Available
Total Collections	1,011,926	1,175,842	1,919,570	2,252,802	2,226,635	1,954,776	2,412,705	2,241,744	2,372,645	2,108,489
Total Number of Cases	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	6,577	8,880	7,343
% Collections	86%	90%	88%	95%	93%	84%	66%	Not Available	Not Available	Not Available

TABLE D-20 (cont)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Maintenance										
Number of Work Orders Processed	Not Available	Not Available	Not Available	Not Available	8,490	11,172	11,527	16,345	14,900	16,413
Oversew Permanent Improvements	Not Available	Not Available	Not Available	Not Available	\$12,900,000	7,667,875	7,485,000	2,450,000	1,230,000	2,750,000
% Electrical Consumption Reduced	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	5%	4%
Conservation										
Texas Cooperative Extension										
Number of Educ. Group Meetings	813	665	1,000	770	718	798	890	717	767	944
Total Attendance at Group Meetings	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	32,801	19,975	33,133
4-H Enrollment	6,144	3,518	5,684	5,968	4,482	4,657	4,967	5,621	4,957	3,914
Number of Traditional 4-H Club Member	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	275	299	272	299
Judicial										
County Courts										
Juvenile Cases Disposed	522	574	587	960	895	719	611	Not Available	Not Available	Not Available
Criminal Cases Disposed	4,768	4,784	5,442	4,833	5,600	4,397	5,281	Not Available	Not Available	Not Available
District Court										
Criminal Cases Disposed	3,691	3,791	3,863	4,203	4,154	3,691	4,268	5,093	Not Available	Not Available
District Clerk										
Civil Law Cases Filed	1,092	1,215	1,107	1,127	1,399	1,176	3,250	1,694	1,634	1,602
Family Law Cases Filed	3,012	3,216	3,079	3,054	3,077	3,348	2,605	3,003	2,868	2,779
Tax Law Cases Filed	217	256	201	94	207	132	291	309	288	292
Child Support Garnishment Orders	14,403	15,525	16,382	17,339	16,069	15,403	14,233	14,680	584	585
Juror Summons	47,263	49,020	55,192	55,000	56,212	60,554	51,528	58,789	Not Available	Not Available
Juvenile Cases	514	409	410	564	496	399	355	557	309	272
Passports	487	709	651	1,647	836	433	602	557	785	1,185
Law Library										
Number of Visitors	4,894	4,608	4,985	4,395	4,661	4,916	4,608	5,450	5,322	5,356
Number of Volumes	21,127	21,491	21,946	22,290	16,087	13,064	14,909	13,357	13,563	13,913
Dispute Resolution Center										
Inquiries and referrals- South Plains ADR	Not Available	Not Available	Not Available	2,537	2,635	2,811	3,052	3,673	4,035	4,017
Inquiries and referrals- Texas Rural Med.	Not Available	Not Available	Not Available	46	725	52	140	65	35	55
Number Assisted- TRMS	Not Available	Not Available	Not Available	100	63	34	180	117	56	58
Inquiries and referrals- Comm. Super. Cont	Not Available	Not Available	Not Available	296	195	152	62	148	172	169
Average Collection Rate- Community Super	Not Available	Not Available	Not Available	72%	67%	75%	69%	71%	70%	61%
Average Monthly Coll.- Community Super.	Not Available	Not Available	Not Available	31,116	75,249	81,988	77,490	74,470	96,048	106,658
Justice of the Peace #1										
Civil Cases Filed	600	1,026	1,023	1,285	1,771	1,610	1,475	1,212	1,366	1,273
Criminal Cases Filed	6,345	6,492	5,896	6,288	4,809	3,521	4,664	4,344	3,566	3,113
Justice of the Peace #2										
Civil Cases Filed	796	836	882	1,098	2,235	1,084	980	1,147	1,204	1,066
Criminal Cases Filed	5,116	4,709	4,736	4,405	8,415	5,115	4,667	5,804	4,198	2,992
Justice of the Peace #3										
Civil Cases Filed	1,040	1,063	1,056	1,099	1,062	1,135	1,080	1,249	5,095	1,304
Criminal Cases Filed	3,840	3,632	3,725	3,546	3,699	3,435	2,630	2,636	1,860	1,345

