

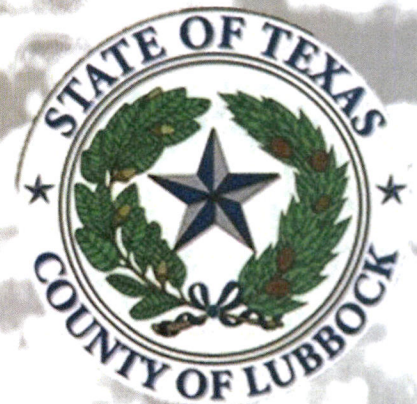
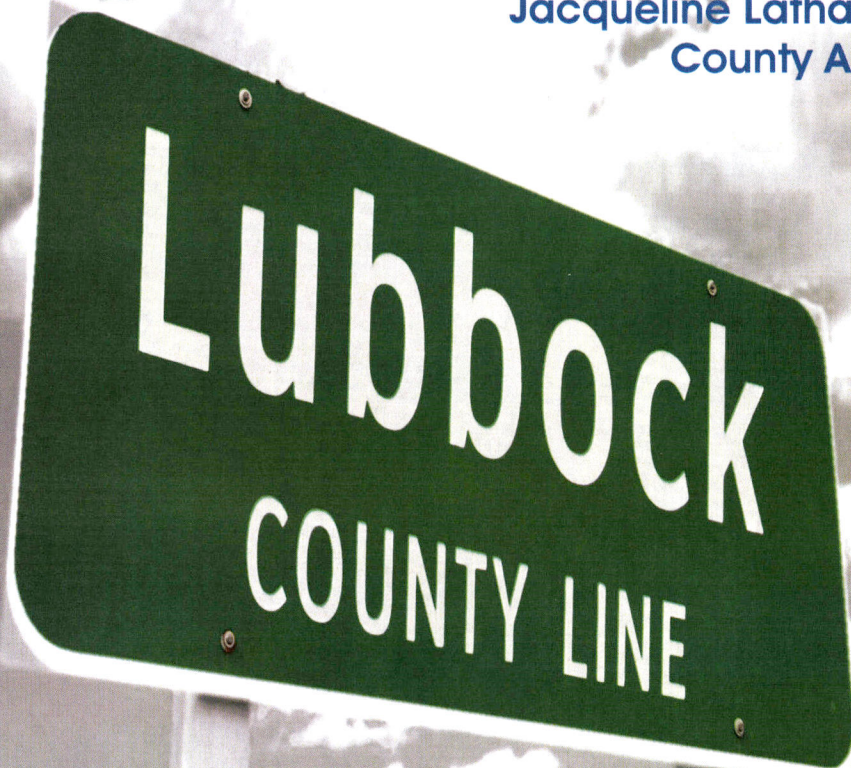
Lubbock County, Texas

Comprehensive Annual Financial Report

For the year ended September 30, 2015

Office of the County Auditor

Jacqueline Latham, CPA
County Auditor



LUBBOCK COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2015

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Introductory Section

LUBBOCK COUNTY

Jacqueline Latham, CPA
County Auditor

Rhonda Scott
First Assistant Auditor



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

March 9, 2016

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, 2015, 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, 2015, 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, 2015, 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.

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 293,000, 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 83% of the total population of Lubbock County. Because of this diversified economic base, along with the economic contributions of Texas Tech University and Texas Tech University School of Medicine, all located within Lubbock County, the economy has experienced a modest but steady growth over the past several years; a trend which is expected to continue.

Relevant Financial Policies

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

Major Initiatives

Formulating the 2016 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 2016 Budget

Providing resources for law enforcement and construction costs of the Law Enforcement Center was a major concern during the 2016 budget process. Providing COLA increases for employees and adjusting elected officials' salaries impacted budget decisions as well.

Permanent improvement funds had dwindled as funds had been diverted to fund serious issues in other 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 2016 Budget year. Priorities had to be evaluated regarding permanent improvement projects to ensure adequate funds would be available to complete these two major renovation projects.

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

Long Term Financial Planning

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

ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lubbock County, Texas for its comprehensive annual financial report for the fiscal year ended September 30, 2014. This was the tenth 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 2015 fiscal year beginning October 1, 2014. This was the sixth 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 2015 Leadership Circle Platinum Award by the Texas Comptroller of Public Accounts. The Leadership Circle recognizes local governments across Texas that are striving to meet a high standard for financial transparency online by opening their books to the public; providing clear, consistent pictures of spending; and sharing information in a user-friendly format. The Platinum designation highlights those entities that are setting the bar in their transparency efforts and is valid for one year. Lubbock County has received the award for six consecutive years.

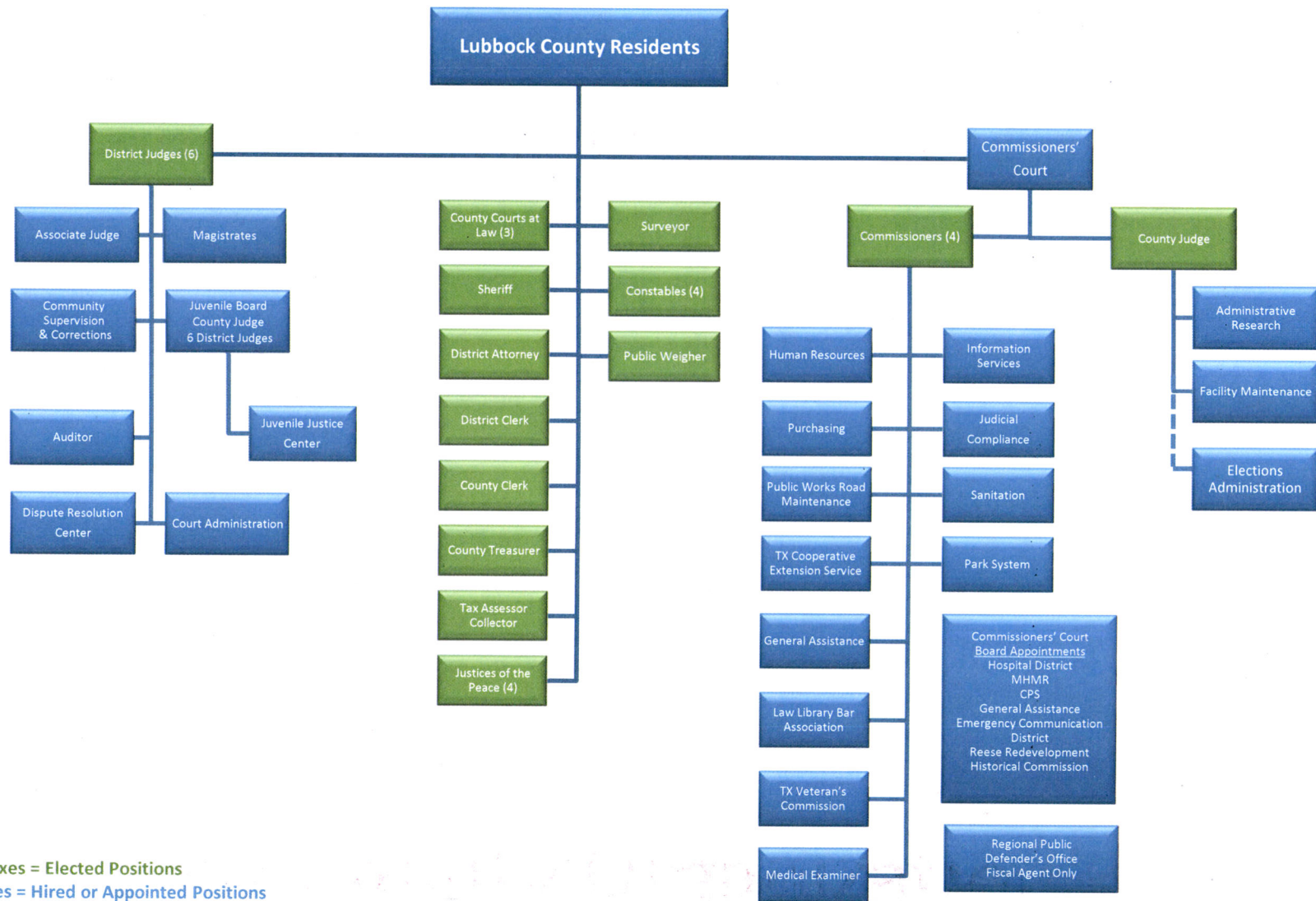
The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated services of the Auditor's Office Staff. I sincerely appreciate the loyalty and dedication of my staff for their extra efforts to produce timely and accurate records for Lubbock County. They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

Jacqueline Latham

Jacqueline Latham, CPA
Lubbock County Auditor

Lubbock County Organization Chart





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, 2014

Executive Director/CEO

LUBBOCK COUNTY, TEXAS**LIST OF PRINCIPAL OFFICIALS****SEPTEMBER 30, 2015**

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
Leslie Hatch	Judge, 237th Judicial District
William R. Eichman II	Judge, 364th Judicial District
Barbara Sucsy	District Clerk
Matthew D. Powell	Criminal District Attorney
<u>Commissioners' Court</u>	
Tom Head	County Judge
Bill McCay	Commissioner, Precinct No. 1
Mark Heinrich	Commissioner, Precinct No. 2
Lorenzo "Bubba" Seden	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
Chris Winn	County Treasurer
Jacqueline Latham	County Auditor
William A. Carter II	Director Juvenile Probation
Steven Henderson	Director of Community Supervision and Correction
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
Ann-Marie Carruth	Justice of the Peace, Precinct 4
Paul Hanna	Constable, Precinct 1
Michael J. (Joe) Pinson	Constable, Precinct 2
Marina Garcia	Constable, Precinct 3
Carelton (CJ) Peterson	Constable, Precinct 4
Stephen 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 Facilities
D. 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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the discretely presented component unit (an enterprise fund), University Medical Center, Lubbock, Texas. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for University Medical Center, is based on the report of the other auditors.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Lubbock County, Texas as of September 30, 2015, 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

Change in Accounting Principle

As described in Note A to the financial statements, in 2015, Lubbock County, Texas adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 71, *Pension Transition for contributions made Subsequent to the Measurement Date -- an amendment of GASB Statement No. 68*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

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

The combining and individual nonmajor fund financial statements, individual nonmajor fund budgetary comparison schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in

accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, the combining and individual nonmajor fund financial statements, individual nonmajor fund budgetary comparison schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2016 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, Partner LLP

Lubbock, TX
March 9, 2016

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, 2015. 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 \$144,173,289 at September 30, 2015.
- During the year, the County's expenses and transfers out were \$3,828,354 less than the \$114,000,157 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$42,787,913.

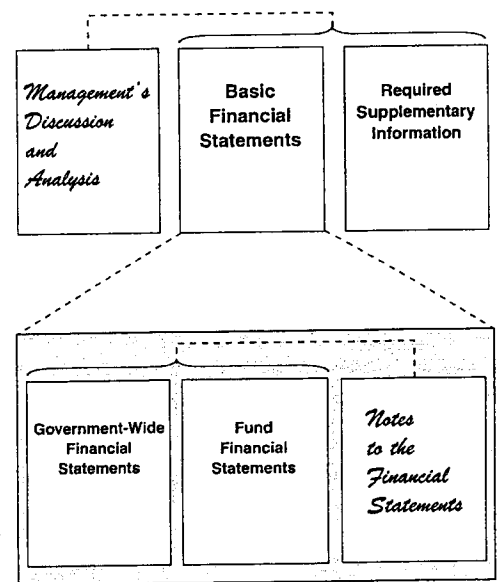
OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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



Summary  Detail

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

Type of Statements	Fund Statements			
	Government-wide	Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire Agency's government (except fiduciary funds) and the Agency's component units	The activities of the county that are not proprietary or fiduciary	Activities the county operates similar to private businesses: self insurance	Instances in which the county is the trustee or agent for someone else's resources
Statement of net position	Statement of net position	Balance sheet	Statement of net position	Statement of net position
Statement of revenues and expenses	Statement of revenues and expenses	Statement of revenues and expenses	Statement of revenues and expenses	Statement of revenues and expenses
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
Assets and liabilities reported	Assets and liabilities reported	Assets and liabilities reported	Assets and liabilities reported	Assets and liabilities reported
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 Statement No. 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 \$2,103,647 in expenditures for the year ended September 30, 2015.

Effective October 1, 2014, the County adopted GASB Statement No. 68, Accounting and Financial Reporting for Pensions, and GASB Statement No. 71, Pension Transition for Contributions made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68. This adoption has resulted in the restatement of the County's beginning net position for the fiscal year 2014 in the amount of \$7,258,238 to reflect the reporting of net pension liability and deferred inflows of resources and deferred outflows of resources for its qualified pension plan and the recognition of pension expense in accordance with the provisions of the Statement.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's combined net position was \$144,173,289 at September 30, 2015.

	Governmental Activities		Total Percentage Change
	<u>2015</u>	<u>2014</u>	<u>2014-2015</u>
Current assets:			
Pooled cash & cash equiv.	11,571,809	17,716,185	(34.68)%
Investments	74,683,139	62,335,285	19.81%
Receivables			
Taxes	146,783	178,264	(17.66)%
Other	7,941,289	6,688,263	18.73%
Fines, Fees, & Court Costs	964,395	1,263,377	(23.67)%
Inventories	997	1,602	(37.77)%
Other current assets	544,840	521,066	4.56%
Total current assets:	<u>95,853,252</u>	<u>88,704,042</u>	
Noncurrent assets:			
Land	2,626,788	2,626,787	0%
Buildings & improvements	169,462,049	169,041,263	.25%
Construction in Progress	1,901,261	1,378,844	10.15%
Furniture and equipment	37,616,486	34,149,259	37.89%
Infrastructure	57,753,765	57,753,765	0%
Less accumulated depr.	(137,955,079)	(128,343,950)	7.49%
Total noncurrent assets	<u>131,405,270</u>	<u>136,605,968</u>	
Total Assets	<u>227,258,522</u>	<u>225,310,010</u>	
Deferred Outflows of Resources:			
Deferred Outflows for Refundings	1,695,879	1,874,661	(9.54)%
Deferred Outflows Related to Pensions	6,423,472		100%
Total Deferred Outflows of Resources	<u>8,119,351</u>	<u>1,874,661</u>	
Current liabilities:			
Payroll taxes	1,661,103	239,371	593.94%
Accounts payable	5,882,503	6,229,816	(5.58)%

Due to other govts	1,807,638	805,151	124.50%
Accrued wages	1,677,804	246,327	581.13%
Other liabilities	48,763	42,669	14.28%
Unearned revenue	362,065	587,310	(62.21)%
Accrued interest payable	277,935	305,411	(9.89)%
Unamortized premiums/discounts	256,697	0	100%
Total current liabilities	<u>11,974,508</u>	<u>8,456,055</u>	
Non-current liabilities:			
Due within one year	7,788,562	7,323,476	6.35%
Due in more than one year	58,525,579	62,589,219	(6.49)%
Net pension liability	12,915,935		100%
Total Liabilities	<u>91,204,584</u>	<u>78,368,750</u>	
Deferred Inflows of Resources:			
Unamortized Premiums/Discounts	0	1,212,748	(100)%
Total Deferred Inflows of Resources	<u>0</u>	<u>1,212,748</u>	
Net Position:			
Net Investment in Capital Assets	82,314,165	76,148,040	8.10%
Restricted For:			
Debt Service	1,235,295	1,481,842	(16.64)%
Capital Projects	6,882,519	7,299,953	(5.72)%
Unrestricted	53,741,310	62,673,338	(14.25)%
Total Net Position	<u>144,173,289</u>	<u>147,603,173</u>	

The \$53,741,310 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 (57 percent) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

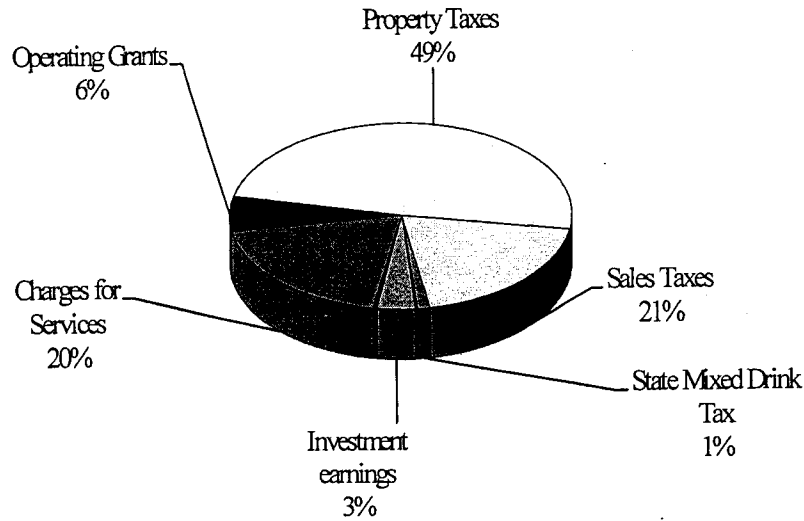
At the end of the current fiscal year, the County is able to report positive balances in all three categories of net position.

Changes in net position. The County's total governmental activity revenues were \$114,000,157. A significant portion, 49 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 20 percent comes from charges for services, 21 percent comes from sales taxes, 6 percent comes from operating grants, 3 percent comes from investment earnings, and 1 percent comes from state mixed drink tax.

The total cost of all programs and services was \$110,171,803; 39.67 percent of these costs are for public safety.

The County's net position increased \$3,828,354 during the current fiscal year. The increase in appraised property values led to an increase in property taxes of \$1,845,466. Sales tax collections also increased \$1,292,205. Conservative spending resulted in savings over anticipated expenditures.

**Figure A-3 County
Sources of Revenue for Fiscal Year 2015**



	Governmental Activities		Total Percentage Change
	2015	2014	2014-2015
Program Revenues:			
Charges for services	22,457,409	21,689,581	3.42%
Operating grants & contrib.	6,865,271	5,856,994	17.21%
Property taxes- general	48,567,727	46,769,105	3.85%
Property taxes- debt service	7,455,966	7,409,122	.63%
Sales taxes	22,600,783	21,308,578	6.06%
State mixed drink tax	1,281,088	1,212,552	5.65%
Bingo tax proceeds	283,826	286,079	(.79)%
Investment earnings	3,989,362	2,788,020	43.08%
Disposal of Property	409,469	4,587	8826.7%
Miscellaneous	89,256	168,233	(46.95)%
Total Revenues	114,000,157	107,492,851	
Expenses:			
General administration	9,143,526	8,849,640	3.32%
Financial administration	3,927,700	3,448,894	13.88%
Judicial	16,458,250	15,699,513	4.83%
Legal	7,711,923	7,345,248	4.99%
Public safety	43,708,906	39,469,166	10.74%
Correctional	8,695,569	8,007,142	8.60%
Facilities	7,882,868	7,567,971	4.16%
Health	240,303	235,210	2.16%
Welfare	545,741	484,605	12.62%
Conservation	287,673	257,220	11.83%
Elections	1,438,257	2,147,275	(33.02)%
Culture/Recreation	680,980	687,399	(.93)%
Transportation	6,969,138	6,631,630	5.09%
Interest & fiscal charges	2,480,969	2,733,044	(9.22)%
Total expenses	110,171,803	103,563,958	
Net Position:			
Increase (Decrease) in net position before transfers	3,828,354	3,928,893	
Transfers	0	0	0%
Increase/(Decrease) in Net Position	3,828,354	3,928,893	

As mentioned earlier, property tax revenues have increased by \$1,845,466 (3.40 percent). This increase is due to increased appraised property.

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

- The cost of all *governmental* activities this year was \$110,171,803.
- The amount that our taxpayers paid for these activities through property taxes was \$56,023,693.
- Some of the cost was paid by those who directly benefited from the programs \$22,457,409 or
- By grants and contributions \$6,865,271.

Net Cost of Selected County Functions

	Total Cost of Services		Total Change	Net Cost of Services		Total Change
	2015	2014		2015	2014	
Public Safety	43,708,906	39,469,166	10.74%	38,724,048	34,457,585	12.38%
Judicial	16,458,250	15,699,513	4.83%	7,113,938	8,341,721	(14.72)%
Correctional	8,695,569	8,007,142	8.60%	5,615,411	4,926,670	13.98%
General Administration	9,143,526	8,849,640	3.32%	8,027,449	6,573,047	22.13%
Debt Service – Interest & Related Costs	2,480,969	2,733,044	(9.22)%	2,480,969	2,733,044	(9.22)%

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 \$73,961,835, an increase of \$5,560,826 in comparison with the prior year. Approximately 40 percent of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. Approximately 42 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 \$2,956,401 during the current fiscal year. An increase in appraised property values increased property tax revenue by \$1,822,130 and the County spent \$6,939,609 less than anticipated expenditures.

General Fund Budget vs. Actual Highlights

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

General Administration	\$1,685,363	41% of the savings is attributed to savings in professional/contract services along with the ability to conserve 30% of the contingency and other charges line items.
Judicial	\$769,698	Due to the progression of clearing out older criminal cases and transferring of new criminal cases to a third party through a contractual agreement that was less than anticipated.
Criminal District Atty	\$392,964	87% of the savings is due to underutilization of salary and benefits with the remainder being conservative spending in operations, especially vehicle operations/maintenance.

Sheriff	\$407,499	Conservative department spending with 38% of the savings due to vehicle operations/maintenance which can be attributed to lower fuel costs than anticipated. Additionally 30% of the savings is underutilization of salary and benefits.
Jail	\$377,292	Underutilization of salary and benefits accounts for 37% of the savings. The remainder is due to lower inmate counts, especially in the food line item accounting for 22% of the savings and conservative spending in operations particularly in the uniform line item contributing 15% to the savings.
Facilities Maintenance	\$569,098	Over half of the savings (53%) is due to reduced utilities cost with 23% savings attributed to building maintenance, contract services and computer software.
Elections	\$937,806	Professional services makes up 64% of the savings due to a reduction in the need for election workers, 20% is due to underutilization of salary and benefits and the remainder comes from operations with significant savings in supplies and rentals and leases.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2015, the County had invested \$131,405,270 in a broad range of capital assets, including land, equipment, buildings, and vehicles.

	Governmental Activities		Total Percentage Change 2014-2015
	2015	2014	
Land	2,626,788	2,626,787	0%
Buildings and improvements	169,462,049	169,041,263	.25%
Furniture & equipment	37,616,486	34,149,259	10.15%
Infrastructure	57,753,765	57,753,765	0%
Construction in Progress	1,901,261	1,378,844	37.89%
Totals at historical cost	269,360,349	264,949,918	
Total accumulated depreciation	(137,955,079)	(128,343,950)	7.49%
Net capital assets	<u>131,405,270</u>	<u>136,605,968</u>	

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

Long Term Debt and Other Outstanding Obligations

At year-end the County had \$79,230,076 in bonds, notes, and other outstanding obligations. More detailed information about the County's debt and other obligations is presented in Note G of the notes to the financial statements.

	Governmental Activities		Total Percentage Change 2014-2015
	2015	2014	
Bond payable	47,305,000	51,685,000	(8.47)%
Tax Notes	5,760,000	6,805,000	(15.36)%
Plus (Less) Deferred amts			
Bond Premium	1,148,253	1,435,909	(20.03)%
Capital Lease	432,470	532,018	(18.71)%
Accrued Personal Leave	2,151,962	2,041,959	5.39%
Other Post Empl. Benefits	9,516,456	7,412,809	28.38%
Net Pension Liability	12,915,935	0	100%
Total Long Term Debt	<u>79,230,076</u>	<u>69,912,695</u>	

Bond Ratings

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Net taxable value used for the 2016 budget preparation increased by \$827,380,410 or approximately 5.67% from 2015.

These indicators were taken into account when adopting the general fund budget for 2016. Amounts available for appropriation in the general fund budget are \$93,831,186 an increase of 6.2 percent over the final 2015 budget of \$87,929,017. Property taxes will increase due to an increase in property values. The County will use these increases in revenues to finance programs we currently offer.

Expenditures and transfers out are budgeted to rise nearly 6.49 percent to \$97,801,245 over the final 2015 budget of \$91,841,399. The increase can be attributed to providing COLA increases for all employees and adjusting elected officials' salaries, planning for completion of the Law Enforcement Center and CRTC renovations, and providing additional funding to support law enforcement.

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, 2015

	Primary Government Governmental Activities	Component Unit
ASSETS:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 11,571,809	136,099,000
<i>Investments</i>	74,683,139	39,115,000
<i>Receivables (net of allowances for uncollectibles):</i>		
<i>Taxes</i>	146,783	13,993,000
<i>Other</i>	7,941,289	85,667,000
<i>Fines, Fees, & Court Costs</i>	964,395	
<i>Inventories</i>	997	11,100,000
<i>Prepaid Items</i>		10,569,000
<i>Other Current Assets</i>	544,840	
<i>Assets whose use is limited or restricted</i>		58,475,000
<i>Other Assets</i>		4,387,000
<i>Land</i>	2,626,788	16,001,000
<i>Buildings</i>	169,462,049	232,691,000
<i>Equipment</i>	37,616,486	267,676,000
<i>Construction In Progress</i>	1,901,261	8,659,000
<i>Infrastructure</i>	57,753,765	
<i>Accumulated Depreciation</i>	(137,955,079)	(319,403,000)
Total Assets	227,258,522	565,029,000
DEFERRED OUTFLOWS OF RESOURCES:		
<i>Deferred Outflows for Refundings</i>	1,695,879	
<i>Deferred Outflows related to Pensions</i>	6,423,472	
Total Deferred Outflows of Resources	8,119,351	
LIABILITIES:		
<i>Payroll Taxes and Related Items</i>	1,661,103	17,394,000
<i>Accounts Payable</i>	5,882,503	22,226,000
<i>Due to Other Governments</i>	1,807,638	
<i>Accrued Wages</i>	1,677,804	
<i>Other Liabilities</i>	48,763	16,504,000
<i>Unearned Revenue</i>	362,065	
<i>Estimated Health and Insurance Program Settlement</i>		3,578,000
<i>Accrued Interest Payable</i>	277,935	
<i>Unamortized Premiums/Discounts</i>	256,697	
<i>Noncurrent Liabilities:</i>		
<i>Due within one year</i>	7,788,562	
<i>Due in more than one year</i>	58,525,579	1,325,000
<i>Net pension liability</i>	12,915,935	
Total Liabilities	91,204,584	61,027,000
DEFERRED INFLOWS OF RESOURCES:		
NET POSITION:		
<i>Net Investment in Capital Assets</i>	82,314,165	205,624,000
<i>Restricted For:</i>		
<i>Debt Service</i>	1,235,295	
<i>Capital Projects</i>	6,882,519	
<i>Unrestricted</i>	53,741,310	298,378,000
Total Net Position	\$ 144,173,289	504,002,000

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
PRIMARY GOVERNMENT:			
Governmental Activities:			
General Administration	\$ 9,143,526	\$ 1,116,077	\$
Financial Administration	3,927,700	4,545,223	
Judicial	16,458,250	6,413,091	2,931,221
Legal	7,711,923	1,151,518	1,037,194
Public Safety	43,708,906	4,611,382	318,133
Correctional	8,695,569	646,108	2,434,050
Facilities	7,882,868	740,877	
Health	240,303	52,605	
Welfare	545,741		
Conservation	287,673		
Elections	1,438,257	285,180	
Culture/Recreation	680,980	22	25,775
Transportation	6,969,138	2,895,326	118,898
Interest and Fiscal Charges	2,480,969		
Total Governmental Activities	110,171,803	22,457,409	6,865,271
Total Primary Government	<u>\$ 110,171,803</u>	<u>\$ 22,457,409</u>	<u>\$ 6,865,271</u>
COMPONENT UNIT:			
University Medical Center- Enterprise	\$ 524,366,000	\$ 516,959,000	\$

General Revenues:

Property Taxes, Levied for General Purposes
Property Taxes, Levied for Debt Purposes
Sales Taxes
State Mixed Drink Tax
Bingo Tax Proceeds
Unrestricted Investment Earnings
Miscellaneous
Disposal of Property
Total General Revenues

Change in Net Assets

Net Assets - Beginning
Prior Period Adjustment
Net Assets - Ending

The accompanying notes are an integral part of this statement.

Net (Expense) Changes in	Revenue and Net Position
Governmental Activities	Component Unit
\$ (8,027,449)	
617,523	
(7,113,938)	
(5,523,211)	
(38,779,391)	
(5,615,411)	
(7,141,991)	
(187,698)	
(545,741)	
(287,673)	
(1,153,077)	
(655,183)	
(3,954,914)	
(2,480,969)	
<u>(80,849,123)</u>	
<u>(80,849,123)</u>	

\$ (7,407,000)

48,567,727	19,694,000
7,455,966	
22,600,783	
1,281,088	
283,826	
3,989,362	2,668,000
89,256	24,498,000
409,469	
<u>84,677,477</u>	<u>46,860,000</u>
3,828,354	39,453,000
147,603,173	464,549,000
(7,258,238)	
<u>\$ 144,173,289</u>	<u>\$ 504,002,000</u>

LUBBOCK COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	General Fund	Regional Public Defender- Capital	Other Governmental Funds	Total Governmental Funds
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 3,307,135	\$ 865,471	\$ 6,253,843	\$ 10,426,449
Investments	39,283,460	852,336	24,439,128	64,374,924
Receivables (net of allowances for uncollectibles):				
Taxes	122,106		24,677	146,783
Other	5,468,591	1,173,299	1,252,649	7,894,539
Fines, Fees, & Court Costs	964,395			964,395
Due from Other Funds	647			647
Other Current Assets	502,684		2,023	504,707
Inventories	997			997
Total Assets	\$ 49,650,015	\$ 2,691,106	\$ 31,972,320	\$ 84,313,441
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 1,323,935	\$ 93,282	\$ 243,886	\$ 1,661,103
Accounts Payable	1,886,757	111,000	1,551,409	3,549,166
Due to Other Governments	1,014,649	792,989		1,807,638
Due to Other Funds			647	647
Accrued Wages	1,347,500	98,231	232,073	1,677,804
Other Liabilities	48,763			48,763
Unearned Revenue:				
Other			362,066	362,066
Unamortized Premiums/Discounts	256,697			256,697
Total Liabilities	5,878,301	1,095,502	2,390,081	9,363,884
Deferred Inflows of Resources:				
Fines, Fees, & Court Costs	964,395			964,395
Unavailable Revenue- Property Taxes	19,406		3,921	23,327
Total Deferred Inflows of Resources	983,801		3,921	987,722
Fund Balances				
Nonspendable	503,681		2,023	505,704
Restricted For:				
Debt Service			1,235,295	1,235,295
Capital Projects			6,882,519	6,882,519
County Road Construction & Maintenance			6,564,725	6,564,725
Parks and Recreation			1,245,536	1,245,536
Building Construction & Improvement			2,725,671	2,725,671
Juvenile Services			1,027,714	1,027,714
Information and Technology			555,133	555,133
Election Services			684,834	684,834
Dispute Resolution			14,676	14,676
Criminal Justice			984,606	984,606
Child & Family Services			13,839	13,839
Law Library Program			10,368	10,368
Records Preservation			5,344,916	5,344,916
Court House Security			15,833	15,833
Historical Preservation Programs			13,386	13,386
Public Defender Program		1,595,604		1,595,604
Inmate Welfare			2,257,244	2,257,244
Committed For:				
Committed Capital Improvements	12,185,000			12,185,000
Assigned For:				
Insurance Claims	875,000			875,000
Unassigned	29,224,232			29,224,232
Total Fund Balances	42,787,913	1,595,604	29,578,318	73,961,835
Total Liabilities, Deferred Inflows & Fund Balances	\$ 49,650,015	\$ 2,691,106	\$ 31,972,320	\$ 84,313,441

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, 2015*

Total fund balances - governmental funds balance sheet \$ 73,961,835

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

Capital assets used in governmental activities are not reported in the funds.	131,405,270
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	23,328
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	9,207,121
Payables for bond principal which are not due in the current period are not reported in the funds.	(47,305,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(432,471)
Payables for bond interest which are not due in the current period are not reported in the funds.	(277,935)
Payables for tax notes which are not due in the current period are not reported in the funds.	(5,760,000)
Payables for accrued personal leave which is not due in the current period is not reported in the funds.	(2,151,962)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	964,395
Deferred charges for bonds are deferred in the SNP but not in the funds.	1,695,879
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(12,915,935)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	6,423,472
Payables for OPEB which is not due in the current period is not reported in the funds.	(9,516,456)
Bond and tax note premiums are deferred in the SNP but not in the funds.	(1,148,252)

Net position of governmental activities - Statement of Net Position \$ 144,173,289

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	General Fund	Regional Public Defender- Capital	Other Governmental Funds	Total Governmental Funds
Revenue:				
Taxes				
Property Tax	\$ 46,628,928	\$	\$ 9,426,242	\$ 56,055,170
Sales Tax	22,600,783			22,600,783
Licenses and permits	183,203			183,203
Intergovernmental	3,089,692	4,864,501	4,069,806	12,023,999
Fees of Office	3,122,300		2,025,737	5,148,037
Commissions	4,672,130			4,672,130
Charges for Services	2,329,156		3,000,095	5,329,251
Fines and Forfeitures	1,047,857		100,154	1,148,011
Investment Earnings	3,067,800	19,819	446,333	3,533,952
Other	1,113,345		2,197,381	3,310,726
Total revenues	87,855,194	4,884,320	21,265,748	114,005,262
Expenditures:				
Current:				
General Administration	8,081,871		396,294	8,478,165
Financial Administration	3,832,781			3,832,781
Judicial	11,453,346	4,549,692	222,865	16,225,903
Legal	5,492,933		1,888,890	7,381,823
Public Safety	36,762,784		919,394	37,682,178
Correctional	137,030		8,030,933	8,167,963
Facilities	5,983,951		445,474	6,429,425
Health	238,948			238,948
Welfare	530,097			530,097
Conservation	281,124			281,124
Elections	1,167,697		161,414	1,329,111
Culture/Recreation	238,994		346,257	585,251
Transportation	117,470		3,843,603	3,961,073
Capital Outlay	2,380,738		3,085,643	5,466,381
Debt Service:				
Principal Retirement			5,524,548	5,524,548
Interest and Fiscal Charges			2,329,665	2,329,665
Total expenditures	76,699,764	4,549,692	27,194,980	108,444,436
Excess (deficiency) of revenues (under) expenditures	11,155,430	334,628	(5,929,232)	5,560,826
Other financing sources (uses):				
Transfers in	5,427	144,659	11,068,136	11,218,222
Transfers out	(8,204,456)		(3,013,766)	(11,218,222)
Total other financing sources (uses)	(8,199,029)	144,659	8,054,370	
Net change in fund balances	2,956,401	479,287	2,125,138	5,560,826
Fund balances/equity, October 1	39,831,512	1,116,317	27,453,180	68,401,009
Fund balances/equity, September 30	\$ 42,787,913	\$ 1,595,604	\$ 29,578,318	\$ 73,961,835

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, 2015

Net change in fund balances - total governmental funds	\$ 5,560,826
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	5,466,381
The depreciation of capital assets used in governmental activities is not reported in the funds.	(10,536,486)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(130,594)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(31,477)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	4,380,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	99,548
Repayment of tax note principal is an expenditure in the funds but is not an expense in the SOA.	1,045,000
(Increase) decrease in accrued interest from beginning of period to end of period.	27,476
The net revenue (expense) of internal service funds is reported with governmental activities.	(414,339)
Personal leave is reported as the amount earned in the SOA but as the amount paid in the funds.	(110,004)
OPEB obligations are reported in the SOA but not in the funds.	(2,103,647)
Revenues in the SOA for court fines not providing current financial resources are not reported in the funds.	(298,981)
Bond premiums and similar items are amortized in the SOA but not in the funds.	287,657
Bond charges are deferred in the SOA but not in the funds.	(178,780)
Pension contributions made after the measurement date but in current FY were de-expended and reduced NPL.	4,099,033
The County's share of the unrecognized deferred inflows and outflows for the pension plan was amortized.	(581,111)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(2,752,148)
Change in net position of governmental activities - Statement of Activities	\$ <u>3,828,354</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS**STATEMENT OF NET POSITION****INTERNAL SERVICE FUNDS****SEPTEMBER 30, 2015**

	<u>Internal Service Funds</u>
ASSETS:	
Current Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,145,360
<i>Investments</i>	10,308,215
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	46,750
<i>Other Current Assets</i>	40,133
Total Current Assets	<u>11,540,458</u>
Total Assets	<u>\$ 11,540,458</u>
LIABILITIES:	
Current Liabilities:	
<i>Accounts Payable</i>	\$ 2,333,337
Total Current Liabilities	<u>2,333,337</u>
Total Liabilities	<u>2,333,337</u>
NET POSITION:	
Restricted For:	
<i>Workers Compensation Claims</i>	7,534,148
<i>Health Insurance Claims</i>	1,672,973
Total Net Position	<u>\$ 9,207,121</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 10,671,381
Total Operating Revenues	<u>10,671,381</u>
OPERATING EXPENSES:	
<i>Professional Services</i>	80,821
<i>Administration</i>	1,276,578
<i>Insurance/Bonds</i>	184,047
<i>Life Insurance Premiums</i>	19,530
<i>Paid Claims</i>	9,693,034
Total Operating Expenses	<u>11,254,010</u>
Operating Income (Loss)	<u>(582,629)</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	168,290
Total Non-operating Revenues (Expenses)	<u>168,290</u>
Net Income (Loss)	<u>(414,339)</u>
Net Assets, October 1	9,621,460
Net Assets, September 30	<u>\$ 9,207,121</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, 2015**

	Internal Service Funds
Cash Flows from Operating Activities:	
<i>Interfund Services Provided and Used</i>	\$ 10,671,984
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(11,054,369)
Net Cash Provided (Used) by Operating Activities	<u>(382,385)</u>
Cash Flows from Investing Activities:	
<i>Purchase of Investment Securities</i>	(1,449,932)
<i>Proceeds from Sale and Maturities of Securities</i>	359,176
<i>Interest and Dividends on Investments</i>	168,290
Net Cash Provided (Used) for Investing Activities	<u>(922,466)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,304,851)
Cash and Cash Equivalents at Beginning of Year	2,450,211
Cash and Cash Equivalents at End of Year	<u>\$ 1,145,360</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ (582,629)
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	603
<i>Decrease (Increase) in Other Assets</i>	6,331
<i>Increase (Decrease) in Accounts Payable</i>	193,310
Total Adjustments	<u>200,244</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (382,385)</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2015

	Agency Funds
ASSETS AND OTHER DEBITS	
Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 9,252,992
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	67,062
<i>Other Current Assets</i>	25,315
Total Assets and Other Debits	\$ 9,345,369
LIABILITIES, EQUITY AND OTHER CREDITS	
Liabilities:	
<i>Payroll Taxes and Related Items</i>	\$ 143,637
<i>Accounts Payable</i>	214,870
<i>Due to Other Governments</i>	542,981
<i>Accrued Wages</i>	214,950
<i>Due to Trust Beneficiaries</i>	5,045,967
<i>Other Liabilities</i>	3,182,964
Total Liabilities	9,345,369
Total Liabilities, Equity & Other Credits	\$ 9,345,369

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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, 2014 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, 2015

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 have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

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

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

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

The County reports the following major governmental funds:

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

Regional Public Defender- Capital Fund. This fund accounts for all financial resources of the County's Regional Public Defender Office which has inter-local agreements with 178 counties to provide public defense for capital murders. Each county pays a pre-determined rate based on historical information relating to capital murders in that respective county. The office also has been awarded a grant from the Task Force for Capital Murder Cases that is accounted for in this fund.

In addition, the County reports the following fund types:

Internal Service Funds: These funds are used to account for revenues and expenses related to services provided to parties inside the County. These funds facilitate distribution of support costs to the users of support services on a cost-reimbursement basis. Because the principal users of the internal services are the

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

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

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

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

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

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

b. Measurement Focus, Basis of Accounting

Government-wide, Proprietary, and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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, 2015

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. Pensions

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

g. Personal Leave

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

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

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

h. Interfund Activity

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

i. Use of Estimates

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

j. Unearned Revenue

Lubbock County reports unearned revenue on its governmental funds balance sheet. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

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.

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

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

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

- m. Deferred Outflows and Inflows of Resources

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

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

- n. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

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

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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The County has committed the following amounts for capital improvements:

Complete construction of Law Enforcement Center	\$	3,685,000
FF&E for Law Enforcement Center		750,000
Road construction projects		750,000
Technology enhancements		250,000
Complete construction of CRTC		500,000
Courthouse campus renovations		1,000,000
Voting Machine replacements		4,000,000
Inoperability		1,250,000

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

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

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

o. Net Position Flow Assumption

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

p. Fund Balance Flow Assumptions

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

4. New Accounting Standards Adopted

In fiscal year 2015, the County adopted five new statements of financial accounting standards issued by the Governmental Accounting Standards Board (GASB):

- Statement No. 67, *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25*
- Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*
- Statement No. 69, *Government Combinations and Disposals of Governmental Operations*
- Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*
- Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68.*

- a. Statement No. 67 establishes financial reporting standards, but not funding or budgetary standards, for state and local government defined benefit pension plans and defined contribution pension plans that are administered through trusts or equivalent arrangements (Pension Trusts) in which:

- 1) Contributions from employers and nonemployer contributing entities to the pension plan and earnings on those contributions are irrevocable.
- 2) Pension plan assets are dedicated to providing pensions to plan members in accordance with the benefit terms.
- 3) Pension plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the pension plan administrator. If the plan is a defined benefit pension plan, plan assets also are legally protected from creditors of the plan members.

For defined benefit pension plans, this Statement establishes standards of financial reporting for separately issued financial reports and presentation as pension trust funds in the financial statements of another government, and specifies the required approach to measuring the pension liability of employers and any nonemployer contributing entities for benefits provided through the pension plan (the net pension liability), about which certain information is required to be presented. Distinctions are made regarding the particular presentation requirements depending upon the type of pension plan administered. For defined contribution plans, the Statement provides specific note disclosure requirements.

The adoption of Statement No. 67 has no impact on the County's financial statements.

- b. Statement No. 68 establishes standards of accounting and financial reporting, but not funding or budgetary standards, for defined benefit pensions and defined contribution pensions provided to the employees of state and local government employers through pension plans that are administered through trusts or equivalent arrangements criteria detailed above in the description of Statement No. 67. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans within the scope of the Statement.

The requirements of Statement No. 68 apply to the financial statements of all state and local governmental employers whose employees are provided with pensions through pension plans that are administered through trusts or equivalent arrangements as described above, and to the financial statements of state and local governmental nonemployer contributing entities that have a legal obligation to make contributions directly to such pension plans. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures related to pensions. Note disclosure and RSI requirements about pensions also are addressed. For defined benefit pension plans, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

The adoption of Statement No. 68 has no impact on the County's governmental fund financial statements, which continue to report expenditures in the contribution amount determined legislatively for the TCDRS plan. The calculation of pension contributions is unaffected by the change. However, the adoption has resulted in the restatement of the County's beginning net position for the fiscal year 2014 government-wide financial statements to reflect the reporting of net pension liability and deferred inflows of resources and deferred outflows of resources for its qualified pension plan and the recognition of pension expense in accordance with the provisions of the Statement.

- c. Statement No. 69 improves financial reporting by addressing accounting and financial reporting for government combinations and disposals of government operation. The term "government combinations" is used to refer to a variety of arrangements including mergers and acquisitions. Mergers include combinations of legally separate entities without the exchange of significant consideration. Government acquisitions are transactions in which a government acquires another entity, or its operations, in exchange for significant consideration. Government combinations also include transfers of operations that do not constitute entire legally separate entities in which no significant consideration is exchanged. Transfers of operations may be present in shared service arrangements, reorganizations, redistricting, annexations, and arrangements in which an operation is transferred to a new government created to provide those services.

There was no impact on the County's financial statements as a result of the implementation of Statement No. 69.

- d. Statement No. 70 was issued to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees.

The Statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data indicate that it is more likely than not that the government will be required to make a payment on the guarantee. The Statement requires a government that has issued an obligation guaranteed in a nonexchange transaction to recognize revenue to the extent of the reduction in its guaranteed liabilities. The Statement requires a government that is required to repay a guarantor for making a payment on a guaranteed obligation or legally assuming the guaranteed obligation to continue to recognize a liability until legally released as an obligor. When a government is released as an obligor, the government should recognize revenue as a result of being relieved of the obligation. This Statement also provides additional guidance for intra-entity nonexchange financial guarantees involving blended component units.

There was no impact on the County's financial statements as a result of the implementation of Statement No. 70.

- e. Statement No. 71 amends Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. Since the measurement date of the pension plan was different than the County's final year-end, the effects from the County's reported contributions to the plan subsequent to the respective measurement date of the plan as an increase in deferred outflow of resources and a decrease in net position.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

<u>Violation</u>	<u>Action Taken</u>
Expenditures materially exceeded appropriations in the following areas:	The County will review its procedures for amending the budget.
General Fund	
Lubbock County Historical	\$ 66
Shallowater Park	
Professional Contract Services	618
Juvenile Probation Commission Grant	
Professional Contract Services	4,057
Juvenile Food Service Fund	
Professional Contract Services	721
CJD-Family Recovery Court	
Professional Contract Services	744
Dispute Resolution	
Professional Contract Services	1,101
Domestic Relations Office	
Training/Dues	87
Professional Contract Services	1,167
SPATF Grant- CDA	
Salaries & Benefits	17,333
Training/Dues	1,177
Professional Contract Services	4,572
Violence Against Women	
Salaries & Benefits	7,422

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, 2015, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$20,824,801 and the bank balance was \$23,676,123. The County's cash deposits at September 30, 2015 and during the year ended September 30, 2015, 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.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

The County's investments at September 30, 2015 are shown below.

<u>Investment or Investment Type</u>	<u>Weighted Average Maturity in Years</u>	<u>Fair Value</u>
Texpool	N/A	\$ 11,159
Federal Home Loan Bank Notes	5	8,965,300
Federal Home Loan Mortgage Corp.	6	15,015,965
Federal National Mortgage Association	5	32,467,264
Federal Farm Credit Bank Notes	6	18,223,451
Total Investments		<u>\$ 74,683,139</u>
Portfolio Weighted Average Maturity	5	

Investment income reported on the financial statements includes unrealized gains on investments in the amount of \$2,343,747.

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, 2015, 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.