TABLE D-20 (cont)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Justice of the Peace #4										
Cases Filed:										
Civil Cases	460	506	560	705	744	876	789	778	830	838
Criminal Cases	10,422	10,007	8,474	7,597	6,316	7,084	5,313	5,199	5,275	4,136
Cases Disposed:										
Criminal Cases	9,509	11,132	9,865	7,110	6,236	6,387	5,725	4,551	4,784	3,343
Civil Cases	525	591	584	672	698	874	769	888	796	702
Legal										
Criminal District Attorney										
Cases Received	Not Availabl	Not Availabl	Not Availabl	Not Availabl	14,332	13,119	14,444	12,429	13,262	14,130
Felony Cases Under Indictment	3,240	3,527	3,934	Not Availabl	3,489	3,758	3,921	3,433	3,754	3,747
Misdemeanor Cases Under Indictment	4,995	5,234	8,345	Not Availabl	5,396	4,812	5,319	4,410	4,353	4,303
Cases Filed	8,317	8,816	9,667	Not Availabl	8,986	8,797	9,439	8,152	8,267	8,239
Felony Cases Closed	Not Availabl	Not Availabl	Not Availabl	Not Availabl	4,055	5,192	1,838	5,770	6,995	Not Availabl
Misdemeanor Cases Closed	Not Availabl	Not Availabl	Not Availabl	Not Availabl	5,249	6,694	2,158	8,180	9,177	5,239
Total Jury Trials	116	116	125	Not Availabl	105	96	73	76	74	92
County Judge										
Probate Cases Filed	749	779	727	716	806	796	828	841	804	869
Mental Health Cases Filed	372	368	251	283	264	509	269	124	416	548
Guardianship Cases Filed	86	89	87	108	108	97	97	283	133	119
Hearings Held	498	662	744	862	961	830	885	1,023	555	900
Public Defender										
# of Counties Participating	Not Availabl	Not Availabl	Not Availabl	Not Availabl	65	70	70	70	173	191
Cases Closed	Not Availabl	Not Availabl	Not Availabl	Not Availabl	6	9	7	7	9	18
Financial										
County Auditor										
Accounts Payable Checks Processed	9,871	9,366	8,441	10,100	10,284	9,075	9,399	10,087	8,914	8,720
Payroll Checks Issued	Not Availabl	24,201	24,192	25,324	26,708	29,294	30,278	31,522	31,398	32,096
Grants Processed	57	55	55	61	61	76	71	75	69	63
Bank Reconciliations Done	Not Availabl	Not Availabl	Not Availabl	624	758	796	798	840	845	821
Cash Counts Done	Not Availabl	161	299	82	155	221	243	225	262	279
Budget Amendments Processed	Not Availabl	224	269	208	223	220	229	222	212	249
County Treasurer										
Cash Receipts Processed	8,243	4,858	4,715	4,622	6,825	6,769	5,331	7,115	6,939	6,124
Jury Checks Issued	1,791	2,407	17,082	16,906	16,466	17,769	15,720	17,331	14,380	4,246
Tax Assessor/Collector										
Automobile Registrations	209,169	216,403	224,868	228,469	220,728	232,559	233,992	235,152	Not Availabl	Not Availabl
Beer and Wine Permits Issued	368	300	302	260	267	359	290	269	Not Availabl	Not Availabl