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

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

c. Concentration of Credit Risk

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

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

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

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

d. Interest Rate Risk

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

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

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.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Public Funds Investment Pools

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

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

D. Receivables

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

	Governmental		
	General	Regional Public Defender-Capital	Other Governmental Funds
Receivables			
Taxes	\$ 1,886,381	\$	\$ 381,230
Fines, Fees, & Court Costs	1,205,494		
Other	5,468,591	1,173,299	1,252,649
Total Gross Receivables	8,560,466	1,173,299	1,633,879
Less: Allowance for Uncollectible Accounts			
Taxes	(1,764,275)		(356,553)
Fines, Fees, & Court Costs	(241,099)		
Net Total Receivables	\$ 6,555,092	\$ 1,173,299	\$ 1,277,326
	Proprietary Internal Service	Fiduciary Agency	Total
Receivables			
Taxes	\$	\$	\$ 2,267,611
Fines, Fees & Court Costs			1,205,494
Other	46,750	67,062	8,008,351
Total Gross Receivables	46,750	67,062	11,481,456
Less: Allowance for Uncollectible Accounts			
Taxes			(2,120,828)
Fines, Fees, & Court Costs			(241,099)
Net Total Receivables	\$ 46,750	\$ 67,062	\$ 9,119,529

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

E. Capital Assets

Capital asset activity for the year ended September 30, 2015, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 2,626,788	\$	\$	\$ 2,626,788
Construction in progress	1,378,844	522,417		1,901,261
Total capital assets not being depreciated	4,005,632	522,417		4,528,049
<i>Capital assets being depreciated:</i>				
Buildings and improvements	169,041,263	420,786		169,462,049
Infrastructure	57,753,765			57,753,765
Furniture and equipment	34,149,259	4,523,178	1,055,951	37,616,486
Total capital assets being depreciated	260,944,287	4,943,964	1,055,951	264,832,300
Less accumulated depreciation for:				
Buildings and improvements	(58,394,335)	(5,169,926)		(63,564,261)
Infrastructure	(49,578,378)	(2,055,017)		(51,633,395)
Furniture and equipment	(20,371,237)	(3,311,544)	(925,358)	(22,757,423)
Total accumulated depreciation	(128,343,950)	(10,536,487)	(925,358)	(137,955,079)
Total capital assets being depreciated, net	132,600,337	(5,592,523)	130,593	126,877,221
Governmental activities capital assets, net	\$ 136,605,969	\$ (5,070,106)	\$ 130,593	\$ 131,405,270

Depreciation was charged to functions as follows:

General Government	\$ 562,784
Financial Administration	22,638
Judicial	28,634
Legal	173,626
Public Safety	4,991,851
Correctional	321,991
Facilities	1,323,973
Conservation	8,232
Elections	89,550
Culture and Recreation	111,626
Transportation	2,901,582
	<u>\$ 10,536,487</u>

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2015, consisted of the following:

Due To Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 647	Short-term loans
	Total	<u>\$ 647</u>	

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2015, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General fund	Other Governmental Funds	\$ 8,059,797	Supplement other funds sources
General fund	Regional Public Defender-Capital	144,659	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	3,008,339	Supplement other funds sources
Other Governmental Funds	General Fund	5,427	Supplement other funds sources
	Total	<u>\$ 11,218,222</u>	

G. Long-Term Obligations

General Obligation Refunding Bonds, Series 2007

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

General obligation refunding bonds currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	4.00%	\$ 9,935,000
Governmental Activities	4.25%	9,535,000
Governmental Activities	4.50%	23,140,000
		<u>\$ 42,610,000</u>

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2016	\$ 4,570,000	\$ 1,746,825	\$ 6,316,825
2017	4,760,000	1,554,513	6,314,513
2018	4,965,000	1,353,806	6,318,806
2019	5,175,000	1,144,800	6,319,800
2020	5,400,000	919,800	6,319,800
2021-2023	17,740,000	1,221,298	18,961,298
Totals	<u>\$ 42,610,000</u>	<u>\$ 7,941,042</u>	<u>\$ 50,551,042</u>

General Obligation Refunding Bonds, Series 2013

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

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2016	\$	\$ 172,700	172,700
2017		172,700	172,700
2018		172,700	172,700
2019		172,700	172,700
2020		172,700	172,700
2021-2026	4,695,000	579,500	5,274,500
Totals	\$ 4,695,000	\$ 1,443,000	\$ 6,138,000

Limited Tax Notes, Series 2013

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

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

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	2.00%	\$ 1,190,000
Governmental Activities	3.00%	2,295,000
Governmental Activities	4.00%	2,275,000
		\$ 5,760,000

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2016	\$ 1,075,000	\$ 167,525	\$ 1,242,525
2017	1,115,000	129,100	1,244,100
2018	1,160,000	83,600	1,243,600
2019	1,190,000	48,500	1,238,500
2020	1,220,000	18,300	1,238,300
Totals	\$ 5,760,000	\$ 447,025	\$ 6,207,025

Capital Leases

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

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

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

Year Ending September 30,	
2016	\$ 342,837
2017	107,769
Total minimum lease payments	450,606
Less: amounts representing interest	(18,136)
Present value of minimum lease payments	\$ 432,470

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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, 2015, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds/Certificates of Obligation Payable					
Gen. oblig. refunding bds, 2007	\$ 46,990,000	\$	4,380,000	\$ 42,610,000	\$ 4,570,000
Gen. oblig. refunding bds, 2013	4,695,000			4,695,000	
Limited Tax Notes	6,805,000		1,045,000	5,760,000	1,075,000
Plus (Less) Deferred Amounts					
Bond Premiums	1,435,909		287,656	1,148,253	214,880
Capital Leases	532,018		99,548	432,470	328,090
Accrued Personal Leave	2,041,959	3,632,905	3,522,902	2,151,962	1,600,592
Other Post-Employment Benefits	7,412,809	2,712,288	608,641	9,516,456	
Net Pension Liability *	11,471,051	21,910,090	20,465,206	12,915,935	
Total governmental activities	\$ 81,383,746	\$ 28,255,283	\$ 30,408,953	\$ 79,230,076	\$ 7,788,562

*Due to the implementation of GASB 68, the County's beginning net position was restated in the amount of \$7,258,238 in order to reflect the September 30, 2014 net pension liability.

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

Advance Refunding of Debt

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

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

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

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

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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	02/15/16	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>\$ 42,310,000</u>

Certificate of Obligation Issue	Maturity Date	Interest Rate	Amount
Certificates of Obligation, Series 2006	02/15/16	4.25%	\$ 610,000
Certificates of Obligation, Series 2006	02/15/17	4.20%	635,000
Certificates of Obligation, Series 2006	02/15/18	4.25%	665,000
Certificates of Obligation, Series 2006	02/15/19	4.30%	690,000
Certificates of Obligation, Series 2006	02/15/20	4.375%	720,000
Certificates of Obligation, Series 2006	02/15/21	4.40%	755,000
Certificates of Obligation, Series 2006	02/15/22	4.40%	790,000
Certificates of Obligation, Series 2006	02/15/23	4.50%	825,000
Certificates of Obligation, Series 2006	02/15/24	4.50%	865,000
Certificates of Obligation, Series 2006	02/15/25	4.50%	900,000
Certificates of Obligation, Series 2006	02/15/26	4.50%	945,000
Total			<u>\$ 8,400,000</u>

Continuing Disclosure

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

H. Commitments Under Noncapitalized Leases

Commitments under operating (noncapitalized) lease agreements for facilities and equipment provide for minimum future rental payments as of September 30, 2015, as follows:

<u>Year Ending September 30,</u>	
2016	\$ 26,225
2017	26,225
2018	26,225
2019	1,901
Total Minimum Rentals	<u>\$ 80,576</u>
Rental Expenditures in 2015	<u>\$ 24,323</u>

LUBBOCK COUNTY, TEXAS
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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 2015, Lubbock County obtained auto liability, general liability, property, law enforcement liability, crime coverage, and public official liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Self Insurance Funds ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance.

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

J. Workers' Compensation

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

Claims information is as follows:

Actuarial Date	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2012	\$ 771,418	\$ 732,434	\$ 705,202	\$ 798,650
September 30, 2013	798,650	869,445	857,739	810,356
December 31, 2014	810,356	1,238,877	691,570	1,357,663

During the current fiscal year, the actuarial analysis was completed as of December 31, 2014. Therefore, the claim payments noted above include amounts paid from October 1, 2013 through December 31, 2014.

K. Pension Plan

1. Plan Description

The County participates as one of 677 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas County & District Retirement System (TCDRS). TCDRS is an agency created by the State of Texas and administered in accordance with the TCDRS Act, Subtitle F, Title 8, Texas Government Code (the TCDRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TCDRS Act places the general administration and management of the System with a nine-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TCDRS is not fiscally dependent on the State of Texas. TCDRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tcdrs.org.

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

2. Benefits Provided

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

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

The plan provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS. Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. The plan also provides death benefits and disability benefits.

Employees covered by benefit terms:

At the December 31, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	422
Inactive employees entitled to but not yet receiving benefits	656
Active employees	1,214
Total covered employees	<u>2,292</u>

3. Contributions

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

Employees for the County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 10.57% and 10.35% in calendar years 2014 and 2015, respectively. The County's contributions to TCDRS for the year ended September 30, 2015 were \$5,621,943, and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2014, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	3.5% per year
Investment Rate of Return	8.10%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table. The rates are projected on a fully generational basis by scale AA to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Disabled Retiree Mortality Table is used, with slight adjustments.

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Actuarial assumptions used in the December 31, 2014, valuation were based on the results of actuarial experience studies. The experience study in TCDRS was for the period January 1, 2006 through December 31, 2009, first used in the December 31, 2010 valuation. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2012, and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2014 valuation.

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

The long-term expected rate of return on pension plan investments was determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2015 information for a 7-10 year time horizon.

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equities	16.50%	5.35%
Private Equity	12.00%	8.35%
Global Equities	1.50%	5.65%
International Equities-Developed	11.00%	5.35%
International Equities-Emerging	9.00%	6.35%
Investment-Grade Bonds	3.00%	.55%
High-Yield Bonds	3.00%	3.75%
Opportunistic Credit	5.00%	5.54%
Direct Lending	2.00%	5.80%
Distressed Debt	3.00%	6.75%
REIT Equities	2.00%	4.00%
Commodities	2.00%	-.20%
Master Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnerships	3.00%	7.20%
Hedge Funds	25.00%	5.15%
Total	100.00%	

Discount Rate

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

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	2014
Single Discount Rate	8.10%
Long-Term Expected Rate of Return	8.10%
Long-Term Municipal Bond Rate	N/A

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

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

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Changes in Net Pension Liability			
Balance at 12/31/2013	\$ 172,734,298	\$ 161,263,247	\$ 11,471,051
Changes for the year			
Service cost	6,939,843		6,939,843
Interest	14,000,099		14,000,099
Change of benefit terms			
Difference between expected and actual experience	549,801		549,801
Changes of assumptions			
Contributions - employer		5,735,720	(5,735,720)
Contributions - employee		3,798,494	(3,798,494)
Net investment income		10,930,992	(10,930,992)
Benefit payments, including refunds of employee contributions	(6,722,749)	(6,722,749)	
Administrative expense		(129,463)	129,463
Other changes		(290,884)	290,884
Net changes	\$ 14,766,994	\$ 13,322,110	\$ 1,444,884
Balance at 12/31/2014	\$ 187,501,292	\$ 174,585,357	\$ 12,915,935

Sensitivity Analysis

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

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
County's net pension liability	\$ 38,601,813	\$ 12,915,935	\$ (8,115,712)

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2015, the County recognized pension expense of \$4,856,164.

At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources

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At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 439,841	\$
Changes in actuarial assumptions	\$	\$
Difference between projected and actual investment earnings	\$ 1,884,599	\$
Contributions subsequent to the measurement date	\$ 4,099,032	\$
Total	<u>\$ 6,423,472</u>	<u>\$</u>

\$4,099,032 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2015. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended Dec. 31:	
2015	\$ 581,110
2016	\$ 581,110
2017	\$ 581,110
2018	\$ 581,110
2019	\$
Thereafter	\$

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 \$559 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, 2015, for actual claims incurred and estimated claims incurred but not reported were \$852,802. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

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

The County's third party administrator is Aetna Life Insurance Company.

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

In accordance with state statute, Lubbock County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Gerber Life Insurance Company, a commercial insurer licensed

LUBBOCK COUNTY, TEXAS

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or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$200,000 and for aggregate loss of \$8,736,708. 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, 2014, through Aetna Life Insurance Company.

Claims information is as follows:

Fiscal Year Ended	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2013	\$ 510,465	\$ 7,188,765	\$ 7,207,203	\$ 492,027
September 30, 2014	492,027	7,311,064	6,606,507	1,196,584
September 30, 2015	1,196,584	8,197,254	8,541,036	852,802

M. Post Employment Benefits Other than Pension Benefits

Retiree Insurance Benefits

Lubbock County provides other postemployment benefits (OPEB) for all of its employees if the employee is eligible for retirement under TCDRS; begins drawing their TCDRS retirement annuity immediately after retiring from Lubbock County; has 8 years of continuous/unbroken service as a full-time employee of Lubbock County and has maintained 36 consecutive months of eligible medical and/or dental coverage with Lubbock County. Retiring employees may not increase levels of medical or dental coverage at the time of retirement.

Pre-65 Retiree

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

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

Post-65 Retiree

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

Retiree Insurance Eligibility Limitations

If a retiree or covered spouse is eligible for medical and/or dental benefits through another employer they no longer qualify for Lubbock County retiree benefits. Any spouse and/or dependent(s) of a retiree who passes away will then be eligible to receive the employer contribution at the rate of 10-14 years of service. If the spouse remarries the employer contribution then terminates. The spouse and/or eligible dependent(s) of a retiree who files for TCDRS

LUBBOCK COUNTY, TEXAS

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disability retirement are not eligible for retiree benefits. Spouse participation will end in the event of a divorce. Dependent(s) coverage will end when they no longer meet eligibility requirements of the Plan Document. If a husband and wife are both active employees of Lubbock County and only one retires; the spouse who remains employed is only then eligible to participate in the retiree insurance at the time of his or her retirement with Lubbock County, if eligible. If a retiree, spouse/or eligible dependent(s) benefits are terminated they then forfeit the right to reinstate coverage in the future.

Employer Contribution

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

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

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

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

Funding Policy and Annual OPEB Cost

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County had its first OPEB actuarial valuation performed for the fiscal year beginning October 1, 2008 as required by GASB. The County's annual OPEB cost for the fiscal year ending September 30, 2015, is as follows:

Annual Required Contribution	\$	2,378,712
Interest on OPEB Obligation		333,576
Adjustment to ARC		(309,055)
End of Year Annual OPEB Cost (Expense)		<u>2,403,233</u>
Net Estimated Employer Contributions		(299,586)
Increase in Net OPEB Obligation		<u>2,103,647</u>
Beginning of Year Net OPEB Obligation (Asset)		7,412,809
End of Year Net OPEB Obligation (Asset)	\$	<u><u>9,516,456</u></u>

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, 2015 and the preceding fiscal year were as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Amount Contributed	Percentage Contributed	Net OPEB Obligation
September 30, 2013	\$ 1,872,030	\$ 527,632	28.2%	\$ 5,907,359
September 30, 2014	1,932,185	426,735	22.1%	7,412,809
September 30, 2015	2,403,233	299,586	12.5%	9,516,456

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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, 2014 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)
2014	\$	\$ 20,623,728	\$ 20,623,728		48,308,061	42.69%

Under the reporting parameters, the County's retiree health care plan is 0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$20,623,728 at December 31, 2014. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 42.69%.

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
Medical Trend Pre-65	Initial rate of 7.25% declining to an ultimate rate of 4.75% after 13 years
Medical Trend Post-65	Initial rate of 7.25% declining to an ultimate rate of 4.50% after 14 years

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

N. Commitments and Contingencies

1. Contingencies

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor

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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, 2015.

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, 2015 was \$145,377 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. Prior Period Adjustment

During fiscal year 2015, the District adopted GASB Statement No. 68 for Accounting and Reporting for Pensions. With GASB 68, the District must assume their proportionate share of the Net Pension Liability of the Texas County & District Retirement System. Adoption of GASB 68 required a prior period adjustment to report the effect of GASB 68 retroactively. The amount of the prior period adjustment is (\$7,258,238) which consists of (\$11,471,051) beginning Net Pension Liability and \$4,212,813 beginning Deferred Outflows of Resources. The restated beginning net position is \$140,344,935.

R. Subsequent Events

Subsequent events were evaluated through March 9, 2016, 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, 2015

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 46,571,862	\$ 46,571,862	\$ 46,628,928	\$ 57,066
Sales Tax	21,600,000	21,600,000	22,600,783	1,000,783
Licenses and permits	162,593	162,593	183,203	20,610
Intergovernmental	2,917,122	2,917,122	3,089,692	172,570
Fees of Office	3,495,815	3,495,815	3,122,300	(373,515)
Commissions	4,217,725	4,217,725	4,672,130	454,405
Charges for Services	2,563,900	2,563,900	2,329,156	(234,744)
Fines and Forfeitures	1,402,900	1,402,900	1,047,857	(355,043)
Investment Earnings	1,500,000	1,500,000	3,067,800	1,567,800
Other	1,497,100	1,497,100	1,113,345	(383,755)
Total revenues	85,929,017	85,929,017	87,855,194	1,926,177
Expenditures:				
Current:				
General Administration				
Commissioners Court	509,083	526,132	514,911	11,221
County Judge	267,068	278,977	287,953	11,024
County Clerk	1,287,570	1,291,803	1,125,228	166,575
Information Systems	3,885,401	3,880,532	3,834,579	45,953
Self Insurance Claims	155,000	155,000	5,000	150,000
General Administration	4,616,552	3,595,452	1,910,089	1,685,363
Admin, Research	137,255	135,793	103,420	32,373
Judicial Compliance	376,203	376,249	320,691	55,558
Total General Administration	11,234,132	10,239,938	8,081,871	2,158,067
Financial				
Treasurer	256,115	256,820	228,984	27,836
Tax Assessor	1,695,329	1,699,187	1,640,981	58,206
Purchasing	370,003	379,516	373,720	5,796
Auditor	1,223,148	1,228,251	1,057,978	170,273
Human Resources	612,629	612,629	531,118	81,511
Total Financial	4,157,224	4,176,403	3,832,781	343,622
Judicial				
Courts	3,643,091	3,749,021	3,639,340	109,681
District Court Admin	24,564	25,484	24,694	790
District Clerk	1,616,395	1,626,696	1,602,822	23,874
Justice of the Peace, Precinct 1	276,857	297,518	285,609	11,909
Justice of the Peace, Precinct 2	277,866	281,244	239,854	41,390
Justice of the Peace, Precinct 3	290,825	299,380	258,657	40,723
Justice of the Peace, Precinct 4	307,635	318,430	311,300	7,130
Central Jury	306,000	360,095	322,623	37,472
Judicial	5,538,145	5,538,145	4,768,447	769,698
Total Judicial	12,281,378	12,496,013	11,453,346	1,042,667
Legal				
Criminal District Attorney	5,877,907	5,885,897	5,492,933	392,964
Total Legal	5,877,907	5,885,897	5,492,933	392,964
Public Safety				
Constable 1	88,427	90,793	87,253	3,540
Constable 2	82,303	84,707	80,949	3,758
Constable 3	84,253	86,517	74,832	11,685
Constable 4	88,762	91,119	89,438	1,681
Medical Examiner	2,206,846	2,266,507	2,100,394	166,113

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Sheriff</i>	10,899,772	11,061,308	10,653,809	407,499
<i>Jail</i>	22,705,189	23,044,100	22,666,808	377,292
<i>Inmate Travel/Boarding</i>	150,000	150,000	113,647	36,353
<i>Public Safety</i>	972,364	972,364	895,654	76,710
<i>Total Public Safety</i>	37,277,916	37,847,415	36,762,764	1,084,631
<i>Correctional</i>				
<i>Community Supervision Corrections Dept</i>	161,207	149,629	137,030	12,599
<i>Total Correctional</i>	161,207	149,629	137,030	12,599
<i>Facilities</i>				
<i>Facilities (Maint)</i>	6,478,927	6,553,049	5,983,951	569,098
<i>Total Facilities</i>	6,478,927	6,553,049	5,983,951	569,098
<i>Health</i>				
<i>Sanitation</i>	258,493	258,495	238,948	19,547
<i>Total Health</i>	258,493	258,495	238,948	19,547
<i>Welfare</i>				
<i>General Assistance</i>	569,932	569,932	468,497	101,435
<i>Veteran Services</i>	57,448	66,951	61,800	5,351
<i>Total Welfare</i>	627,380	636,883	530,097	106,786
<i>Conservation</i>				
<i>Texas AgriLIFE Extension</i>	356,473	360,519	281,124	79,395
<i>Total Conservation</i>	356,473	360,519	281,124	79,395
<i>Elections</i>				
<i>Elections</i>	2,100,465	2,105,503	1,167,697	937,806
<i>Total Elections</i>	2,100,465	2,105,503	1,167,697	937,806
<i>Culture/Recreation</i>				
<i>Lubbock County Historical</i>	9,200	9,200	9,266	(66)
<i>Library Services</i>	279,728	279,728	229,728	50,000
<i>Total Culture/Recreation</i>	288,928	288,928	238,994	49,934
<i>Transportation</i>				
<i>Public Works</i>	208,129	208,129	117,470	90,659
<i>Total Transportation</i>	208,129	208,129	117,470	90,659
<i>Capital Outlay</i>	2,330,814	2,432,572	2,380,738	51,834
<i>Total expenditures</i>	83,639,373	83,639,373	76,699,764	6,939,609
Excess (deficiency) of revenues (under) expenditures	2,289,644	2,289,644	11,155,430	8,865,786
Other financing sources (uses):				
<i>Transfers in</i>	2,000,000	2,000,000	5,427	(1,994,573)
<i>Transfers out</i>	(8,202,026)	(8,202,026)	(8,204,456)	(2,430)
<i>Total other financing sources (uses)</i>	(6,202,026)	(6,202,026)	(8,199,029)	(1,997,003)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,912,382)	(3,912,382)	2,956,401	6,868,783
Fund balances/equity, October 1	39,831,512	39,831,512	39,831,512	
Fund balances/equity, September 30	\$ 35,919,130	\$ 35,919,130	\$ 42,787,913	\$ 6,868,783

LUBBOCK COUNTY, TEXAS
REGIONAL PUBLIC DEFENDER- CAPITAL
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 6,010,324	\$ 6,010,324	\$ 4,864,501	\$ (1,145,823)
Investment Earnings			19,819	19,819
Total revenues	<u>6,010,324</u>	<u>6,010,324</u>	<u>4,884,320</u>	<u>(1,126,004)</u>
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	5,189,147	5,134,147	3,685,970	1,448,177
Supplies	65,000	120,000	86,827	33,173
Training/Dues	400,000	400,000	384,328	15,672
Professional/Contract Services	410,000	410,000	376,875	33,125
Other	90,836	90,836	15,692	75,144
Total Judicial	<u>6,154,983</u>	<u>6,154,983</u>	<u>4,549,692</u>	<u>1,605,291</u>
Facilities				
Total expenditures	<u>6,154,983</u>	<u>6,154,983</u>	<u>4,549,692</u>	<u>1,605,291</u>
Excess (deficiency) of revenues (under) expenditures	<u>(144,659)</u>	<u>(144,659)</u>	<u>334,628</u>	<u>479,287</u>
Other financing sources (uses):				
Transfers in	144,659	144,659	144,659	
Total other financing sources (uses)	<u>144,659</u>	<u>144,659</u>	<u>144,659</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses			<u>479,287</u>	<u>479,287</u>
Fund balances/equity, October 1	1,116,317	1,116,317	1,116,317	
Fund balances/equity, September 30	<u>\$ 1,116,317</u>	<u>\$ 1,116,317</u>	<u>\$ 1,595,604</u>	<u>\$ 479,287</u>

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

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT PLAN
YEAR ENDED SEPTEMBER 30, 2015
(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)
12/31/10		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%
12/31/14		20,623,728	20,623,728		48,308,061	42.69%

LUBBOCK COUNTY, TEXAS

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

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Total Pension Liability										
Service Cost	\$ 6,939,843	\$	\$	\$	\$	\$	\$	\$	\$	\$
Interest (on the total pension liability)	14,000,099									
Changes of benefit terms										
Effect of economic/demographic gains or losses	549,801									
Benefit payments, including refunds of employee contributions	(6,722,749)									
Net Change in Total Pension Liability	14,766,994									
Total Pension Liability- Beginning	172,734,298									
Total Pension Liability- Ending (a)	<u>\$ 187,501,292</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Plan Fiduciary Net Position										
Contributions- Employer	\$ 5,735,720	\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions- Employee	3,798,494									
Net Investment Income	10,930,992									
Benefit payments, including refunds of employee contributions	(6,722,749)									
Administrative Expense	(129,463)									
Other	(290,884)									
Net Change in Plan Fiduciary Net Position	\$ 13,322,110	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plan Fiduciary Net Position- Beginning	161,263,247									
Plan Fiduciary Net Position- Ending (b)	<u>\$ 174,585,357</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Net Pension Liability- Ending (a)- (b)	<u>\$ 12,915,935</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	93.11%									
Covered Employee Payroll	\$ 54,264,173	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net Pension Liability as a Percentage of Covered Employee Payroll	23.80%									

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

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

	Fiscal Year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Contractually required contribution	\$ 5,621,943	\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions in relation to the contractually required contribution	(5,621,943)									
Contribution deficiency (excess)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County's covered-employee payroll	\$ 54,012,022	\$	\$	\$	\$	\$	\$	\$	\$	\$
Contributions as a percentage of covered-employee payroll	10.41%									

Note: GASB 68, Paragraph 81.2b requires that the data in this schedule be presented as of the County's current fiscal year as opposed to the time period covered by the measurement date of January 1, 2014 - December 31, 2014.

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

LUBBOCK COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2015

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	20 Years
Asset Valuation Method	5 Year Smoothed Market
Inflation	3.0%
Salary Increases	3.5% including inflation
Investment Rate of Return	8.10%
Retirement Age	Experience-based tables of rates that are specific to the County's plan of benefits pursuant to an experience study of the period 2009-2012.
Mortality	RP2000 Active Employee Mortality Table with the projection scale AA, with a two-year set-forward for males and a four-year set-forward for females.

Other Information:

There were no benefit changes during the year.

Budgetary Data:

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

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

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.

LUBBOCK COUNTY

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2015

- 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, 2014 through September 30, 2015.
- 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, 2015

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 5,445,286	\$ 120,699	\$ 687,858	\$ 6,253,843
Investments	17,162,115	1,086,291	6,190,722	24,439,128
Receivables (net of allowances for uncollectibles):				
Taxes	5,160	19,517		24,677
Other	1,212,612	11,890	28,147	1,252,649
Other Current Assets	2,023			2,023
Total Assets	\$ 23,827,196	\$ 1,238,397	\$ 6,906,727	\$ 31,972,320
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 243,886	\$	\$	\$ 243,886
Accounts Payable	1,527,201		24,208	1,551,409
Due to Other Funds	647			647
Accrued Wages	232,073			232,073
Unearned Revenue:				
Other	362,066			362,066
Total Liabilities	2,365,873		24,208	2,390,081
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes	819	3,102		3,921
Total Deferred Inflows of Resources	819	3,102		3,921
Fund Balances				
Nonspendable	2,023			2,023
Restricted For:				
Debt Service		1,235,295		1,235,295
Capital Projects			6,882,519	6,882,519
County Road Construction & Maintenance	6,564,725			6,564,725
Parks and Recreation	1,245,536			1,245,536
Building Construction & Improvement	2,725,671			2,725,671
Juvenile Services	1,027,714			1,027,714
Information and Technology	555,133			555,133
Election Services	684,834			684,834
Dispute Resolution	14,676			14,676
Criminal Justice	984,606			984,606
Child & Family Services	13,839			13,839
Law Library Program	10,368			10,368
Records Preservation	5,344,916			5,344,916
Court House Security	15,833			15,833
Historical Preservation Programs	13,386			13,386
Inmate Welfare	2,257,244			2,257,244
Total Fund Balances	21,460,504	1,235,295	6,882,519	29,578,318
Total Liabilities, Deferred Inflows & Fund Balances	\$ 23,827,196	\$ 1,238,397	\$ 6,906,727	\$ 31,972,320

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
Property Tax	\$ 1,970,276	\$ 7,455,966	\$	\$ 9,426,242
Intergovernmental	4,069,806			4,069,806
Fees of Office	2,025,737			2,025,737
Charges for Services	3,000,095			3,000,095
Fines and Forfeitures	100,154			100,154
Investment Earnings	307,324	34,025	104,984	446,333
Other	2,197,381			2,197,381
Total revenues	<u>13,670,773</u>	<u>7,489,991</u>	<u>104,984</u>	<u>21,265,748</u>
Expenditures:				
Current:				
General Administration	396,294			396,294
Judicial	222,865			222,865
Legal	1,888,890			1,888,890
Public Safety	919,394			919,394
Correctional	8,030,933			8,030,933
Facilities	445,474			445,474
Elections	161,414			161,414
Culture/Recreation	346,257			346,257
Transportation	3,843,603			3,843,603
Capital Outlay	2,563,225		522,418	3,085,643
Debt Service:				
Principal Retirement	99,548	5,425,000		5,524,548
Interest and Fiscal Charges	18,127	2,311,538		2,329,665
Total expenditures	<u>18,936,024</u>	<u>7,736,538</u>	<u>522,418</u>	<u>27,194,980</u>
Excess (deficiency) of revenues (under) expenditures	(5,265,251)	(246,547)	(417,434)	(5,929,232)
Other financing sources (uses):				
Transfers in	11,068,136			11,068,136
Transfers out	(3,013,766)			(3,013,766)
Total other financing sources (uses)	<u>8,054,370</u>			<u>8,054,370</u>
Net change in fund balances	2,789,119	(246,547)	(417,434)	2,125,138
Fund balances/equity, October 1	18,671,385	1,481,842	7,299,953	27,453,180
Fund balances/equity, September 30	<u>\$ 21,460,504</u>	<u>\$ 1,235,295</u>	<u>\$ 6,882,519</u>	<u>\$ 29,578,318</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2015

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 660,535	\$ 53,656	\$ 19,563	\$ 22,784
Investments	5,497,474	482,908	176,060	205,054
Receivables (net of allowances for uncollectibles):				
Taxes		215	215	215
Other	24,732	2,362	867	999
Other Current Assets				
Total Assets	\$ 6,182,741	\$ 539,141	\$ 196,705	\$ 229,052
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 56,010	\$ 1,460	\$ 1,518	\$ 1,145
Accounts Payable	321,285	1,317	1,159	1,721
Due to Other Funds				
Accrued Wages	49,706	1,555	1,496	1,445
Unearned Revenue:				
Other	84,433			
Total Liabilities	511,434	4,332	4,173	4,311
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes		34	34	34
Total Deferred Inflows of Resources		34	34	34
Fund Balances				
Nonspendable				
Restricted For:				
County Road Construction & Maintenance	5,671,307			
Parks and Recreation		534,775	192,498	224,707
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				
Inmate Welfare				
Total Fund Balances	5,671,307	534,775	192,498	224,707
Total Liabilities, Deferred Inflows & Fund Balances	\$ 6,182,741	\$ 539,141	\$ 196,705	\$ 229,052

Shallowater Park	Permanent Improvement Fund	New Road Fund	TJPC-C Commitment Reduce	Star Program
\$ 29,909 269,184	\$ 284,660 2,561,935	\$ 90,290 812,606	\$ 750	\$
215 1,917	4,300 12,921	3,695		341,290
<u>\$ 301,225</u>	<u>\$ 2,863,816</u>	<u>\$ 906,591</u>	<u>\$ 750</u>	<u>\$ 341,290</u>
\$ 1,536 4,882	\$ 137,462	\$ 13,173	\$ 750	\$ 9,487 320,061
1,217				11,742
<u>7,635</u>	<u>137,462</u>	<u>13,173</u>	<u>750</u>	<u>341,290</u>
<u>34</u> <u>34</u>	<u>683</u> <u>683</u>			
293,556	2,725,671	893,418		
<u>293,556</u>	<u>2,725,671</u>	<u>893,418</u>		
<u>\$ 301,225</u>	<u>\$ 2,863,816</u>	<u>\$ 906,591</u>	<u>\$ 750</u>	<u>\$ 341,290</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2015

	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund	Juvenile Food Service Fund
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 116,273	\$	\$ 133,830	\$
Investments	1,028,465			
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	6,387	143,837	35,781	24,917
Other Current Assets	1,809			
Total Assets	\$ 1,152,934	\$ 143,837	\$ 169,611	\$ 24,917
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 43,748	\$ 30,842	\$ 64,887	\$ 1,612
Accounts Payable	41,863	36,873	36,473	14,418
Due to Other Funds				
Accrued Wages	37,800	24,696	68,251	2,189
Unearned Revenue:				
Other		51,426		6,698
Total Liabilities	123,411	143,837	169,611	24,917
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable	1,809			
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services	1,027,714			
Information and Technology				
Election Services				
Dispute Resolution				
Criminal Justice				
Child & Family Services				
Law Library Program				
Records Preservation				
Court House Security				
Historical Preservation Programs				
Inmate Welfare				
Total Fund Balances	1,029,523			
Total Liabilities, Deferred Inflows & Fund Balances	\$ 1,152,934	\$ 143,837	\$ 169,611	\$ 24,917

<u>Title IV-E</u>	<u>Re-Entry Drug Court</u>	<u>CJD DWI Court</u>	<u>CJD-Family Recovery Court</u>	<u>On Line Access</u>
\$	\$	\$	\$	\$ 16,213 145,908
18,175	5,359	6,127	6,972	1,263
<u>\$ 18,175</u>	<u>\$ 5,359</u>	<u>\$ 6,127</u>	<u>\$ 6,972</u>	<u>\$ 163,384</u>
\$ 1,416 16,029	\$ 176 5,082	\$ 171 5,534	\$ 170 6,380	\$ 451
730	101	422	422	
<u>18,175</u>	<u>5,359</u>	<u>6,127</u>	<u>6,972</u>	<u>451</u>
				162,933
				<u>162,933</u>
<u>\$ 18,175</u>	<u>\$ 5,359</u>	<u>\$ 6,127</u>	<u>\$ 6,972</u>	<u>\$ 163,384</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2015

	CJD Drug Court	CO- Drug Court Fee	Dispute Resolution Fund	USDA AG Mediation
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$	\$ 14,875	\$ 28,415	\$
Investments		133,879		
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	5,693	1,128	3,305	20,459
Other Current Assets				
Total Assets	\$ 5,693	\$ 149,882	\$ 31,720	\$ 20,459
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$ 208	\$	\$ 5,323	\$ 1,175
Accounts Payable	5,078	9,742	6,640	18,434
Due to Other Funds				
Accrued Wages	407		3,665	850
Unearned Revenue:				
Other			1,416	
Total Liabilities	5,693	9,742	17,044	20,459
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable				
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services				
Information and Technology				
Election Services				
Dispute Resolution			14,676	
Criminal Justice		140,140		
Child & Family Services				
Law Library Program				
Records Preservation				
Court House Security				
Historical Preservation Programs				
Inmate Welfare				
Total Fund Balances		140,140	14,676	
Total Liabilities, Deferred Inflows & Fund Balances	\$ 5,693	\$ 149,882	\$ 31,720	\$ 20,459

<u>Domestic Relations Office</u>	<u>Law Library</u>	<u>Election Services Fund</u>	<u>Election Admin Fee Fund</u>	<u>Election Equipment Fund</u>
\$	\$ 2,104 18,930	\$	\$ 14,057 126,517	\$ 42,264 380,364
35,890 214	4,962	238,351	573	1,726
<u>\$ 36,104</u>	<u>\$ 25,996</u>	<u>\$ 238,351</u>	<u>\$ 141,147</u>	<u>\$ 424,354</u>
\$ 2,756 18,206	\$ 912 13,190	\$ 54 118,925	\$	\$
2,968	1,526	39		
<u>23,930</u>	<u>15,628</u>	<u>119,018</u>		
214				
11,960	10,368	119,333	141,147	424,354
<u>12,174</u>	<u>10,368</u>	<u>119,333</u>	<u>141,147</u>	<u>424,354</u>
<u>\$ 36,104</u>	<u>\$ 25,996</u>	<u>\$ 238,351</u>	<u>\$ 141,147</u>	<u>\$ 424,354</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2015

	Hazard Material EMG LEPC	Records Preservation Dist. Clerk	Co. Clerk Records Preservation	Comm. Court Records Preservation
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 1,628	\$ 7,558	\$ 241,733	\$ 56,209
Investments		68,022	2,175,605	505,882
Receivables (net of allowances for uncollectibles):				
Taxes				
Other		836	9,885	4,276
Other Current Assets				
Total Assets	\$ 1,628	\$ 76,416	\$ 2,427,223	\$ 566,367
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$	\$ 12	\$ 1,339	\$ 1,239
Accounts Payable			157,932	131
Due to Other Funds				
Accrued Wages		71	1,669	1,428
Unearned Revenue:				
Other	1,628			
Total Liabilities	1,628	83	160,940	2,798
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable				
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services				
Information and Technology				
Election Services				
Dispute Resolution				
Criminal Justice				
Child & Family Services				
Law Library Program				
Records Preservation		76,333	2,266,283	563,569
Court House Security				
Historical Preservation Programs				
Inmate Welfare				
Total Fund Balances		76,333	2,266,283	563,569
Total Liabilities, Deferred Inflows & Fund Balances	\$ 1,628	\$ 76,416	\$ 2,427,223	\$ 566,367

<u>Court House Security</u>	<u>Court Record Preservation</u>	<u>Historic Preservation Fund</u>	<u>Child Abuse Prevention</u>	<u>Judicial Technology Fund</u>
\$ 2,288	\$ 15,330	\$ 1,333	\$ 187	\$ 29,069
20,588	137,968	11,998	1,684	261,624
2,188	2,067	55	8	1,189
<u>\$ 25,064</u>	<u>\$ 155,365</u>	<u>\$ 13,386</u>	<u>\$ 1,879</u>	<u>\$ 291,882</u>
\$ 3,693	\$	\$	\$	\$ 295
2,499				
3,039				
<u>9,231</u>	<u></u>	<u></u>	<u></u>	<u>295</u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
				291,587
			1,879	
15,833	155,365	13,386		
<u>15,833</u>	<u>155,365</u>	<u>13,386</u>	<u>1,879</u>	<u>291,587</u>
<u>\$ 25,064</u>	<u>\$ 155,365</u>	<u>\$ 13,386</u>	<u>\$ 1,879</u>	<u>\$ 291,882</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2015

	Co & Dist CT Technology	Dist Court Record Technology	County Clerk Archive	Sheriff Contraband Fund
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 3,996	\$ 5,910	\$ 227,811	\$ 781,509
Investments	35,972	53,187	2,050,301	
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	319	1,229	9,322	
Other Current Assets				
Total Assets	\$ 40,287	\$ 60,326	\$ 2,287,434	\$ 781,509
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$	\$	\$	\$
Accounts Payable			4,068	
Due to Other Funds				
Accrued Wages				
Unearned Revenue:				
Other				
Total Liabilities			4,068	
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable				
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services				
Information and Technology	40,287	60,326		
Election Services				
Dispute Resolution				
Criminal Justice				781,509
Child & Family Services				
Law Library Program				
Records Preservation			2,283,366	
Court House Security				
Historical Preservation Programs				
Inmate Welfare				
Total Fund Balances	40,287	60,326	2,283,366	781,509
Total Liabilities, Deferred Inflows & Fund Balances	\$ 40,287	\$ 60,326	\$ 2,287,434	\$ 781,509

Inmate Supply Fund	Homeland Security Fund	CDA Business Crimes	CDA Contraband Fund	South Plains Auto Task Force
\$ 2,257,244	\$	\$ 41,901	\$ 21,692	\$ 69,261
	142,135	6,310		71,232
<u>\$ 2,257,244</u>	<u>\$ 142,135</u>	<u>\$ 48,211</u>	<u>\$ 21,692</u>	<u>\$ 140,493</u>
\$	\$	\$	\$	\$
	142,135		6,299	8,828
		647		54,035
				11,050
				66,580
<u></u>	<u>142,135</u>	<u>647</u>	<u>6,299</u>	<u>140,493</u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
		47,564	15,393	
<u>2,257,244</u>	<u></u>	<u>47,564</u>	<u>15,393</u>	<u></u>
<u>2,257,244</u>	<u></u>	<u>47,564</u>	<u>15,393</u>	<u></u>
<u>\$ 2,257,244</u>	<u>\$ 142,135</u>	<u>\$ 48,211</u>	<u>\$ 21,692</u>	<u>\$ 140,493</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2015

	JAG Justice Assistance	Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
Assets:			
Pooled Cash & Cash Equivalents	\$ 150,449	\$	\$ 5,445,286
Investments			17,162,115
Receivables (net of allowances for uncollectibles):			
Taxes			5,160
Other		11,873	1,212,612
Other Current Assets			2,023
Total Assets	\$ 150,449	\$ 11,873	\$ 23,827,196
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
Payroll Taxes and Related Items	\$	\$ 4,169	\$ 243,886
Accounts Payable	564	4,115	1,527,201
Due to Other Funds			647
Accrued Wages		3,589	232,073
Unearned Revenue:			
Other	149,885		362,066
Total Liabilities	150,449	11,873	2,365,873
Deferred Inflows of Resources:			
Unavailable Revenue- Property Taxes			819
Total Deferred Inflows of Resources			819
Fund Balances			
Nonspendable			2,023
Restricted For:			
County Road Construction & Maintenance			6,564,725
Parks and Recreation			1,245,536
Building Construction & Improvement			2,725,671
Juvenile Services			1,027,714
Information and Technology			555,133
Election Services			684,834
Dispute Resolution			14,676
Criminal Justice			984,606
Child & Family Services			13,839
Law Library Program			10,368
Records Preservation			5,344,916
Court House Security			15,833
Historical Preservation Programs			13,386
Inmate Welfare			2,257,244
Total Fund Balances			21,460,504
Total Liabilities, Deferred Inflows & Fund Balances	\$ 150,449	\$ 11,873	\$ 23,827,196

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	531,384	82,094	82,095	82,095
Fees of Office				
Charges for Services	1,709,153			
Fines and Forfeitures				
Investment Earnings	94,301	8,082	3,191	3,848
Other	529,763	9,600	7,752	8,970
Total revenues	<u>2,864,601</u>	<u>99,776</u>	<u>93,038</u>	<u>94,913</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation		81,825	104,457	67,967
Transportation	3,800,724			
Capital Outlay	1,506,211	7,235	6,850	50,961
Debt Service:				
Principal Retirement	99,548			
Interest and Fiscal Charges	18,127			
Total expenditures	<u>5,424,610</u>	<u>89,060</u>	<u>111,307</u>	<u>118,928</u>
Excess (deficiency) of revenues (under) expenditures	(2,560,009)	10,716	(18,269)	(24,015)
Other financing sources (uses):				
Transfers in	2,849,183			
Transfers out				
Total other financing sources (uses)	<u>2,849,183</u>			
Net change in fund balances	289,174	10,716	(18,269)	(24,015)
Fund balances/equity, October 1	5,382,133	524,059	210,767	248,722
Fund balances/equity, September 30	<u>\$ 5,671,307</u>	<u>\$ 534,775</u>	<u>\$ 192,498</u>	<u>\$ 224,707</u>

<u>Shallowater Park</u>	<u>Permanent Improvement Fund</u>	<u>New Road Fund</u>	<u>Safe School Program/ JJAEP</u>	<u>TJPC-C Commitment Reduce</u>
\$ 82,094	\$ 1,641,898	\$	\$ 40,764	\$ 329,146
		380,117		
5,322	39,189	11,849		
6,722	483,732	2,091		
<u>94,138</u>	<u>2,164,819</u>	<u>394,057</u>	<u>40,764</u>	<u>329,146</u>
			40,764	329,146
	445,474			
92,008		42,879		
92,235	369,121			
<u>184,243</u>	<u>814,595</u>	<u>42,879</u>	<u>40,764</u>	<u>329,146</u>
(90,105)	1,350,224	351,178		
(90,105)	1,350,224	351,178		
383,661	1,375,447	542,240		
<u>\$ 293,556</u>	<u>\$ 2,725,671</u>	<u>\$ 893,418</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, 2015

	Star Program	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	320,184		1,384,672	379,159
Fees of Office		5,801		435,815
Charges for Services				
Fines and Forfeitures		30,204		
Investment Earnings		653		
Other				
Total revenues	<u>320,184</u>	<u>36,658</u>	<u>1,384,672</u>	<u>814,974</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional	480,276	1,882,973	1,464,684	3,384,804
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				14,096
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>480,276</u>	<u>1,882,973</u>	<u>1,464,684</u>	<u>3,398,900</u>
Excess (deficiency) of revenues (under) expenditures	(160,092)	(1,846,315)	(80,012)	(2,583,926)
Other financing sources (uses):				
Transfers in	160,092	5,014,316		2,583,926
Transfers out		(3,088,351)	80,012	
Total other financing sources (uses)	<u>160,092</u>	<u>1,925,965</u>	<u>80,012</u>	<u>2,583,926</u>
Net change in fund balances		79,650		
Fund balances/equity, October 1		949,873		
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

Juvenile Food Service Fund	Title IV-E	Re-Entry Drug Court	CJD DWI Court	CJD-Family Recovery Court
\$ 141,950	\$ 42,014	\$ 44,544	\$ 43,290	\$ 39,299
<u>141,950</u>	<u>42,014</u>	<u>44,544</u>	<u>43,290</u>	<u>39,299</u>
		44,544	43,290	39,299
295,236	153,050			
<u>295,236</u>	<u>153,050</u>	<u>44,544</u>	<u>43,290</u>	<u>39,299</u>
(153,286)	(111,036)			
153,286	111,036			
<u>153,286</u>	<u>111,036</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, 2015

	On Line Access	CJD Drug Court	CO- Drug Court Fee	Dispute Resolution Fund
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental		46,794		233
Fees of Office	44,425		52,201	334,519
Charges for Services				
Fines and Forfeitures				
Investment Earnings	2,248		2,014	
Other				
Total revenues	<u>46,673</u>	<u>46,794</u>	<u>54,215</u>	<u>334,752</u>
Expenditures:				
Current:				
General Administration				
Judicial	6,610	46,794	18,412	
Legal				322,098
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>6,610</u>	<u>46,794</u>	<u>18,412</u>	<u>322,098</u>
Excess (deficiency) of revenues (under) expenditures	40,063		35,803	12,654
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances	40,063		35,803	12,654
Fund balances/equity, October 1	122,870		104,337	2,022
Fund balances/equity, September 30	<u>\$ 162,933</u>	<u>\$</u>	<u>\$ 140,140</u>	<u>\$ 14,676</u>