TABLE D-20 (cont)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Human Resources										
Applications Accepted (by person)	2,973	2,325	4,680	3,561	4,346	7,004	8,719	6,297	5,328	4,875
New Hires Processed	157	161	226	238	273	270	265	228	235	273
Separations Processed	114	144	159	168	195	171	216	208	205	237
Purchasing										
Purchase Orders	2,610	2,598	2,604	2,627	2,084	2,705	2,271	2,676	2,606	2,397
Formal RFDs/ Bids	49	37	33	28	27	38	32	34	36	28
Informal Bids/ Quotes	67	94	106	102	185	234	261	287	139	123
New Contracts	8	4	7	6	4	6	9	7	5	104
Contract Renewals	24	20	19	22	27	32	29	25	24	118
Public Safety										
County Jail										
Average Daily Jail Population	953	946	947	969	731	724	794	1,057	1,070	1,186
Average Daily # of Contract Inmates	Not Availabl	Not Availabl	Not Availabl	Not Availabl	237	243	199	0	Not Availabl	Not Availabl
Average Daily # of Federal Inmates	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	67	64	90
Sheriff										
E-911 Calls Received	13,937	10,122	11,242	11,445	15,552	18,735	12,234	Not Availabl	Not Availabl	Not Availabl
Warrants Received	15,868	17,630	16,956	13,669	12,913	14,499	15,085	Not Availabl	Not Availabl	Not Availabl
Total Arrests	6,008	6,854	6,955	7,527	5,582	3,075	255	Not Availabl	Not Availabl	Not Availabl
Total Incidents	3,426	2,986	3,101	2,718	2,796	3,019	2,562	Not Availabl	Not Availabl	Not Availabl
Active Warrants	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	21,138	22,783	21,912
Calls for Service Patrol	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	12,034	13,187	17,544
Calls Received by Communications	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	114,387	163,004	168,938
Juvenile Justice Center										
Number of Residents	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	22,320	20,757	20,723	24,187
Number of Community Service Hours	18,791	14,812	14,110	13,029	14,527	12,688	11,526	12,441	12,070	13,034
County Inspector										
Total Number of Properties Inspected	5,253	472	467	473	412	372	348	355	381	366
Number of New Properties Inspected	345	311	308	272	245	112	185	176	133	152
Constable #1										
Civil Processed	Not Availabl	689	950	935	995	643	912	865	1,513	1,091
Constable #2										
Civil Processed	Not Availabl	Not Availabl	Not Availabl	Not Availabl	252	1,084	1,275	950	873	913
Constable #3										
Civil Processed	887	960	942	962	956	892	1,178	1,280	Not Availabl	1,099
Constable #4										
Civil Processed	Not Availabl	486	572	731	1,053	1,048	1,076	934	1,657	673

TABLE D-20 (cont)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Medical Examiner										
Cases	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	273	422	582	544	517
Investigations	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	1,300	1,136	1,812	2,135	2,369
Life Gift Cases	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	43	52	37	29	27
Autopsy Report Requests	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	261	269	511	516	286
Allied Health Student Education	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	89	203	157	158	270
Cremation	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	803	640
General Assistance										
Number of Residents Assisted	1,591	1,606	1,855	1,728	2,090	2,162	1,709	1,648	1,190	969
Number of Pauper Funerals	62	43	52	77	70	91	81	69	74	88
Transportation										
Road and Bridges										
Work Orders Completed	Not Availab	Not Availab	187	353	362	425	763	753	674	2,415
Miles of Roads Overlayed	36	30	29	0	13	12	41	46	37	45
County Road Maintained- Miles	1,167	1,167	1,167	1,167	1,177	1,187	1,189	1,187	1,187	1,191

Sources: Various County Departments

The Dispute Resolution Center was a new department added to the County in 2007, therefore, no data exists for 2004-2006.

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

TABLE D-21

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Electronic Voting Machines	0	0	0	800	800	940	940	940	834	1,004
Courtroom Video Projection Systems	0	0	0	0	3	9	9	9	9	9
Public Safety										
Sheriff Stations	1	1	1	1	1	1	1	1	1	1
Sheriff Patrol Vehicles	Not Available	Not Available	Not Available	120	120	120	120	120	159	144
Constable Vehicles	4	4	4	4	4	4	4	4	4	4
Culture and Recreation										
County Parks	4	4	4	4	4	4	4	4	4	4
Public Works										
Bridges	1	1	1	1	1	1	1	1	1	1
Roads (miles)	1,167	1,167	1,167	1,167	1,177	1,187	1,189	1,187	1,191	1,191

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

Sources: Various County Departments

Other Supplementary Information

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

Robison Johnston & Patton, LLP
C E R T I F I E D P U B L I C A C C O U N T A N T S
A P A R T N E R S H I P I N C L U D I N G P R O F E S S I O N A L C O R P O R A T I O N S

Independent Auditors' Report on Internal Control over Financial Reporting and
On Compliance and Other Matters Based on an Audit of Financial Statements
Performed In Accordance With Government Auditing Standards

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

Members of the Commissioners' Court:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas, as of and for the year ended September 30, 2013, 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 12, 2014.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lubbock County, Texas's 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*.

Lubbock County, Texas's Response to Findings

Lubbock County, Texas's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Lubbock County, Texas's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 & Patton LLP

Lubbock, Texas
February 12, 2014

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 P A R T N E R S H I P I N C L U D I N G P R O F E S S I O N A L C O R P O R A T I O N S

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

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

Members of the Commissioners' Court:

Report on Compliance for Each Major Federal Program

We have audited Lubbock County, Texas's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lubbock County, Texas's major federal programs for the year ended September 30, 2013. Lubbock County, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Lubbock County, Texas's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lubbock County, Texas's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Lubbock County, Texas's compliance.