USDA AG Mediation	Domestic Relations Office	Law Library	Election Services Fund	Election Admin Fee Fund
\$	\$	\$	\$	\$
55,899	227,061	184,064	161,414	37,631
694				1,827
23,263		1,067		
<u>79,856</u>	<u>227,061</u>	<u>185,131</u>	<u>161,414</u>	<u>39,458</u>
79,856	229,530	89,132		
			161,414	
		81,773		
<u>79,856</u>	<u>229,530</u>	<u>170,905</u>	<u>161,414</u>	
	(2,469)	14,226		39,458
	(2,469)	14,226		39,458
	14,643	(3,858)	119,333	101,689
<u>\$</u>	<u>\$ 12,174</u>	<u>\$ 10,368</u>	<u>\$ 119,333</u>	<u>\$ 141,147</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Election Equipment Fund	Records Preservation Dist. Clerk	Co. Clerk Records Preservation	Comm. Court Records Preservation
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Fees of Office		18,061	426,174	93,052
Charges for Services	86,100			
Fines and Forfeitures				
Investment Earnings	5,727	1,080	35,040	8,142
Other				
Total revenues	<u>91,827</u>	<u>19,141</u>	<u>461,214</u>	<u>101,194</u>
Expenditures:				
Current:				
General Administration			303,399	60,044
Judicial		10,947		
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay			236,104	
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u></u>	<u>10,947</u>	<u>539,503</u>	<u>60,044</u>
Excess (deficiency) of revenues (under) expenditures	91,827	8,194	(78,289)	41,150
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balances	91,827	8,194	(78,289)	41,150
Fund balances/equity, October 1	332,527	68,139	2,344,572	522,419
Fund balances/equity, September 30	<u>\$ 424,354</u>	<u>\$ 76,333</u>	<u>\$ 2,266,283</u>	<u>\$ 563,569</u>

<u>Court House Security</u>	<u>Court Record Preservation</u>	<u>Historic Preservation Fund</u>	<u>Child Abuse Prevention</u>	<u>Judicial Technology Fund</u>
\$	\$	\$	\$	\$
106,218	52,733		500	23,468
8	2,140	731	25	4,217
<u>106,226</u>	<u>54,873</u>	<u>731</u>	<u>525</u>	<u>41,756</u>
	20,045			4,057
113,475				
<u>113,475</u>	<u>20,045</u>	<u></u>	<u></u>	<u>4,057</u>
(7,249)	34,828	731	525	37,699
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
(7,249)	34,828	731	525	37,699
23,082	120,537	12,655	1,354	253,888
<u>\$ 15,833</u>	<u>\$ 155,365</u>	<u>\$ 13,386</u>	<u>\$ 1,879</u>	<u>\$ 291,587</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Co & Dist CT Technology	Dist Court Record Technology	County Clerk Archive	Sheriff Contraband Fund
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Fees of Office	9,379	34,545	485,415	
Charges for Services				
Fines and Forfeitures				100,154
Investment Earnings	564	766	31,526	10,374
Other				12,845
Total revenues	9,943	35,311	516,941	123,373
Expenditures:				
Current:				
General Administration	1,184		11,622	
Judicial		8,912		
Legal				
Public Safety				254,334
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				70,164
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	1,184	8,912	11,622	324,498
Excess (deficiency) of revenues (under) expenditures	8,759	26,399	505,319	(201,125)
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances	8,759	26,399	505,319	(201,125)
Fund balances/equity, October 1	31,528	33,927	1,778,047	982,634
Fund balances/equity, September 30	\$ 40,287	\$ 60,326	\$ 2,283,366	\$ 781,509

<u>Inmate Supply Fund</u>	<u>VINE</u>	<u>Homeland Security Fund</u>	<u>LECD Grant</u>	<u>CDA Business Crimes</u>
\$	\$	\$	\$	\$
	27,715	138,155	15,885	117,292
3,114				491
787,602				33,297
<u>790,716</u>	<u>27,715</u>	<u>138,155</u>	<u>15,885</u>	<u>151,080</u>
503,732	27,715	20,138		176,632
		112,590	15,885	
<u>503,732</u>	<u>27,715</u>	<u>132,728</u>	<u>15,885</u>	<u>176,632</u>
286,984		5,427		(25,552)
		(5,427)		
		<u>(5,427)</u>		
286,984				(25,552)
1,970,260				73,116
<u>\$ 2,257,244</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 47,564</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	CDA Contraband Fund	South Plains Auto Task Force
Revenue:		
Taxes		
Property Tax	\$	\$
Intergovernmental		386,970
Fees of Office		
Charges for Services		
Fines and Forfeitures		
Investment Earnings	345	
Other	223,222	52,731
Total revenues	<u>223,567</u>	<u>439,701</u>
Expenditures:		
Current:		
General Administration		
Judicial		
Legal	252,936	585,412
Public Safety		
Correctional		
Facilities		
Elections		
Culture/Recreation		
Transportation		
Capital Outlay		
Debt Service:		
Principal Retirement		
Interest and Fiscal Charges		
Total expenditures	<u>252,936</u>	<u>585,412</u>
Excess (deficiency) of revenues (under) expenditures	(29,369)	(145,711)
Other financing sources (uses):		
Transfers in		145,711
Transfers out		
Total other financing sources (uses)		<u>145,711</u>
Net change in fund balances	(29,369)	
Fund balances/equity, October 1	44,762	
Fund balances/equity, September 30	<u>\$ 15,393</u>	<u>\$</u>

JAG Justice Assistance	Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ 12,305 959 <u>13,264</u>	\$ 89,444 <u>89,444</u>	\$ 1,970,276 4,069,806 2,025,737 3,000,095 100,154 307,324 2,197,381 <u>13,670,773</u>
13,264	140,030	396,294 222,865 1,888,890 919,394 8,030,933 445,474 161,414 346,257 3,843,603 2,563,225
<u>13,264</u>	<u>140,030</u>	99,548 18,127 <u>18,936,024</u>
	(50,586)	(5,265,251)
	50,586	11,068,136
	<u>50,586</u>	<u>(3,013,766)</u> <u>8,054,370</u>
		2,789,119
		18,671,385
<u>\$</u>	<u>\$</u>	<u>\$ 21,460,504</u>

LUBBOCK COUNTY, TEXAS
CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 415,000	\$ 599,649	\$ 531,384	\$ (68,265)
Charges for Services	1,920,000	1,920,000	1,709,153	(210,847)
Investment Earnings	78,600	78,600	94,301	15,701
Other	231,000	231,000	529,763	298,763
Total revenues	<u>2,644,600</u>	<u>2,829,249</u>	<u>2,864,601</u>	<u>35,352</u>
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	2,489,183	2,489,183	2,248,113	241,070
Supplies	1,194,500	1,276,034	918,459	357,575
Maintenance	1,002,000	900,578	473,696	426,882
Utilities	50,000	62,000	39,459	22,541
Training/Dues	10,210	16,747	16,732	15
Professional/Contract Services	150,000	100,000	55,981	44,019
Rental/Leases	50,000	100,000	48,284	51,716
Total Transportation	<u>4,945,893</u>	<u>4,944,542</u>	<u>3,800,724</u>	<u>1,143,818</u>
Capital Outlay	<u>887,306</u>	<u>1,532,971</u>	<u>1,506,211</u>	<u>26,760</u>
Debt Service				
Principal Retirement	99,720	99,720	99,548	172
Interest and Fiscal Charges	18,158	18,158	18,127	31
Total Debt Service	<u>117,878</u>	<u>117,878</u>	<u>117,675</u>	<u>203</u>
Total expenditures	<u>5,951,077</u>	<u>6,595,391</u>	<u>5,424,610</u>	<u>1,170,781</u>
Excess (deficiency) of revenues (under) expenditures	<u>(3,306,477)</u>	<u>(3,766,142)</u>	<u>(2,560,009)</u>	<u>1,206,133</u>
Other financing sources (uses):				
Transfers in	<u>2,849,183</u>	<u>2,849,183</u>	<u>2,849,183</u>	
Total other financing sources (uses)	<u>2,849,183</u>	<u>2,849,183</u>	<u>2,849,183</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(457,294)</u>	<u>(916,959)</u>	<u>289,174</u>	<u>1,206,133</u>
Fund balances/equity, October 1	5,382,133	5,382,133	5,382,133	
Fund balances/equity, September 30	<u>\$ 4,924,839</u>	<u>\$ 4,465,174</u>	<u>\$ 5,671,307</u>	<u>\$ 1,206,133</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-6

PRECINCT 1 PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 81,972	\$ 81,972	\$ 82,094	\$ 122
Investment Earnings	9,500	9,500	8,082	(1,418)
Other	9,000	9,000	9,600	600
Total revenues	100,472	100,472	99,776	(696)
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	79,291	79,291	66,429	12,862
Supplies	2,000	2,000	1,308	692
Maintenance	8,000	8,000	7,544	456
Utilities	8,000	8,000	6,544	1,456
Professional Contract Services	2,000	2,000		2,000
Total Culture/Recreation	99,291	99,291	81,825	17,466
Capital Outlay	16,900	16,900	7,235	9,665
Total expenditures	116,191	116,191	89,060	27,131
Excess (deficiency) of revenues (under) expenditures	(15,719)	(15,719)	10,716	26,435
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(15,719)	(15,719)	10,716	26,435
Fund balances/equity, October 1	524,059	524,059	524,059	
Fund balances/equity, September 30	\$ 508,340	\$ 508,340	\$ 534,775	\$ 26,435

LUBBOCK COUNTY, TEXAS
SLATON/ROOSEVELT PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 81,972	\$ 81,972	\$ 82,095	\$ 123
Investment Earnings	5,000	5,000	3,191	(1,809)
Other	8,150	8,150	7,752	(398)
Total revenues	<u>95,122</u>	<u>95,122</u>	<u>93,038</u>	<u>(2,084)</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	108,514	108,514	63,731	44,783
Supplies	4,500	5,131	1,537	3,494
Maintenance	104,400	104,400	31,408	72,992
Utilities	40,000	40,000	7,681	32,319
Training/Dues	1,000	1,000		1,000
Professional Contract Services	1,200	1,200		1,200
Total Culture/Recreation	<u>259,614</u>	<u>260,245</u>	<u>104,457</u>	<u>155,788</u>
Capital Outlay	<u>106,900</u>	<u>106,269</u>	<u>6,850</u>	<u>99,419</u>
Total expenditures	<u>366,514</u>	<u>366,514</u>	<u>111,307</u>	<u>255,207</u>
Excess (deficiency) of revenues (under) expenditures	<u>(271,392)</u>	<u>(271,392)</u>	<u>(18,269)</u>	<u>253,123</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(271,392)	(271,392)	(18,269)	253,123
Fund balances/equity, October 1	210,767	210,767	210,767	
Fund balances/equity, September 30	<u>\$ (60,625)</u>	<u>\$ (60,625)</u>	<u>\$ 192,498</u>	<u>\$ 253,123</u>

LUBBOCK COUNTY, TEXAS

IDALOU/NEW DEAL PARKS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 81,972	\$ 81,972	\$ 82,095	\$ 123
Investment Earnings	5,000	5,000	3,848	(1,152)
Other	6,000	6,000	8,970	2,970
Total revenues	92,972	92,972	94,913	1,941
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	69,808	69,808	54,319	15,489
Supplies	8,000	8,000	1,453	6,547
Maintenance	18,400	18,400	4,056	14,344
Utilities	15,000	15,000	8,139	6,861
Total Culture/Recreation	111,208	111,208	67,967	43,241
Capital Outlay	370,694	370,694	50,961	319,733
Total expenditures	481,902	481,902	118,928	362,974
Excess (deficiency) of revenues (under) expenditures	(388,930)	(388,930)	(24,015)	364,915
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(388,930)	(388,930)	(24,015)	364,915
Fund balances/equity, October 1	248,722	248,722	248,722	
Fund balances/equity, September 30	\$ (140,208)	\$ (140,208)	\$ 224,707	\$ 364,915

LUBBOCK COUNTY, TEXAS
SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 81,972	\$ 81,972	\$ 82,094	\$ 122
Investment Earnings	7,500	7,500	5,322	(2,178)
Other	2,400	2,400	6,722	4,322
Total revenues	<u>91,872</u>	<u>91,872</u>	<u>94,138</u>	<u>2,266</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	60,419	62,752	60,679	2,073
Supplies	8,000	8,030	7,103	927
Maintenance	12,500	14,267	3,910	10,357
Utilities	10,000	13,900	11,198	2,702
Professional Contract Services	2,000	8,500	9,110	(618)
Total Culture/Recreation	<u>92,919</u>	<u>107,449</u>	<u>92,000</u>	<u>15,441</u>
Capital Outlay	<u>56,900</u>	<u>92,400</u>	<u>92,235</u>	<u>165</u>
Total expenditures	<u>149,819</u>	<u>199,849</u>	<u>184,235</u>	<u>15,606</u>
Excess (deficiency) of revenues (under) expenditures	<u>(57,947)</u>	<u>(107,977)</u>	<u>(90,105)</u>	<u>17,872</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(57,947)	(107,977)	(90,105)	17,872
Fund balances/equity, October 1	383,661	383,661	383,661	
Fund balances/equity, September 30	<u>\$ 325,714</u>	<u>\$ 275,684</u>	<u>\$ 293,556</u>	<u>\$ 17,872</u>

LUBBOCK COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 1,638,815	\$ 1,638,815	\$ 1,641,898	\$ 3,083
Investment Earnings	31,500	31,500	39,189	7,689
Other	483,732	483,732	483,732	
Total revenues	<u>2,154,047</u>	<u>2,154,047</u>	<u>2,164,819</u>	<u>10,772</u>
Expenditures:				
Current:				
Professional Contract Services	290,640	290,640	158,574	132,066
Rental/Leases	364,000	364,000	286,900	77,100
Total Facilities	<u>654,640</u>	<u>654,640</u>	<u>445,474</u>	<u>209,166</u>
Capital Outlay	1,988,000	1,988,000	369,121	1,618,879
Total expenditures	<u>2,642,640</u>	<u>2,642,640</u>	<u>814,595</u>	<u>1,828,045</u>
Excess (deficiency) of revenues (under) expenditures	<u>(488,593)</u>	<u>(488,593)</u>	<u>1,350,224</u>	<u>1,838,817</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(488,593)	(488,593)	1,350,224	1,838,817
Fund balances/equity, October 1	1,375,447	1,375,447	1,375,447	
Fund balances/equity, September 30	<u>\$ 886,854</u>	<u>\$ 886,854</u>	<u>\$ 2,725,671</u>	<u>\$ 1,838,817</u>

LUBBOCK COUNTY, TEXAS

NEW ROAD FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 570,000	\$ 570,000	\$ 380,117	\$ (189,883)
Investment Earnings	8,600	8,600	11,849	3,249
Other			2,091	2,091
Total revenues	<u>578,600</u>	<u>578,600</u>	<u>394,057</u>	<u>(184,543)</u>
Expenditures:				
Current:				
Transportation				
Supplies	750,000	750,000	41,199	708,801
Professional/Contract Services	50,000	50,000	1,680	48,320
Other	50,000	50,000		50,000
Total Transportation	<u>850,000</u>	<u>850,000</u>	<u>42,879</u>	<u>807,121</u>
Total expenditures	<u>850,000</u>	<u>850,000</u>	<u>42,879</u>	<u>807,121</u>
Excess (deficiency) of revenues (under) expenditures	<u>(271,400)</u>	<u>(271,400)</u>	<u>351,178</u>	<u>622,578</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(271,400)	(271,400)	351,178	622,578
Fund balances/equity, October 1	542,240	542,240	542,240	
Fund balances/equity, September 30	<u>\$ 270,840</u>	<u>\$ 270,840</u>	<u>\$ 893,418</u>	<u>\$ 622,578</u>

LUBBOCK COUNTY, TEXAS
SAFE SCHOOL PROGRAM/ JJAEP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 73,154	\$ 73,154	\$ 40,764	\$ (32,390)
Total revenues	<u>73,154</u>	<u>73,154</u>	<u>40,764</u>	<u>(32,390)</u>
Expenditures:				
Current:				
Correctional				
Professional Contract Services	73,154	73,154	40,764	32,390
Total Correctional	<u>73,154</u>	<u>73,154</u>	<u>40,764</u>	<u>32,390</u>
Total expenditures	<u>73,154</u>	<u>73,154</u>	<u>40,764</u>	<u>32,390</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
TJPC- C COMMITMENT REDUCE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 329,896	\$ 329,896	\$ 329,146	\$ (750)
Total revenues	<u>329,896</u>	<u>329,896</u>	<u>329,146</u>	<u>(750)</u>
Expenditures:				
Current:				
Correctional				
Supplies	14,896	2,133	2,121	12
Utilities	155,000	252,884	252,545	339
Professional Contract Services	160,000	74,879	74,460	399
Total Correctional	<u>329,896</u>	<u>329,896</u>	<u>329,146</u>	<u>750</u>
Total expenditures	<u>329,896</u>	<u>329,896</u>	<u>329,146</u>	<u>750</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-14

STAR PROGRAM- JUVENILE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 369,700	\$ 341,290	\$ 320,184	\$ (21,106)
Total revenues	369,700	341,290	320,184	(21,106)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	526,151	483,535	464,209	19,326
Supplies	8,500	8,500	6,134	2,366
Maintenance	13,000	12,600	5,066	7,534
Utilities	650	1,050	610	440
Training/Dues	6,250	6,250	4,257	1,993
Total Correctional	554,551	511,935	480,276	31,659
Total expenditures	554,551	511,935	480,276	31,659
Excess (deficiency) of revenues (under) expenditures	(184,851)	(170,645)	(160,092)	10,553
Transfers in	184,851	170,645	160,092	(10,553)
Total other financing sources (uses)	184,851	170,645	160,092	(10,553)
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, 2015

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 10,000	\$ 10,000	\$ 5,801	\$ (4,199)
Investment Earnings	29,500	29,500	30,204	704
Other	3,800	3,800	653	(3,147)
Total revenues	43,300	43,300	36,658	(6,642)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,606,954	1,606,954	1,524,911	82,043
Supplies	56,350	60,350	53,454	6,896
Maintenance	45,000	45,000	40,621	4,379
Utilities	141,000	141,000	128,171	12,829
Training/Dues	90,475	55,475	54,565	910
Professional Contract Services	90,000	86,000	81,048	4,952
Insurance/Bonds	250	250	203	47
Total Correctional	2,030,029	1,995,029	1,882,973	112,056
Total expenditures	2,030,029	1,995,029	1,882,973	112,056
Excess (deficiency) of revenues (under) expenditures	(1,986,729)	(1,951,729)	(1,846,315)	105,414
Other financing sources (uses):				
Transfers in	5,000,000	5,000,000	5,014,316	14,316
Transfers out	(4,285,154)	(4,320,154)	(3,088,351)	1,231,803
Total other financing sources (uses)	714,846	679,846	1,925,965	1,246,119
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,271,883)	(1,271,883)	79,650	1,351,533
Fund balances/equity, October 1	949,873	949,873	949,873	
Fund balances/equity, September 30	\$ (322,010)	\$ (322,010)	\$ 1,029,523	\$ 1,351,533

LUBBOCK COUNTY, TEXAS
JUVENILE PROBATION COMMISSION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 1,344,548	\$ 1,344,548	\$ 1,384,672	\$ 40,124
Total revenues	1,344,548	1,344,548	1,384,672	40,124
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,316,192	1,316,192	1,100,210	215,982
Utilities	269,444	285,412	285,398	14
Training/Dues	17,852	14,584	14,584	
Professional Contract Services	73,135	60,435	64,492	(4,057)
Total Correctional	1,676,623	1,676,623	1,464,684	211,939
Total expenditures	1,676,623	1,676,623	1,464,684	211,939
Excess (deficiency) of revenues (under) expenditures	(332,075)	(332,075)	(80,012)	252,063
Transfers out	332,075	332,075	80,012	(252,063)
Total other financing sources (uses)	332,075	332,075	80,012	(252,063)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

JUVENILE DETENTION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 179,916	\$ 179,916	\$ 379,159	\$ 199,243
Charges for Services	288,000	288,000	435,815	147,815
Total revenues	467,916	467,916	814,974	347,058
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	3,311,994	3,311,994	3,115,377	196,617
Supplies	68,572	77,372	65,596	11,776
Maintenance	3,500	4,700	3,176	1,524
Training/Dues	13,500	13,500	7,572	5,928
Professional Contract Services	487,916	477,916	193,083	284,833
Total Correctional	3,885,482	3,885,482	3,384,804	500,678
Capital Outlay	15,000	15,000	14,096	904
Total expenditures	3,900,482	3,900,482	3,398,900	501,582
Excess (deficiency) of revenues (under) expenditures	(3,432,566)	(3,432,566)	(2,583,926)	848,640
Transfers in	3,432,566	3,432,566	2,583,926	(848,640)
Total other financing sources (uses)	3,432,566	3,432,566	2,583,926	(848,640)
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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 115,873	\$ 115,873	\$ 141,950	\$ 26,077
Total revenues	115,873	115,873	141,950	26,077
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	150,962	150,962	126,047	24,915
Supplies	136,500	171,222	160,913	10,309
Maintenance	250	250	107	143
Professional Contract Services	7,000	7,278	7,999	(721)
Rental/Leases	2,200	2,200	170	2,030
Total Correctional	296,912	331,912	295,236	36,676
Total expenditures	296,912	331,912	295,236	36,676
Excess (deficiency) of revenues (under) expenditures	(181,039)	(216,039)	(153,286)	62,753
Transfers in	181,039	216,039	153,286	(62,753)
Total other financing sources (uses)	181,039	216,039	153,286	(62,753)
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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 99,000	\$ 99,000	\$ 42,014	\$ (56,986)
Total revenues	99,000	99,000	42,014	(56,986)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	63,429	63,429	62,543	886
Utilities	204,400	204,400	90,507	113,893
Total Correctional	267,829	267,829	153,050	114,779
Total expenditures	267,829	267,829	153,050	114,779
Excess (deficiency) of revenues (under) expenditures	(168,829)	(168,829)	(111,036)	57,793
Transfers in	168,829	168,829	111,036	(57,793)
Total other financing sources (uses)	168,829	168,829	111,036	(57,793)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
CJD RE-ENTRY DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 157,224	\$ 53,021	\$ 44,544	\$ (8,477)
Total revenues	157,224	53,021	44,544	(8,477)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries & Benefits</i>	60,311	16,811	12,840	3,971
<i>Supplies</i>	44,500	32,250	28,867	3,383
<i>Utilities</i>	2,100	420		420
<i>Training/Dues</i>	5,000	2,500	1,966	534
<i>Professional/Contract Services</i>	45,313	1,040	871	169
Total Judicial	157,224	53,021	44,544	8,477
Total expenditures	157,224	53,021	44,544	8,477
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

CJD- DWI COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 115,097	\$ 62,537	\$ 43,290	\$ (19,247)
Total revenues	115,097	62,537	43,290	(19,247)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	37,311	16,811	12,840	3,971
Supplies	27,000	24,000	11,869	12,131
Utilities	1,815	1,000		1,000
Training/Dues	7,184	5,000	4,735	265
Professional/Contract Services	41,787	15,726	13,846	1,880
Total Judicial	115,097	62,537	43,290	19,247
Total expenditures	115,097	62,537	43,290	19,247
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
CJD- FAMILY RECOVERY COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 105,897	\$ 52,215	\$ 39,299	\$ (12,916)
Total revenues	105,897	52,215	39,299	(12,916)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	14,311	16,811	12,841	3,970
Supplies	24,000	18,900	10,643	8,257
Utilities	980	980		980
Training/Dues	5,000	2,500	2,047	453
Professional/Contract Services	61,606	13,024	13,768	(744)
Total Judicial	105,897	52,215	39,299	12,916
Total expenditures	105,897	52,215	39,299	12,916
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, 2015

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 20,000	\$ 20,000	\$ 44,425	\$ 24,425
<i>Investment Earnings</i>	1,598	1,598	2,248	650
Total revenues	21,598	21,598	46,673	25,075
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	17,098	17,098	6,325	10,773
<i>Utilities</i>	500	500	285	215
<i>Training/Dues</i>	4,000	4,000		4,000
Total Judicial	21,598	21,598	6,610	14,988
Total expenditures	21,598	21,598	6,610	14,988
Excess (deficiency) of revenues (under) expenditures			40,063	40,063
Excess of revenues and other financing sources over (under) expenditures and other financing uses			40,063	40,063
Fund balances/equity, October 1	122,870	122,870	122,870	
Fund balances/equity, September 30	\$ 122,870	\$ 122,870	\$ 162,933	\$ 40,063

LUBBOCK COUNTY, TEXAS

EXHIBIT C-24

CJD- DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 112,037	\$ 85,809	\$ 46,794	\$ (39,015)
Total revenues	112,037	85,809	46,794	(39,015)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	37,311	16,811	12,035	4,776
Supplies	24,000	46,000	15,840	30,160
Utilities	1,815	1,815	911	904
Training/Dues	7,184	5,000	4,093	907
Professional/Contract Services	41,727	16,183	13,915	2,268
Total Judicial	112,037	85,809	46,794	39,015
Total expenditures	112,037	85,809	46,794	39,015
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

CO- DRUG COURT FEE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 41,400	\$ 41,400	\$ 52,201	\$ 10,801
<i>Investment Earnings</i>			2,014	2,014
Total revenues	41,400	41,400	54,215	12,815
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	13,400	13,400	1,577	11,823
<i>Utilities</i>	7,500	7,500	4,676	2,824
<i>Training/Dues</i>	20,500	20,500	12,159	8,341
Total Judicial	41,400	41,400	18,412	22,988
Total expenditures	41,400	41,400	18,412	22,988
Excess (deficiency) of revenues (under) expenditures			35,803	35,803
Excess of revenues and other financing sources over (under) expenditures and other financing uses			35,803	35,803
Fund balances/equity, October 1	104,337	104,337	104,337	
Fund balances/equity, September 30	\$ 104,337	\$ 104,337	\$ 140,140	\$ 35,803

LUBBOCK COUNTY, TEXAS
DISPUTE RESOLUTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$	\$ 233	\$ 233
Fees of Office	293,205	331,901	334,519	2,618
Total revenues	293,205	331,901	334,752	2,851
Expenditures:				
Current:				
Legal				
Salaries & Benefits	198,275	220,932	212,841	8,091
Supplies	20,910	15,922	15,527	395
Utilities	1,020	2,110	2,030	80
Training/Dues	16,760	21,720	19,582	2,138
Professional Contract Services	56,040	71,017	72,118	(1,101)
Total Legal	293,005	331,701	322,098	9,603
Total expenditures	293,005	331,701	322,098	9,603
Excess (deficiency) of revenues (under) expenditures	200	200	12,654	12,454
Other financing sources (uses):				
Transfers out	(200)	(200)		200
Total other financing sources (uses)	(200)	(200)		200
Excess of revenues and other financing sources over (under) expenditures and other financing uses			12,654	12,654
Fund balances/equity, October 1	2,022	2,022	2,022	
Fund balances/equity, September 30	\$ 2,022	\$ 2,022	\$ 14,676	\$ 12,654

LUBBOCK COUNTY, TEXAS

USDA-AG-MEDIATION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 51,000	\$ 58,542	\$ 55,889	\$ (2,643)
Fees of Office	500	500	694	194
Other	21,500	45,900	23,263	(22,637)
Total revenues	73,000	104,942	79,856	(25,086)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	42,115	42,115	39,710	2,405
Supplies	1,200	72	72	
Training/Dues	6,450	5,431	5,430	1
Professional Contract Services	1,935	11,624	11,381	243
Other	21,500	45,900	23,263	22,637
Total Legal	73,200	105,142	79,856	25,286
Total expenditures	73,200	105,142	79,856	25,286
Excess (deficiency) of revenues (under) expenditures	(200)	(200)		200
Transfers in	200	200		(200)
Total other financing sources (uses)	200	200		(200)
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, 2015

EXHIBIT C-28

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 189,500	\$ 228,200	\$ 227,061	\$ (1,139)
Total revenues	189,500	228,200	227,061	(1,139)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries & Benefits</i>	147,970	150,663	147,549	3,114
<i>Supplies</i>	2,870	2,870	2,733	137
<i>Training/Dues</i>	3,110	3,937	4,024	(87)
<i>Professional Contract Services</i>	35,550	74,057	75,224	(1,167)
Total Legal	189,500	231,527	229,530	1,997
Total expenditures	189,500	231,527	229,530	1,997
Excess (deficiency) of revenues (under) expenditures		(3,327)	(2,469)	858
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(3,327)	(2,469)	858
Fund balances/equity, October 1	14,643	14,643	14,643	
Fund balances/equity, September 30	\$ 14,643	\$ 11,316	\$ 12,174	\$ 858

LUBBOCK COUNTY, TEXAS
LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 177,000	\$ 177,000	\$ 184,064	\$ 7,064
Investment Earnings	50	50		(50)
Other	896	896	1,067	171
Total revenues	177,946	177,946	185,131	7,185
Expenditures:				
Current:				
Legal				
Salaries & Benefits	58,502	58,502	55,890	2,612
Supplies	325	325	323	2
Training/Dues	15	15	15	
Professional Contract Services	46,023	42,328	32,904	9,424
Total Legal	104,865	101,170	89,132	12,038
Capital Outlay	78,667	82,362	81,773	589
Total expenditures	183,532	183,532	170,905	12,627
Excess (deficiency) of revenues (under) expenditures	(5,586)	(5,586)	14,226	19,812
Other financing sources (uses):				
Transfers in	14,456	14,456		(14,456)
Total other financing sources (uses)	14,456	14,456		(14,456)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	8,870	8,870	14,226	5,356
Fund balances/equity, October 1	(3,858)	(3,858)	(3,858)	
Fund balances/equity, September 30	\$ 5,012	\$ 5,012	\$ 10,368	\$ 5,356

LUBBOCK COUNTY, TEXAS

EXHIBIT C-30

ELECTION SERVICES FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 700,000	\$ 700,000	\$ 161,414	\$ (538,586)
Total revenues	700,000	700,000	161,414	(538,586)
Expenditures:				
Current:				
Elections				
Salaries & Benefits	121,861	121,861	28,496	93,365
Supplies	65,000	65,000	15,617	49,383
Maintenance	3,000	3,400	454	2,946
Utilities	3,000	3,000		3,000
Training/Dues	10,000	10,000	2,053	7,947
Professional/Contract Services	482,139	473,539	100,696	372,843
Rental/Leases	15,000	15,000	5,937	9,063
Other		8,200	8,161	39
Total Elections	700,000	700,000	161,414	538,586
Total expenditures	700,000	700,000	161,414	538,586
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	119,333	119,333	119,333	
Fund balances/equity, September 30	\$ 119,333	\$ 119,333	\$ 119,333	\$

LUBBOCK COUNTY, TEXAS
ELECTION ADMIN. FEE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-31

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 42,000	\$ 42,000	\$ 37,631	\$ (4,369)
<i>Investment Earnings</i>			1,827	1,827
Total revenues	42,000	42,000	39,458	(2,542)
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>	17,000	17,000		17,000
<i>Maintenance</i>	25,000	25,000		25,000
Total Elections	42,000	42,000		42,000
Total expenditures	42,000	42,000		42,000
Excess (deficiency) of revenues (under) expenditures			39,458	39,458
Excess of revenues and other financing sources over (under) expenditures and other financing uses			39,458	39,458
Fund balances/equity, October 1	101,689	101,689	101,689	
Fund balances/equity, September 30	\$ 101,689	\$ 101,689	\$ 141,147	\$ 39,458

LUBBOCK COUNTY, TEXAS
EXHIBIT C-32

ELECTION EQUIPMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 30,000	\$ 30,000	\$ 86,100	\$ 56,100
Investment Earnings	1,707	1,707	5,727	4,020
Total revenues	31,707	31,707	91,827	60,120
Expenditures:				
Current:				
Elections				
Supplies	31,707	31,707		31,707
Total Elections	31,707	31,707		31,707
Total expenditures	31,707	31,707		31,707
Excess (deficiency) of revenues (under) expenditures			91,827	91,827
Excess of revenues and other financing sources over (under) expenditures and other financing uses			91,827	91,827
Fund balances/equity, October 1	332,527	332,527	332,527	
Fund balances/equity, September 30	\$ 332,527	\$ 332,527	\$ 424,354	\$ 91,827

LUBBOCK COUNTY, TEXAS
RECORDS PRESERVATION DIST CLK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-33

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 16,000	\$ 16,000	\$ 16,061	\$ 2,061
<i>Investment Earnings</i>	900	900	1,080	180
Total revenues	16,900	16,900	19,141	2,241
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries & Benefits</i>	15,173	15,173	83	15,090
<i>Supplies</i>	11,500	11,500	9,593	1,907
<i>Maintenance</i>	1,600	2,871	1,271	1,600
Total Judicial	28,273	29,544	10,947	18,597
<i>Capital Outlay</i>	5,000	3,729		3,729
Total expenditures	33,273	33,273	10,947	22,326
Excess (deficiency) of revenues (under) expenditures	(16,373)	(16,373)	8,194	24,567
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(16,373)	(16,373)	8,194	24,567
Fund balances/equity, October 1	68,139	68,139	68,139	
Fund balances/equity, September 30	\$ 51,766	\$ 51,766	\$ 76,333	\$ 24,567

LUBBOCK COUNTY, TEXAS
CO. CLERK RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 250,000	\$ 250,000	\$ 426,174	\$ 176,174
<i>Investment Earnings</i>	32,500	32,500	35,040	2,540
Total revenues	282,500	282,500	461,214	178,714
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	144,850	144,850	57,732	87,118
<i>Supplies</i>	16,000	24,500	7,869	16,637
<i>Maintenance</i>	11,600	11,600	835	10,765
<i>Professional/Contract Services</i>	1,086,979	803,479	236,969	566,510
Total General Administration	1,259,429	984,429	303,399	681,030
<i>Capital Outlay</i>		275,000	236,104	38,896
Total expenditures	1,259,429	1,259,429	539,503	719,926
Excess (deficiency) of revenues (under) expenditures	(976,929)	(976,929)	(78,289)	898,640
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(976,929)	(976,929)	(78,289)	898,640
Fund balances/equity, October 1	2,344,572	2,344,572	2,344,572	
Fund balances/equity, September 30	\$ 1,367,643	\$ 1,367,643	\$ 2,266,283	\$ 898,640

LUBBOCK COUNTY, TEXAS
COMM. COURT RECORDS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 79,000	\$ 79,000	\$ 93,052	\$ 14,052
<i>Investment Earnings</i>	7,100	7,100	8,142	1,042
Total revenues	86,100	86,100	101,194	15,094
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	61,427	61,427	55,599	5,828
<i>Supplies</i>	10,000	10,000	2,574	7,426
<i>Training/Dues</i>	3,000	3,000	1,671	1,129
Total General Administration	74,427	74,427	60,044	14,383
<i>Capital Outlay</i>	20,000	20,000		20,000
Total expenditures	94,427	94,427	60,044	34,383
Excess (deficiency) of revenues (under) expenditures	(8,327)	(8,327)	41,150	49,477
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(8,327)	(8,327)	41,150	49,477
Fund balances/equity, October 1	522,419	522,419	522,419	
Fund balances/equity, September 30	\$ 514,092	\$ 514,092	\$ 563,569	\$ 49,477

LUBBOCK COUNTY, TEXAS
COURT HOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 118,000	\$ 118,000	\$ 106,218	\$ (11,782)
<i>Investment Earnings</i>			8	8
Total revenues	<u>118,000</u>	<u>118,000</u>	<u>106,226</u>	<u>(11,774)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	107,140	107,140	103,653	3,487
<i>Supplies</i>	10,044	10,044	7,729	2,315
<i>Training/Dues</i>	5,000	5,000	2,093	2,907
Total Public Safety	<u>122,184</u>	<u>122,184</u>	<u>113,475</u>	<u>8,709</u>
Total expenditures	<u>122,184</u>	<u>122,184</u>	<u>113,475</u>	<u>8,709</u>
Excess (deficiency) of revenues (under) expenditures	<u>(4,184)</u>	<u>(4,184)</u>	<u>(7,249)</u>	<u>(3,065)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(4,184)	(4,184)	(7,249)	(3,065)
Fund balances/equity, October 1	23,082	23,082	23,082	
Fund balances/equity, September 30	<u>\$ 18,898</u>	<u>\$ 18,898</u>	<u>\$ 15,833</u>	<u>\$ (3,065)</u>

LUBBOCK COUNTY, TEXAS
COURT RECORD PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 47,200	\$ 47,200	\$ 52,733	\$ 5,533
<i>Investment Earnings</i>	1,550	1,550	2,140	590
Total revenues	48,750	48,750	54,873	6,123
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	1,400	1,400	45	1,355
<i>Maintenance</i>	400	400		400
<i>Professional/Contract Services</i>	20,000	20,000	20,000	
Total General Administration	21,800	21,800	20,045	1,755
Total expenditures	21,800	21,800	20,045	1,755
Excess (deficiency) of revenues (under) expenditures	26,950	26,950	34,828	7,878
Excess of revenues and other financing sources over (under) expenditures and other financing uses	26,950	26,950	34,828	7,878
Fund balances/equity, October 1	120,537	120,537	120,537	
Fund balances/equity, September 30	\$ 147,487	\$ 147,487	\$ 155,365	\$ 7,878

LUBBOCK COUNTY, TEXAS
HISTORIC PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 700	\$ 700	\$ 731	\$ 31
Total revenues	700	700	731	31
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	(3,500)	(3,500)	731	4,231
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,500)	(3,500)	731	4,231
Fund balances/equity, October 1	12,655	12,655	12,655	
Fund balances/equity, September 30	\$ 9,155	\$ 9,155	\$ 13,386	\$ 4,231

LUBBOCK COUNTY, TEXAS

CHILD ABUSE PREVENTION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 320	\$ 320	\$ 500	\$ 180
<i>Investment Earnings</i>	25	25	25	
Total revenues	345	345	525	180
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	345	345		345
Total General Administration	345	345		345
Total expenditures	345	345		345
Excess (deficiency) of revenues (under) expenditures			525	525
Excess of revenues and other financing sources over (under) expenditures and other financing uses			525	525
Fund balances/equity, October 1	1,354	1,354	1,354	
Fund balances/equity, September 30	\$ 1,354	\$ 1,354	\$ 1,879	\$ 525

LUBBOCK COUNTY, TEXAS

EXHIBIT C-40

JUDICIAL TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 28,900	\$ 28,900	\$ 23,468	\$ (5,432)
<i>Investment Earnings</i>	3,500	3,500	4,217	717
<i>Other</i>			14,071	14,071
Total revenues	<u>32,400</u>	<u>32,400</u>	<u>41,756</u>	<u>9,356</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	42,700	42,500	730	41,770
<i>Utilities</i>	4,000	4,200	3,327	873
<i>Training/Dues</i>	9,200	9,200		9,200
<i>Professional/Contract Services</i>	1,500	1,500		1,500
<i>Other</i>	3,000	3,000		3,000
Total Judicial	<u>60,400</u>	<u>60,400</u>	<u>4,057</u>	<u>56,343</u>
Total expenditures	<u>60,400</u>	<u>60,400</u>	<u>4,057</u>	<u>56,343</u>
Excess (deficiency) of revenues (under) expenditures	<u>(28,000)</u>	<u>(28,000)</u>	<u>37,699</u>	<u>65,699</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(28,000)	(28,000)	37,699	65,699
Fund balances/equity, October 1	253,888	253,888	253,888	
Fund balances/equity, September 30	<u>\$ 225,888</u>	<u>\$ 225,888</u>	<u>\$ 291,587</u>	<u>\$ 65,699</u>

LUBBOCK COUNTY, TEXAS
CO & DIST CT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-41

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 8,600	\$ 8,600	\$ 9,379	\$ 779
<i>Investment Earnings</i>	400	400	564	164
Total revenues	9,000	9,000	9,943	943
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	9,000	9,000	1,184	7,816
<i>Total General Administration</i>	9,000	9,000	1,184	7,816
Total expenditures	9,000	9,000	1,184	7,816
Excess (deficiency) of revenues (under) expenditures			8,759	8,759
Excess of revenues and other financing sources over (under) expenditures and other financing uses			8,759	8,759
Fund balances/equity, October 1	31,528	31,528	31,528	
Fund balances/equity, September 30	\$ 31,528	\$ 31,528	\$ 40,287	\$ 8,759

LUBBOCK COUNTY, TEXAS
DIST COURT RECORD TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 18,000	\$ 18,000	\$ 34,545	\$ 16,545
<i>Investment Earnings</i>	500	500	766	266
Total revenues	18,500	18,500	35,311	16,811
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	14,800	14,800		14,800
<i>Maintenance</i>	800	800		800
<i>Professional/Contract Services</i>	20,000	20,000	8,912	11,088
Total Judicial	35,600	35,600	8,912	26,688
Total expenditures	35,600	35,600	8,912	26,688
Excess (deficiency) of revenues (under) expenditures	(17,100)	(17,100)	26,399	43,499
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(17,100)	(17,100)	26,399	43,499
Fund balances/equity, October 1	33,927	33,927	33,927	
Fund balances/equity, September 30	\$ 16,827	\$ 16,827	\$ 60,326	\$ 43,499

LUBBOCK COUNTY, TEXAS
COUNTY CLERK ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-43

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
<i>Fees of Office</i>	\$ 400,000	\$ 400,000	\$ 485,415	\$ 85,415
<i>Investment Earnings</i>	25,000	25,000	31,526	6,526
Total revenues	425,000	425,000	516,941	91,941
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	740,000	740,000	11,622	728,378
Total General Administration	740,000	740,000	11,622	728,378
Total expenditures	740,000	740,000	11,622	728,378
Excess (deficiency) of revenues (under) expenditures	(315,000)	(315,000)	505,319	820,319
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(315,000)	(315,000)	505,319	820,319
Fund balances/equity, October 1	1,778,047	1,778,047	1,778,047	
Fund balances/equity, September 30	\$ 1,463,047	\$ 1,463,047	\$ 2,283,366	\$ 820,319

LUBBOCK COUNTY, TEXAS
SHERIFF CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-44

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 700,000	\$ 700,000	\$ 100,154	\$ (599,846)
<i>Investment Earnings</i>	1,000	1,000	10,374	9,374
<i>Other</i>	4,000	4,000	12,845	8,845
Total revenues	<u>705,000</u>	<u>705,000</u>	<u>123,373</u>	<u>(581,627)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	400,000	325,000	121,536	203,464
<i>Training/Dues</i>	50,000	50,000		50,000
<i>Other</i>	155,000	230,000	132,798	97,202
Total Public Safety	<u>605,000</u>	<u>605,000</u>	<u>254,334</u>	<u>350,666</u>
<i>Capital Outlay</i>	<u>100,000</u>	<u>100,000</u>	<u>70,164</u>	<u>29,836</u>
Total expenditures	<u>705,000</u>	<u>705,000</u>	<u>324,498</u>	<u>380,502</u>
Excess (deficiency) of revenues (under) expenditures			<u>(201,125)</u>	<u>(201,125)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			<u>(201,125)</u>	<u>(201,125)</u>
Fund balances/equity, October 1	982,634	982,634	982,634	
Fund balances/equity, September 30	<u>\$ 982,634</u>	<u>\$ 982,634</u>	<u>\$ 781,509</u>	<u>\$ (201,125)</u>

LUBBOCK COUNTY, TEXAS
INMATE SUPPLY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 500	\$ 500	\$ 3,114	\$ 2,614
<i>Other</i>	401,500	551,500	787,602	236,102
Total revenues	402,000	552,000	790,716	238,716
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	102,000	152,000	106,507	45,493
<i>Professional Contract Services</i>	300,000	400,000	397,225	2,775
Total Public Safety	402,000	552,000	503,732	48,268
Total expenditures	402,000	552,000	503,732	48,268
Excess (deficiency) of revenues (under) expenditures			286,984	286,984
Excess of revenues and other financing sources over (under) expenditures and other financing uses			286,984	286,984
Fund balances/equity, October 1	1,970,260	1,970,260	1,970,260	
Fund balances/equity, September 30	\$ 1,970,260	\$ 1,970,260	\$ 2,257,244	\$ 286,984

LUBBOCK COUNTY, TEXAS

EXHIBIT C-46

VINE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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

LUBBOCK COUNTY, TEXAS
HOMELAND SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-47

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 130,000	\$ 280,406	\$ 138,155	\$ (142,251)
Total revenues	130,000	280,406	138,155	(142,251)
Expenditures:				
Current:				
Public Safety				
Supplies		18,733	16,315	2,418
Professional Contract Services	97,500	97,500	1,020	96,480
Other	32,500	32,500	2,803	29,697
Total Public Safety	130,000	148,733	20,138	128,595
Capital Outlay		131,673	112,590	19,083
Total expenditures	130,000	280,406	132,728	147,678
Excess (deficiency) of revenues (under) expenditures			5,427	5,427
Transfers out			(5,427)	(5,427)
Total other financing sources (uses)			(5,427)	(5,427)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
LECD GRANT- EMERGENCY COMM.
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-48

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 15,885	\$ 15,885	\$
Total revenues		15,885	15,885	
Expenditures:				
<i>Capital Outlay</i>		15,885	15,885	
Total expenditures		15,885	15,885	
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
CDA BUSINESS CRIMES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-49

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 130,000	\$ 130,000	\$ 117,282	\$ (12,708)
<i>Investment Earnings</i>	1,044	1,044	491	(553)
<i>Other</i>	32,509	32,509	33,297	788
Total revenues	163,553	163,553	151,080	(12,473)
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	112,464	112,464	62,647	49,817
<i>Supplies</i>	45,000	59,000	57,864	1,136
<i>Maintenance</i>	5,000	1,480	1,147	333
<i>Training/Dues</i>	41,000	28,720	28,344	376
<i>Professional Contract Services</i>	25,000	26,800	26,630	170
Total Legal	228,464	228,464	176,632	51,832
Total expenditures	228,464	228,464	176,632	51,832
Excess (deficiency) of revenues (under) expenditures	(64,911)	(64,911)	(25,552)	39,359
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(64,911)	(64,911)	(25,552)	39,359
Fund balances/equity, October 1	73,116	73,116	73,116	
Fund balances/equity, September 30	\$ 8,205	\$ 8,205	\$ 47,564	\$ 39,359

LUBBOCK COUNTY, TEXAS

CDA CONTRABAND FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-50

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 2,970	\$ 2,970	\$ 345	\$ (2,625)
<i>Other</i>	269,000	269,000	223,222	(45,778)
Total revenues	<u>271,970</u>	<u>271,970</u>	<u>223,567</u>	<u>(48,403)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Other</i>	271,970	271,970	252,936	19,034
<i>Total Legal</i>	<u>271,970</u>	<u>271,970</u>	<u>252,936</u>	<u>19,034</u>
Total expenditures	<u>271,970</u>	<u>271,970</u>	<u>252,936</u>	<u>19,034</u>
Excess (deficiency) of revenues (under) expenditures			(29,369)	(29,369)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(29,369)	(29,369)
Fund balances/equity, October 1	44,762	44,762	44,762	
Fund balances/equity, September 30	<u>\$ 44,762</u>	<u>\$ 44,762</u>	<u>\$ 15,393</u>	<u>\$ (29,369)</u>

LUBBOCK COUNTY, TEXAS

SPATF GRANT- CDA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-51

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 378,153	\$ 378,153	\$ 386,970	\$ 8,817
Other	45,000	45,000	52,731	7,731
Total revenues	423,153	423,153	439,701	16,548
Expenditures:				
Current:				
Legal				
Salaries & Benefits	437,950	433,880	451,213	(17,333)
Supplies	75,739	80,609	74,250	6,359
Training/Dues	10,000	9,200	10,377	(1,177)
Professional Contract Services	45,000	45,000	49,572	(4,572)
Total Legal	568,689	568,689	585,412	(16,723)
Total expenditures	568,689	568,689	585,412	(16,723)
Excess (deficiency) of revenues (under) expenditures	(145,536)	(145,536)	(145,711)	(175)
Transfers in	145,536	145,536	145,711	175
Total other financing sources (uses)	145,536	145,536	145,711	175
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-52