Opinion on Each Major Federal Program

In our opinion, Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2013.

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's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lubbock County, Texas's internal control over compliance.

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

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

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

Robison Johnston ; Telfer UP

Lubbock, Texas
February 12, 2014

LUBBOCK COUNTY, TEXAS**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013****A. Summary of Auditor's Results****1. Financial Statements**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?

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

Internal control over major programs:

One or more material weaknesses identified?

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

Identification of major programs:

CFDA Number(s)

16.588

10.435

Name of Federal Program or Cluster

Domestic Violence Prosecution Unit

USDA Agricultural Mediation Program

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

Auditee qualified as low-risk auditee?

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

NONE

C. Federal Award Findings and Questioned Costs

NONE

LUBBOCK COUNTY, TEXAS**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
2012-1	Implemented	

LUBBOCK COUNTY, TEXAS

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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

LUBBOCK COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT E-1

Page 1 of 2

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF JUSTICE			
Passed Through Office of the Governor:			
Multi-Jurisdictional Truancy alternative Dispute Resolution	16.523	JB-12-J20-23026-04	\$ 460
Multi-Jurisdictional Truancy Alternative Dispute Resolution	16.523	JB-11-J20-23026-03	50,026
Expansion of Drug Court	16.585	SF-13-A10-18361-07	32,811
Expansion of Drug Court	16.585	SF-14-A10-18361-08	3,602
Domestic Violence Prosecution Unit	16.588	WF-12-V30-17236-09	71,168
Domestic Violence Prosecution Unit	16.588	WF-11-V30-27523-01	3,537
Family Recovery Court *	16.738	SF-14-A10-21966-05	2,223
DWI Court *	16.738	SF-14-A10-21965-05	2,796
Family Recovery Court *	16.738	SF-13-A10-21966-04	28,399
DWI Court *	16.738	SF-13-A10-21965-04	34,495
CRTC & SAFFP Re-Entry Drug Court *	16.738	DJ-11-A10-24103-03	34,571
CRTC & SAFFP Re-Entry Drug Court *	16.738	SF-14-A10-24103-04	4,443
Total Passed Through Office of the Governor			268,531
Passed Through Bureau of Justice Assistance:			
State Criminal Alien Assistance Program	16.606	2013-AP-BX-0403	43,437
FY2010 Joint Enforcement Initiative *	16.738	2010-DJ-BX-1082	35,203
FY2012 Joint Enforcement Initiative *	16.738	2012-DJ-BX-0904	62,334
Total Passed Through Bureau of Justice Assistance			140,974
Total U. S. Department of Justice			409,505
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Texas Juvenile Probation Commission:			
Title IV-E Administrative Reimb. Program	93.658	TJPC-E-13-152	1,440
Title IV-E Federal Foster Care Reimb. Program	93.658	TJPC-E-13-152	103,813
Total Passed Through Texas Juvenile Probation Commission			105,254
Passed Through Texas Department of Family and Protective Services:			
Title IV-E, Legal Services	93.658	23939982	37,300
Total U. S. Department of Health and Human Services			142,554
U. S. DEPARTMENT OF AGRICULTURE			
Passed Through Texas Rural Mediation Services:			
USDA Agricultural Mediation Program	10.435	49-044-0756001056	157,273
Passed Through State Department of Human Services:			
School Breakfast Program *	10.553	01300	42,352
Food Distribution *	10.555	01300	4,546
National School Lunch Program *	10.555	01300	83,769
Total Passed Through State Department of Human Services			130,667
Total U. S. Department of Agriculture			287,941
DEPARTMENT OF HOMELAND SECURITY			
Passed Through Texas Department of Public Safety:			
Hazard Mitigation Grant Program	97.039	DR-1931-002	\$ 55,829
Passed Through Office of the Governor:			
Emergency Management Performance Grant	97.042	13-TX-EMPG-0944	26,592
Total Department of Homeland Security			82,421

LUBBOCK COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT E-1

Page 2 of 2

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
STATE PROGRAM			
Passed Through Texas Department of Transportation:			
Passed through South Plains Auto Theft Task Force	N/A	SA-T01-10058-13	377,413
Total Texas Department of Transportation			\$ 377,413
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			1,299,834

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

The accompanying notes are an integral part of this schedule.

LUBBOCK COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2013

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Lubbock County, Texas and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.