JAG-JUSTICE ASSISTANCE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 96,373	\$ 181,866	\$ 12,305	\$ (169,561)
Investment Earnings			959	959
Total revenues	<u>96,373</u>	<u>181,866</u>	<u>13,264</u>	<u>(168,602)</u>
Expenditures:				
Current:				
Legal				
Other	40,168	65,816	13,264	52,552
Total Legal	<u>40,168</u>	<u>65,816</u>	<u>13,264</u>	<u>52,552</u>
Capital Outlay	<u>56,205</u>	<u>116,050</u>		<u>116,050</u>
Total expenditures	<u>96,373</u>	<u>181,866</u>	<u>13,264</u>	<u>168,602</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

CDA- VIOLENCE AGAINST WOMEN

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-53

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 89,496	\$ 89,496	\$ 89,444	\$ (52)
Total revenues	89,496	89,496	89,444	(52)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	129,368	129,368	136,790	(7,422)
Supplies	320	320		320
Training/Dues	8,000	8,000	3,240	4,760
Total Legal	137,688	137,688	140,030	(2,342)
Total expenditures	137,688	137,688	140,030	(2,342)
Excess (deficiency) of revenues (under) expenditures	(48,192)	(48,192)	(50,586)	(2,394)
Transfers in	48,192	48,192	50,586	2,394
Total other financing sources (uses)	48,192	48,192	50,586	2,394
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, 2015

	Interest & Sinking Fund 2007	Tax Notes Series 2013	Refunding Bonds Series 2013	Total Nonmajor Debt Service Funds (See Exhibit C-1)
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 103,107	\$	\$ 17,592	\$ 120,699
Investments	927,963		158,328	1,086,291
Receivables (net of allowances for uncollectibles):				
Taxes	15,956	3,123	438	19,517
Other	9,940	1,079	871	11,890
Total Assets	\$ 1,056,966	\$ 4,202	\$ 177,229	\$ 1,238,397
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Unearned Revenue:				
Total Liabilities				
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes	\$ 2,536	\$ 496	\$ 70	\$ 3,102
Total Deferred Inflows of Resources	2,536	496	70	3,102
Fund Balances				
Restricted For:				
Debt Service	1,054,430	3,706	177,159	1,235,295
Total Fund Balances	1,054,430	3,706	177,159	1,235,295
Total Liabilities, Deferred Inflows & Fund Balances	\$ 1,056,966	\$ 4,202	\$ 177,229	\$ 1,238,397

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Interest & Sinking Fund 2007	Tax Notes Series 2013	Refunding Bonds Series 2013	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenue:				
Taxes				
Property Tax	\$ 6,041,072	\$ 1,247,076	\$ 167,818	\$ 7,455,966
Investment Earnings	29,244	1,455	3,326	34,025
Total revenues	<u>6,070,316</u>	<u>1,248,531</u>	<u>171,144</u>	<u>7,489,991</u>
Expenditures:				
Current:				
Debt Service:				
Principal Retirement	4,380,000	1,045,000		5,425,000
Interest and Fiscal Charges	1,937,763	199,825	173,950	2,311,538
Total expenditures	<u>6,317,763</u>	<u>1,244,825</u>	<u>173,950</u>	<u>7,736,538</u>
Excess (deficiency) of revenues (under) expenditures	(247,447)	3,706	(2,806)	(246,547)
Net change in fund balances	(247,447)	3,706	(2,806)	(246,547)
Fund balances/equity, October 1	1,301,877		179,965	1,481,842
Fund balances/equity, September 30	<u>\$ 1,054,430</u>	<u>\$ 3,706</u>	<u>\$ 177,159</u>	<u>\$ 1,235,295</u>

LUBBOCK COUNTY, TEXAS
INTEREST & SINKING 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-56

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 6,073,557	\$ 6,073,557	\$ 6,041,072	\$ (32,485)
Investment Earnings	55,000	55,000	29,244	(25,756)
Total revenues	<u>6,128,557</u>	<u>6,128,557</u>	<u>6,070,316</u>	<u>(58,241)</u>
Expenditures:				
Debt Service				
Principal Retirement	4,380,000	4,380,000	4,380,000	
Interest and Fiscal Charges	1,939,013	1,939,013	1,937,763	1,250
Total Debt Service	<u>6,319,013</u>	<u>6,319,013</u>	<u>6,317,763</u>	<u>1,250</u>
Total expenditures	<u>6,319,013</u>	<u>6,319,013</u>	<u>6,317,763</u>	<u>1,250</u>
Excess (deficiency) of revenues (under) expenditures	<u>(190,456)</u>	<u>(190,456)</u>	<u>(247,447)</u>	<u>(56,991)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(190,456)	(190,456)	(247,447)	(56,991)
Fund balances/equity, October 1	1,301,877	1,301,877	1,301,877	
Fund balances/equity, September 30	<u>\$ 1,111,421</u>	<u>\$ 1,111,421</u>	<u>\$ 1,054,430</u>	<u>\$ (56,991)</u>

LUBBOCK COUNTY, TEXAS

TAX NOTES SERIES 2013

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-57

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 1,196,952	\$ 1,196,952	\$ 1,247,076	\$ 50,124
<i>Investment Earnings</i>	2,500	2,500	1,455	(1,045)
Total revenues	<u>1,199,452</u>	<u>1,199,452</u>	<u>1,248,531</u>	<u>49,079</u>
Expenditures:				
<i>Debt Service</i>				
<i>Principal Retirement</i>	1,045,000	1,045,000	1,045,000	
<i>Interest and Fiscal Charges</i>	200,325	200,325	199,825	500
Total Debt Service	<u>1,245,325</u>	<u>1,245,325</u>	<u>1,244,825</u>	<u>500</u>
Total expenditures	<u>1,245,325</u>	<u>1,245,325</u>	<u>1,244,825</u>	<u>500</u>
Excess (deficiency) of revenues (under) expenditures	<u>(45,873)</u>	<u>(45,873)</u>	<u>3,706</u>	<u>49,579</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(45,873)	(45,873)	3,706	49,579
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$ (45,873)</u>	<u>\$ (45,873)</u>	<u>\$ 3,706</u>	<u>\$ 49,579</u>

LUBBOCK COUNTY, TEXAS
 REFUNDING BONDS SERIES 2013
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-58

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 167,913	\$ 167,913	\$ 167,818	\$ (95)
Investment Earnings	460	460	3,328	2,868
Total revenues	<u>168,373</u>	<u>168,373</u>	<u>171,146</u>	<u>2,771</u>
Expenditures:				
Debt Service				
Interest and Fiscal Charges	174,700	174,700	173,950	750
Total Debt Service	<u>174,700</u>	<u>174,700</u>	<u>173,950</u>	<u>750</u>
Total expenditures	<u>174,700</u>	<u>174,700</u>	<u>173,950</u>	<u>750</u>
Excess (deficiency) of revenues (under) expenditures	<u>(6,327)</u>	<u>(6,327)</u>	<u>(2,806)</u>	<u>3,521</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(6,327)	(6,327)	(2,806)	3,521
Fund balances/equity, October 1	179,965	179,965	179,965	
Fund balances/equity, September 30	<u>\$ 173,638</u>	<u>\$ 173,638</u>	<u>\$ 177,159</u>	<u>\$ 3,521</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
SEPTEMBER 30, 2015

	LE Renovations	CRTC Renovations	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 402,937	\$ 284,921	\$ 687,858
<i>Investments</i>	3,626,432	2,564,290	6,190,722
Receivables (net of allowances for uncollectibles):			
<i>Other</i>	16,488	11,659	28,147
Total Assets	\$ 4,045,857	\$ 2,860,870	\$ 6,906,727
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
<i>Accounts Payable</i>	\$ 12,757	\$ 11,451	\$ 24,208
Total Liabilities	12,757	11,451	24,208
Deferred Inflows of Resources:			
Total Deferred Inflows of Resources			
Fund Balances			
<i>Restricted For:</i>			
<i>Capital Projects</i>	4,033,100	2,849,419	6,882,519
Total Fund Balances	4,033,100	2,849,419	6,882,519
Total Liabilities, Deferred Inflows & Fund Balances	\$ 4,045,857	\$ 2,860,870	\$ 6,906,727

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	LE Renovations	CRTC Renovations	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:			
<i>Investment Earnings</i>	\$ 62,243	\$ 42,741	\$ 104,984
Total revenues	<u>62,243</u>	<u>42,741</u>	<u>104,984</u>
Expenditures:			
Current:			
<i>Capital Outlay</i>	338,074	184,344	522,418
Debt Service:			
Total expenditures	<u>338,074</u>	<u>184,344</u>	<u>522,418</u>
Excess (deficiency) of revenues (under) expenditures	(275,831)	(141,603)	(417,434)
Other financing sources (uses):			
Total other financing sources (uses)			
Net change in fund balances	(275,831)	(141,603)	(417,434)
Fund balances/equity, October 1	4,308,931	2,991,022	7,299,953
Fund balances/equity, September 30	<u>\$ 4,033,100</u>	<u>\$ 2,849,419</u>	<u>\$ 6,882,519</u>

LUBBOCK COUNTY, TEXAS

LE RENOVATIONS

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-61

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 78,335	\$ 78,335	\$ 62,243	\$ (16,092)
Total revenues	78,335	78,335	62,243	(16,092)
Expenditures:				
<i>Capital Outlay</i>	4,400,000	4,400,000	338,074	4,061,926
Total expenditures	4,400,000	4,400,000	338,074	4,061,926
Excess (deficiency) of revenues (under) expenditures	(4,321,665)	(4,321,665)	(275,831)	4,045,834
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(4,321,665)	(4,321,665)	(275,831)	4,045,834
Fund balances/equity, October 1	4,308,931	4,308,931	4,308,931	
Fund balances/equity, September 30	\$ (12,734)	\$ (12,734)	\$ 4,033,100	\$ 4,045,834

LUBBOCK COUNTY, TEXAS

EXHIBIT C-62

CRTC RENOVATIONS
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 53,000	\$ 53,000	\$ 42,741	\$ (10,259)
Total revenues	53,000	53,000	42,741	(10,259)
Expenditures:				
<i>Capital Outlay</i>	3,000,000	3,000,000	184,344	2,815,656
Total expenditures	3,000,000	3,000,000	184,344	2,815,656
Excess (deficiency) of revenues (under) expenditures	(2,947,000)	(2,947,000)	(141,603)	2,805,397
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(2,947,000)	(2,947,000)	(141,603)	2,805,397
Fund balances/equity, October 1	2,991,022	2,991,022	2,991,022	
Fund balances/equity, September 30	\$ 44,022	\$ 44,022	\$ 2,849,419	\$ 2,805,397

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2015

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS:			
Current Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 262,844	\$ 882,516	\$ 1,145,360
<i>Investments</i>	2,365,584	7,942,631	10,308,215
Receivables (net of allowances for uncollectibles):			
<i>Other</i>	10,639	36,111	46,750
<i>Other Current Assets</i>		40,133	40,133
Total Current Assets	<u>2,639,067</u>	<u>8,901,391</u>	<u>11,540,458</u>
Total Assets	<u>\$ 2,639,067</u>	<u>\$ 8,901,391</u>	<u>\$ 11,540,458</u>
LIABILITIES:			
Current Liabilities:			
<i>Accounts Payable</i>	\$ 966,094	\$ 1,367,243	\$ 2,333,337
Total Current Liabilities	<u>966,094</u>	<u>1,367,243</u>	<u>2,333,337</u>
Total Liabilities	<u>966,094</u>	<u>1,367,243</u>	<u>2,333,337</u>
NET POSITION:			
Restricted For:			
<i>Workers Compensation Claims</i>		7,534,148	7,534,148
<i>Health Insurance Claims</i>	1,672,973		1,672,973
Total Net Position	<u>\$ 1,672,973</u>	<u>\$ 7,534,148</u>	<u>\$ 9,207,121</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Other operating revenue</i>	\$ 9,344,929	\$ 1,326,452	\$ 10,671,381
Total Operating Revenues	<u>9,344,929</u>	<u>1,326,452</u>	<u>10,671,381</u>
OPERATING EXPENSES:			
<i>Professional Services</i>	80,821		80,821
<i>Administration</i>	1,210,521	66,057	1,276,578
<i>Insurance/Bonds</i>		184,047	184,047
<i>Life Insurance Premiums</i>	19,530		19,530
<i>Paid Claims</i>	8,541,036	1,151,998	9,693,034
Total Operating Expenses	<u>9,851,908</u>	<u>1,402,102</u>	<u>11,254,010</u>
Operating Income (Loss)	<u>(506,979)</u>	<u>(75,650)</u>	<u>(582,629)</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Investment Earnings</i>	36,764	131,526	168,290
Non-Operating Revenues (Expenses)	<u>36,764</u>	<u>131,526</u>	<u>168,290</u>
Net Income (Loss)	<u>(470,215)</u>	<u>55,876</u>	<u>(414,339)</u>
Net Assets, October 1	2,143,188	7,478,272	9,621,460
Net Assets, September 30	<u>\$ 1,672,973</u>	<u>\$ 7,534,148</u>	<u>\$ 9,207,121</u>

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-9)
Cash Flows from Operating Activities:			
<i>Interfund Services Provided and Used</i>	\$ 9,346,224	\$ 1,325,760	\$ 10,671,984
<i>Cash Payments to Suppliers for Goods and Services</i>	(10,203,623)	(850,746)	(11,054,369)
Net Cash Provided (Used) by Operating Activities	<u>(857,399)</u>	<u>475,014</u>	<u>(382,385)</u>
Cash Flows from Investing Activities:			
<i>Purchase of Investment Securities</i>		(1,449,932)	(1,449,932)
<i>Proceeds from Sale and Maturities of Securities</i>	359,176		359,176
<i>Interest and Dividends on Investments</i>	36,764	131,526	168,290
Net Cash Provided (Used) for Investing Activities	<u>395,940</u>	<u>(1,318,406)</u>	<u>(922,466)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(461,459)	(843,392)	(1,304,851)
Cash and Cash Equivalents at Beginning of Year	724,303	1,725,908	2,450,211
Cash and Cash Equivalents at End of Year	<u>\$ 262,844</u>	<u>\$ 882,516</u>	<u>\$ 1,145,360</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$ (506,979)	\$ (75,650)	\$ (582,629)
Change in Assets and Liabilities:			
<i>Decrease (Increase) in Receivables</i>	1,295	(692)	603
<i>Decrease (Increase) in Other Assets</i>		6,331	6,331
<i>Increase (Decrease) in Accounts Payable</i>	(351,715)	545,025	193,310
Total Adjustments	<u>(350,420)</u>	<u>550,664</u>	<u>200,244</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (857,399)</u>	<u>\$ 475,014</u>	<u>\$ (382,385)</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2015**

	County Treasurer	Tax Assessor Collector	County Clerk	District Clerk
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 359,193	\$ 358,642	\$ 1,190,188	\$ 4,922,050
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
<i>Other Current Assets</i>				
Total Assets and Other Debits	<u>\$ 359,193</u>	<u>\$ 358,642</u>	<u>\$ 1,190,188</u>	<u>\$ 4,922,050</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$
<i>Accounts Payable</i>				
<i>Due to Other Governments</i>		358,256	5,336	20,533
<i>Accrued Wages</i>				
<i>Due to Trust Beneficiaries</i>			1,154,411	3,435,849
<i>Other Liabilities</i>	359,193	386	30,441	1,465,668
Total Liabilities	<u>359,193</u>	<u>358,642</u>	<u>1,190,188</u>	<u>4,922,050</u>
Total Liabilities, Equity & Other Credits	<u>\$ 359,193</u>	<u>\$ 358,642</u>	<u>\$ 1,190,188</u>	<u>\$ 4,922,050</u>

<u>Medical Examiner Fund</u>	<u>District Attorney</u>	<u>Sheriff</u>	<u>Juvenile Probation</u>	<u>FSA Fund</u>
\$ 14,571	\$ 267,421	\$ 241,184	\$ 340	\$ 12,275
14,967				5,807
	14,033			
<u>\$ 29,538</u>	<u>\$ 281,454</u>	<u>\$ 241,184</u>	<u>\$ 340</u>	<u>\$ 18,082</u>
\$	\$	\$	\$	\$
				18,082
	155,542			
	125,912	224,341		
29,538		16,843	340	
<u>29,538</u>	<u>281,454</u>	<u>241,184</u>	<u>340</u>	<u>18,082</u>
<u>\$ 29,538</u>	<u>\$ 281,454</u>	<u>\$ 241,184</u>	<u>\$ 340</u>	<u>\$ 18,082</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2015**

	<u>Drug Court</u>	<u>MH/ MR Caseload</u>	<u>Substance Abuse</u>	<u>Pretrial Services</u>
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 20,808	\$ 18,357	\$ 7,481	\$ 26,825
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
<i>Other Current Assets</i>				
<i>Total Assets and Other Debits</i>	<u>\$ 20,808</u>	<u>\$ 18,357</u>	<u>\$ 7,481</u>	<u>\$ 26,825</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 2,139	\$ 2,394	\$ 1,197	\$ 2,569
<i>Accounts Payable</i>	1,213	586	563	1,339
<i>Due to Other Governments</i>				
<i>Accrued Wages</i>	3,040	3,625	1,403	3,472
<i>Due to Trust Beneficiaries</i>				
<i>Other Liabilities</i>	14,416	11,752	4,318	19,445
<i>Total Liabilities</i>	<u>20,808</u>	<u>18,357</u>	<u>7,481</u>	<u>26,825</u>
<i>Total Liabilities, Equity & Other Credits</i>	<u>\$ 20,808</u>	<u>\$ 18,357</u>	<u>\$ 7,481</u>	<u>\$ 26,825</u>

<u>Basic Supervision</u>	<u>Intensive Support</u>	<u>Day Resource</u>	<u>Diagnostic Unit 032 CCP</u>	<u>Drug Court 013-CCP</u>
\$ 735,104	\$ 22,368	\$ 29,739	\$ 32	\$ 8,116
41,288				
<u>\$ 776,392</u>	<u>\$ 22,368</u>	<u>\$ 29,739</u>	<u>\$ 32</u>	<u>\$ 8,116</u>
\$ 66,086	\$ 1,988	\$ 2,307	\$	\$ 958
86,193	1,097	1,465	32	558
95,340	2,875	3,081		1,476
105,454				
423,319	16,408	22,886		5,124
<u>776,392</u>	<u>22,368</u>	<u>29,739</u>	<u>32</u>	<u>8,116</u>
<u>\$ 776,392</u>	<u>\$ 22,368</u>	<u>\$ 29,739</u>	<u>\$ 32</u>	<u>\$ 8,116</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2015**

	Non-MHI Caseload 028-CCP	CRTC Aftercare 020-DP	Veteran's Drug Court
ASSETS AND OTHER DEBITS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 22,110	\$ 17,304	\$ 73,572
Receivables (net of allowances for uncollectibles):			
<i>Other</i>			
<i>Other Current Assets</i>			
Total Assets and Other Debits	\$ 22,110	\$ 17,304	\$ 73,572
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$ 1,989	\$ 1,839	\$ 967
<i>Accounts Payable</i>	1,206	1,114	50,956
<i>Due to Other Governments</i>			
<i>Accrued Wages</i>	3,287	2,950	1,009
<i>Due to Trust Beneficiaries</i>			
<i>Other Liabilities</i>	15,628	11,401	20,640
Total Liabilities	22,110	17,304	73,572
Total Liabilities, Equity & Other Credits	\$ 22,110	\$ 17,304	\$ 73,572

<u>SPOT- CSCD Rider 84</u>	<u>Pre-Trial Release Fund</u>	<u>Court Residential</u>	<u>Total Agency Funds (See Exhibit A-10)</u>
\$ 37,736	\$	\$ 867,576	\$ 9,252,992
		5,000	67,062
	10,567	715	25,315
<u>\$ 37,736</u>	<u>\$ 10,567</u>	<u>\$ 873,291</u>	<u>\$ 9,345,369</u>
\$ 6,041	\$ 2,794	\$ 50,369	\$ 143,637
3,367	3,636	43,463	214,870
		3,314	542,981
11,262	4,137	77,993	214,950
			5,045,967
17,066		698,152	3,182,964
<u>37,736</u>	<u>10,567</u>	<u>873,291</u>	<u>9,345,369</u>
<u>\$ 37,736</u>	<u>\$ 10,567</u>	<u>\$ 873,291</u>	<u>\$ 9,345,369</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2015****EXHIBIT C-67**

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
COUNTY TREASURER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 292,825	\$ 590,236	\$ 523,868	\$ 359,193
Total Assets	\$ 292,825	\$ 590,236	\$ 523,868	\$ 359,193
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	292,825	590,236	523,868	359,193
Total Liabilities	\$ 292,825	\$ 590,236	\$ 523,868	\$ 359,193
TAX ASSESSOR/COLLECTOR				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 173,370	\$ 143,713,804	\$ 143,528,532	\$ 358,642
Total Assets	\$ 173,370	\$ 143,713,804	\$ 143,528,532	\$ 358,642
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	153,195	142,309,900	142,104,839	358,256
<i>Other Liabilities</i>	20,175	1,403,904	1,423,693	386
Total Liabilities	\$ 173,370	\$ 143,713,804	\$ 143,528,532	\$ 358,642
COUNTY CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,247,201	\$ 4,167,087	\$ 4,224,100	\$ 1,190,188
Total Assets	\$ 1,247,201	\$ 4,167,087	\$ 4,224,100	\$ 1,190,188
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	9,359	119,001	123,024	5,336
<i>Due to Trust Beneficiaries</i>	1,204,412	408,402	458,403	1,154,411
<i>Other Liabilities</i>	33,430	3,639,684	3,642,673	30,441
Total Liabilities	\$ 1,247,201	\$ 4,167,087	\$ 4,224,100	\$ 1,190,188
DISTRICT CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 4,649,959	\$ 3,926,210	\$ 3,654,119	\$ 4,922,050
Total Assets	\$ 4,649,959	\$ 3,926,210	\$ 3,654,119	\$ 4,922,050
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	17,331	80,505	77,303	20,533
<i>Due to Trust Beneficiaries</i>	3,489,503	520,137	573,791	3,435,849
<i>Other Liabilities</i>	1,143,125	3,325,568	3,003,025	1,465,668
Total Liabilities	\$ 4,649,959	\$ 3,926,210	\$ 3,654,119	\$ 4,922,050
MEDICAL EXAMINER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 17,184	\$ 213,354	\$ 215,967	\$ 14,571
<i>Other Receivables</i>	4,907	187,797	177,737	14,967
Total Assets	\$ 22,091	\$ 401,151	\$ 393,704	\$ 29,538
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	4,908	172,830	177,738	
<i>Other Liabilities</i>	17,183	228,321	215,966	29,538
Total Liabilities	\$ 22,091	\$ 401,151	\$ 393,704	\$ 29,538

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-67

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
DISTRICT ATTORNEY				
ASSETS				
Pooled Cash & Cash Equivalents	\$ 346,583	\$ 1,643,478	\$ 1,722,640	\$ 267,421
Other Current Assets	14,317	888	1,172	14,033
Total Assets	<u>\$ 360,900</u>	<u>\$ 1,644,366</u>	<u>\$ 1,723,812</u>	<u>\$ 281,454</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Other Governments	214,799	149,972	209,229	155,542
Due to Trust Beneficiaries	146,101	1,494,394	1,514,583	125,912
Total Liabilities	<u>\$ 360,900</u>	<u>\$ 1,644,366</u>	<u>\$ 1,723,812</u>	<u>\$ 281,454</u>
SHERIFF				
ASSETS				
Pooled Cash & Cash Equivalents	\$ 265,383	\$ 4,433,523	\$ 4,457,722	\$ 241,184
Total Assets	<u>\$ 265,383</u>	<u>\$ 4,433,523</u>	<u>\$ 4,457,722</u>	<u>\$ 241,184</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Due to Trust Beneficiaries	253,462	3,366,909	3,396,030	224,341
Other Liabilities	11,921	1,066,614	1,061,692	16,843
Total Liabilities	<u>\$ 265,383</u>	<u>\$ 4,433,523</u>	<u>\$ 4,457,722</u>	<u>\$ 241,184</u>
JUVENILE PROBATION				
ASSETS				
Pooled Cash & Cash Equivalents	\$ 54	\$ 83,450	\$ 83,164	\$ 340
Total Assets	<u>\$ 54</u>	<u>\$ 83,450</u>	<u>\$ 83,164</u>	<u>\$ 340</u>
LIABILITIES				
Accounts Payable	\$	\$	\$	\$
Other Liabilities	54	83,450	83,164	340
Total Liabilities	<u>\$ 54</u>	<u>\$ 83,450</u>	<u>\$ 83,164</u>	<u>\$ 340</u>
FSA FUND				
ASSETS				
Pooled Cash & Cash Equivalents	\$ 14,542	\$ 181,914	\$ 184,181	\$ 12,275
Other Receivables	7,776	99,306	101,275	5,807
Total Assets	<u>\$ 22,318</u>	<u>\$ 281,220</u>	<u>\$ 285,456</u>	<u>\$ 18,082</u>
LIABILITIES				
Accounts Payable	\$ 22,318	\$ 281,220	\$ 285,456	\$ 18,082
Total Liabilities	<u>\$ 22,318</u>	<u>\$ 281,220</u>	<u>\$ 285,456</u>	<u>\$ 18,082</u>

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2015
EXHIBIT C-67

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,170,954	\$ 14,690,585	\$ 14,974,411	\$ 1,887,128
<i>Other Receivables</i>	36,317	624,552	614,581	46,288
<i>Other Current Assets</i>		11,282		11,282
Total Assets	\$ 2,207,271	\$ 15,326,419	\$ 15,588,992	\$ 1,944,698
LIABILITIES				
<i>Accounts Payable</i>	\$ 121,326	\$ 4,689,217	\$ 4,613,755	\$ 196,788
<i>Due to Other Governments</i>	156	38,464	35,306	3,314
<i>Payroll Liabilities</i>	25,845	2,836,289	2,718,497	143,637
<i>Accrued Wages</i>	34,599	214,950	34,599	214,950
<i>Due to Trust Beneficiaries</i>	167,069	765,156	826,771	105,454
<i>Other Liabilities</i>	1,858,276	6,782,343	7,360,064	1,280,555
Total Liabilities	\$ 2,207,271	\$ 15,326,419	\$ 15,588,992	\$ 1,944,698
TOTAL AGENCY FUNDS:				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 9,178,055	\$ 173,643,641	\$ 173,568,704	\$ 9,252,992
<i>Other Receivables</i>	49,000	911,655	893,593	67,062
<i>Other Current Assets</i>	14,317	12,170	1,172	25,315
Total Assets	\$ 9,241,372	\$ 174,567,466	\$ 174,463,469	\$ 9,345,369
LIABILITIES				
<i>Accounts Payable</i>	\$ 143,644	\$ 4,970,437	\$ 4,899,211	\$ 214,870
<i>Due to Other Governments</i>	399,748	142,870,672	142,727,439	542,981
<i>Payroll Liabilities</i>	25,845	2,836,289	2,718,497	143,637
<i>Accrued Wages</i>	34,599	214,950	34,599	214,950
<i>Due to Trust Beneficiaries</i>	5,260,547	6,554,998	6,769,578	5,045,967
<i>Other Liabilities</i>	3,376,989	17,120,120	17,314,145	3,182,964
Total Liabilities	\$ 9,241,372	\$ 174,567,466	\$ 174,463,469	\$ 9,345,369

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2015
EXHIBIT C-67

	Balance October 1, 2014	Additions	Deductions	Balance September 30, 2015
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,170,954	\$ 14,690,585	\$ 14,974,411	\$ 1,887,128
<i>Other Receivables</i>	36,317	624,552	614,581	46,288
<i>Other Current Assets</i>		11,282		11,282
Total Assets	\$ 2,207,271	\$ 15,326,419	\$ 15,588,992	\$ 1,944,698
LIABILITIES				
<i>Accounts Payable</i>	\$ 121,326	\$ 4,689,217	\$ 4,613,755	\$ 186,788
<i>Due to Other Governments</i>	156	38,464	35,306	3,314
<i>Payroll Liabilities</i>	25,845	2,836,289	2,718,497	143,637
<i>Accrued Wages</i>	34,599	214,950	34,599	214,950
<i>Due to Trust Beneficiaries</i>	167,069	765,156	826,771	105,454
<i>Other Liabilities</i>	1,858,276	6,782,343	7,360,064	1,280,595
Total Liabilities	\$ 2,207,271	\$ 15,326,419	\$ 15,588,992	\$ 1,944,698
TOTAL AGENCY FUNDS:				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 9,178,055	\$ 173,643,641	\$ 173,568,704	\$ 9,252,992
<i>Other Receivables</i>	49,000	911,655	893,593	67,062
<i>Other Current Assets</i>	14,317	12,170	1,172	25,315
Total Assets	\$ 9,241,372	\$ 174,567,466	\$ 174,463,469	\$ 9,345,369
LIABILITIES				
<i>Accounts Payable</i>	\$ 143,644	\$ 4,970,437	\$ 4,899,211	\$ 214,870
<i>Due to Other Governments</i>	399,748	142,870,672	142,727,439	542,981
<i>Payroll Liabilities</i>	25,845	2,836,289	2,718,497	143,637
<i>Accrued Wages</i>	34,599	214,950	34,599	214,950
<i>Due to Trust Beneficiaries</i>	5,260,547	6,554,998	6,769,578	5,045,967
<i>Other Liabilities</i>	3,376,989	17,120,120	17,314,145	3,182,964
Total Liabilities	\$ 9,241,372	\$ 174,567,466	\$ 174,463,469	\$ 9,345,369

STATISTICAL SECTION

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

Contents	Page
Financial Trends	160-165
<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	166-173
<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	174-177
<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	178-180
<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	181-186
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

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

TABLE D-1

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013 *	2014	2015
Governmental Activities										
Net Investment in										
Capital Assets	\$ 67,105,044	\$ 62,712,095	\$ 66,494,849	\$ 76,427,667	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107	\$ 76,696,453	\$ 76,148,040	\$ 82,314,165
Restricted	975,184	14,083,645	16,018,958	8,438,051	7,152,326	7,008,644	7,647,690	9,338,658	8,781,795	8,117,814
Unrestricted	52,436,626	52,023,049	53,366,962	56,563,420	54,864,273	55,450,483	57,464,357	57,639,169	64,178,788	53,741,310
Total Governmental										
Activities Net Position	\$ <u>120,516,854</u>	\$ <u>128,818,789</u>	\$ <u>135,880,769</u>	\$ <u>141,429,138</u>	\$ <u>142,881,072</u>	\$ <u>142,790,033</u>	\$ <u>144,380,154</u>	\$ <u>143,674,280</u>	\$ <u>149,108,623</u>	\$ <u>144,173,289</u>
Primary Government										
Net Investment in										
Capital Assets	\$ 67,105,044	\$ 62,712,095	\$ 66,494,849	\$ 76,427,667	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107	\$ 76,696,453	\$ 76,148,040	\$ 82,314,165
Restricted	975,184	14,083,645	16,018,958	8,438,051	7,152,326	7,008,644	7,647,690	9,338,658	8,781,795	8,117,814
Unrestricted	52,436,626	52,023,049	53,366,962	56,563,420	54,864,273	55,450,483	57,464,357	57,639,169	64,178,788	53,741,310
Total Primary										
Govt Net Position	\$ <u>120,516,854</u>	\$ <u>128,818,789</u>	\$ <u>135,880,769</u>	\$ <u>141,429,138</u>	\$ <u>142,881,072</u>	\$ <u>142,790,033</u>	\$ <u>144,380,154</u>	\$ <u>143,674,280</u>	\$ <u>149,108,623</u>	\$ <u>144,173,289</u>

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

TABLE D-2

LUBBOCK COUNTY, TEXAS

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental Activities:										
General Govt	\$ 5,856,634	\$ 6,453,132	\$ 7,015,128	\$ 7,434,471	\$ 8,004,716	\$ 8,859,209	\$ 8,498,577	\$ 8,208,795	\$ 8,774,217	\$ 9,143,526
Financial Govt	2,147,259	2,347,656	2,451,136	2,769,814	2,908,700	3,059,364	3,081,007	3,240,850	3,379,041	3,927,700
Judicial	7,077,256	7,695,250	8,975,221	9,836,363	10,545,766	12,064,803	15,035,135	14,710,333	15,514,192	16,458,250
Legal	5,079,788	5,812,145	6,529,803	7,198,406	7,415,315	7,312,562	7,258,859	7,384,153	7,227,973	7,711,923
Public Safety	17,814,343	21,633,272	22,396,784	28,774,605	30,989,676	35,211,920	35,922,248	37,359,000	38,765,218	43,708,906
Correctional	6,184,457	6,651,410	7,527,666	7,846,616	7,652,884	7,558,990	7,514,422	7,649,688	7,843,500	8,695,569
Perm. Impr.	225,251	127,030	110,688		463,638	774,357	487,438			
Facilities	3,959,323	4,150,959	4,473,611	4,889,932	5,460,926	6,130,735	6,318,397	7,194,047	7,477,493	7,882,868
Health	202,269	267,289	234,663	237,884	212,737	191,180	214,260	239,259	234,006	240,303
Welfare	375,043	388,241	446,317	478,288	472,167	465,192	465,674	485,615	474,970	545,741
Conservation	184,487	185,123	227,126	249,447	241,255	234,983	195,512	233,436	254,811	287,673
Elections	3,467,902	1,121,082	1,925,008	1,759,796	1,510,930	1,439,838	2,005,546	1,384,952	2,130,715	1,438,257
Culture/Recreation	403,482	375,531	463,595	523,337	530,992	572,297	633,532	761,910	680,173	680,980
Transportation	4,817,898	4,897,165	5,397,017	6,164,716	6,616,841	7,156,777	7,415,012	7,142,563	6,569,154	6,969,138
Interest										
and related cost	3,769,436	4,610,709	3,409,349	3,588,608	3,435,497	3,273,863	3,112,770	3,599,742	2,733,044	2,480,969
Bond Iss. Costs										
Total Governmental										
Activities Exp.	\$ 61,564,828	\$ 66,715,994	\$ 71,583,112	\$ 81,752,283	\$ 86,462,040	\$ 94,306,070	\$ 98,158,389	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803
Total Primary Government										
Expense	\$ 61,564,828	\$ 66,715,994	\$ 71,583,112	\$ 81,752,283	\$ 86,462,040	\$ 94,306,070	\$ 98,158,389	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Admin.	\$ 3,191,608	\$ 3,328,985	\$ 3,421,786	\$ 3,128,090	\$ 2,912,679	\$ 2,699,768	\$ 2,489,280	\$ 2,750,083	\$ 2,276,593	\$ 1,116,077
Judicial	5,207,590	5,491,287	2,857,839	4,742,889	3,206,922	4,344,616	5,418,125	5,679,327	5,688,091	6,413,091
Legal	1,121,039	1,204,688	1,404,003	1,514,949	1,674,542	1,507,622	1,369,128	1,175,056	1,094,588	1,151,518
Public Safety	1,741,015	1,727,613	1,606,384	1,844,252	2,206,391	3,943,610	4,916,548	5,262,199	4,931,081	4,611,382
Transportation	2,527,226	2,225,294	2,240,227	2,573,996	2,657,502	2,642,041	3,049,365	2,787,044	3,308,161	2,895,326
Other Activities	1,793,105	1,544,761	2,187,830	2,547,951	2,415,929	2,524,689	2,996,312	3,138,394	4,391,067	6,270,015
Operating Grants	4,859,794	4,003,264	4,598,188	4,601,226	5,388,953	7,684,739	8,267,815	7,743,002	5,856,994	6,865,271
Total Governmental Activities										
Program Rev.	\$ 20,441,377	\$ 19,525,892	\$ 18,316,257	\$ 20,953,353	\$ 20,462,918	\$ 25,347,085	\$ 28,506,573	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680
Total Primary Government										
Program Rev.	\$ 20,441,377	\$ 19,525,892	\$ 18,316,257	\$ 20,953,353	\$ 20,462,918	\$ 25,347,085	\$ 28,506,573	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680

TABLE D-2 (cont.)

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

Prop Taxes, Gen.\$	21,773,741	\$ 26,150,607	\$ 30,775,243	\$ 35,904,030	\$ 37,943,040	\$ 40,131,708	\$ 41,719,254	\$ 45,909,993	\$ 46,769,105	\$ 48,567,727
Prop Taxes, Debt	6,693,643	7,020,944	7,765,640	7,659,441	7,746,912	7,052,586	7,010,742	6,934,757	7,409,122	7,455,966
Sales Tax	15,001,083	15,657,683	16,550,411	16,789,335	16,740,827	17,718,530	18,874,843	20,482,745	21,308,578	22,600,783
Boat and Mtr Tax	116									
State Mixed Drink T	807,916	839,903	846,892	987,278	959,558	988,696	858,161	972,476	1,212,552	1,281,088
Bingo Tax	303,014	249,758	283,280	291,069	288,995	312,221	308,662	299,932	286,079	283,826
Invest. Earnings	3,728,012	5,381,424	3,476,288	4,335,410	3,459,240	2,545,722	1,287,313	(4,013,115)	2,788,020	3,989,362
Contributions										
Miscellaneous	210,361	191,718	203,125	360,282	25,664	61,623	931,177	219,788	168,233	89,256
Disposal of Property	229,733		427,956	20,454	286,820	56,860	251,785	146,788	4,587	409,469
Transfers								(600,000)		
Total Govt Activities\$	<u>48,747,619</u>	<u>\$ 55,492,037</u>	<u>\$ 60,328,835</u>	<u>\$ 66,347,299</u>	<u>\$ 67,451,056</u>	<u>\$ 68,867,946</u>	<u>\$ 71,241,937</u>	<u>\$ 70,353,364</u>	<u>\$ 79,946,276</u>	<u>\$ 84,677,477</u>
Total Primary Govt \$	<u>48,747,619</u>	<u>\$ 55,492,037</u>	<u>\$ 60,328,835</u>	<u>\$ 66,347,299</u>	<u>\$ 67,451,056</u>	<u>\$ 68,867,946</u>	<u>\$ 71,241,937</u>	<u>\$ 70,353,364</u>	<u>\$ 79,946,276</u>	<u>\$ 84,677,477</u>

Change in Net Position

Governmental Activ\$	<u>7,624,168</u>	<u>\$ 8,301,935</u>	<u>\$ 7,061,980</u>	<u>\$ 5,548,369</u>	<u>\$ 1,451,934</u>	<u>\$ (91,039)</u>	<u>\$ 1,590,121</u>	<u>\$ (705,874)</u>	<u>\$ 5,434,343</u>	<u>\$ 3,828,354</u>
Total Primary Govt \$	<u>7,624,168</u>	<u>\$ 8,301,935</u>	<u>\$ 7,061,980</u>	<u>\$ 5,548,369</u>	<u>\$ 1,451,934</u>	<u>\$ (91,039)</u>	<u>\$ 1,590,121</u>	<u>\$ (705,874)</u>	<u>\$ 5,434,343</u>	<u>\$ 3,828,354</u>

LUBBOCK COUNTY, TEXAS

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

TABLE D-3

	2006	2007	2008	2009	2010	2011*	2012	2013	2014	2015
General Fund										
Reserved	\$ 375,000	\$ 500,000	\$ 625,000	\$ 750,000	\$ 875,000		\$	\$	\$	\$
Unreserved	18,145,155	21,983,362	23,574,538	26,599,530	27,138,098					
Nonspendable						250,428	401,726	523,036	469,661	503,681
Committed For:										
Capital Improvements										12,185,000
Assigned For:										
Insurance Claims						875,000	875,000	875,000	875,000	875,000
Unassigned						30,368,958	31,797,529	32,577,164	38,486,851	29,224,232
Total General Fund	\$ 18,520,155	\$ 22,483,362	\$ 24,199,538	\$ 27,349,530	\$ 28,013,098	\$ 31,494,386	\$ 33,074,255	\$ 33,975,200	\$ 39,831,512	\$ 42,787,913
All Other Governmental Funds										
Reserved	\$ 975,184	\$ 711,547	\$ 1,192,356	\$ 1,663,894	\$ 2,233,068	\$	\$	\$	\$	\$
Unreserved, Reported In:										
Special Revenue Funds	10,975,196	11,793,031	14,509,868	16,740,536	17,243,907					
Capital Projects Funds	56,147,341	31,183,689	14,826,602	6,774,157	4,919,258					
Nonspendable						41,766	46,128	1,715	6,543	2,023
Restricted For:										
Debt Service						2,098,319	1,922,598	1,751,214	1,481,842	1,235,295
Capital Projects						4,910,325	5,725,092	7,587,444	7,299,953	6,882,519
Public Transportation						5,843,295				
Parks and Recreation						1,986,322	1,934,179	1,474,823	1,367,209	1,245,536
Permanent Improvements						1,416,636				
Juvenile Services						303,200	714,874	926,167	947,226	1,027,714
Judicial Services						1,243,567				
Legal Services						333,681				
Election Services						472,254	428,774	445,315	553,549	684,834
General Administration						3,808,309				
Public Safety						1,305,639				
County Road Const & Maint							6,080,620	5,042,946	5,924,373	6,564,725
Bldg Const & Maint							1,100,433	959,348	1,375,447	2,725,671
Information and Technology							321,801	368,714	442,213	555,133
Dispute Resolution							880	(21,803)	(78)	14,676
Criminal Justice							1,174,816	1,259,820	1,204,849	984,606
Child & Family Services							4,893	8,817	14,718	13,839
Law Library							17,195	4,180	(3,858)	10,368
Records Preservation							4,047,006	4,528,930	4,833,197	5,344,916
Court House Security							7,074	14,207	23,082	15,833
Historical Preservation Programs							11,810	12,288	12,655	13,386
Public Defender Program							1,156,442	1,733,614	1,116,317	1,595,604
Inmate Welfare							1,454,184	1,741,300	1,970,260	2,257,244
Total All Other Governmental Funds	\$ 68,097,721	\$ 43,688,267	\$ 30,528,826	\$ 25,178,587	\$ 24,396,233	\$	\$ 26,148,799	\$ 27,839,039	\$ 28,569,497	\$ 31,173,922

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

TABLE D-4

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Taxes	\$ 43,529,027	\$ 48,808,070	\$ 55,086,219	\$ 60,335,452	\$ 62,439,012	\$ 65,108,195	\$ 67,494,433	\$ 73,342,764	\$ 75,541,618	\$ 78,655,953
Licenses, Fees and Permits	102,657	104,287	100,766	147,788	148,015	156,170	158,708	145,676	130,346	183,203
Intergovernmental	6,060,667	4,665,978	5,300,845	7,085,807	7,482,055	9,654,429	11,243,008	11,018,374	10,598,763	12,023,999
Fees of Office	4,374,045	4,398,158	4,484,277	4,538,669	4,795,149	4,947,574	5,007,175	4,866,885	4,697,233	5,148,037
Commissions	3,077,586	3,577,502	3,655,340	3,123,909	2,777,813	2,881,735	3,093,597	3,895,439	3,804,241	4,672,130
Charges for Services	3,547,730	3,852,893	4,329,201	3,107,400	3,594,042	4,808,271	5,175,525	5,582,821	6,086,591	5,329,251
Fines and Forfeitures	2,215,442	2,042,731	1,850,786	1,709,480	1,693,861	1,699,933	2,174,210	1,643,791	1,327,174	1,148,011
Investment Earnings	3,154,771	4,655,027	2,777,588	3,791,292	2,919,969	2,044,802	834,060	(4,612,640)	2,163,278	3,533,952
Other	2,682,760	2,347,173	2,843,070	2,740,840	3,159,332	2,973,089	4,254,629	3,434,233	3,418,587	3,310,726
Total Revenues	68,744,685	74,451,819	80,428,092	86,580,637	89,009,248	94,274,198	99,435,345	99,317,343	107,767,831	114,005,262
Expenditures										
General Administration	5,835,669	6,255,903	6,804,020	7,156,514	7,715,399	8,548,278	8,161,657	7,771,614	8,359,661	8,478,165
Financial Administration	2,225,517	2,389,757	2,409,072	2,653,794	2,718,786	2,918,793	2,993,385	3,139,075	3,416,884	3,832,781
Judicial	7,175,603	7,737,860	8,897,030	9,611,270	10,236,066	11,837,456	14,852,968	14,441,204	15,593,971	16,225,903
Legal	5,040,470	5,681,372	6,268,598	6,818,985	6,933,212	6,935,936	6,934,570	7,044,905	7,112,011	7,381,823
Public Safety	19,294,987	20,586,646	22,508,790	27,335,818	28,698,578	29,456,270	30,454,008	31,900,855	34,522,845	37,682,178
Correctional	6,005,292	6,406,715	7,159,673	7,227,402	7,006,979	7,036,201	7,103,220	7,208,506	7,680,822	8,167,963
Permanent Improvements	225,251	127,030	110,688		463,638	774,357	487,438			
Facilities	3,037,870	3,186,167	3,734,762	3,966,085	4,478,444	4,924,225	5,063,233	5,892,326	6,056,260	6,429,425
Health	202,102	266,405	233,857	225,100	207,453	198,210	212,274	237,806	234,533	238,948
Welfare	376,925	393,085	444,432	469,309	457,877	454,753	458,127	473,163	482,105	530,097
Conservation	179,995	176,460	214,217	235,422	223,534	217,817	185,210	223,025	249,239	281,124
Elections	3,444,478	1,087,390	1,879,652	1,704,866	1,440,606	1,395,960	1,957,539	1,284,706	2,055,842	1,329,111
Culture/Recreation	375,689	337,590	438,125	476,821	470,115	497,653	554,268	593,475	577,107	585,251
Transportation	2,192,246	2,180,524	2,872,754	3,436,493	3,776,685	4,506,568	4,621,951	4,370,360	3,740,642	3,961,073
Capital Outlay	38,058,417	30,371,479	20,598,315	11,058,221	7,014,879	4,911,420	4,368,889	6,984,054	5,249,274	5,466,381
Principal on Long-Term Debt	3,188,877	3,600,704	4,088,042	4,059,258	4,065,000	4,225,000	4,529,407	4,668,676	5,206,623	5,524,548
Interest & Fiscal Charges	3,562,510	4,117,739	3,509,329	3,366,554	3,220,783	3,063,258	2,907,246	2,851,640	2,643,242	2,329,665
Total Expenditures	100,421,898	94,902,826	92,171,356	89,801,912	89,128,034	91,902,155	95,845,390	99,085,390	103,181,061	108,444,436

TABLE D-4 (cont)

Excess of Revenues Over (Under) Expenditures	(31,677,213)	(20,451,007)	(11,743,264)	(3,221,275)	(118,786)	2,372,043	3,589,955	231,953	4,586,770	5,560,826
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						476,325	375,400			
Transfers In	2,728,676	16,620,847	5,537,469	4,727,905	6,852,090	12,119,522	12,653,881	15,344,342	13,615,363	11,218,222
Premium or Discount on Issuance of Bonds & Tax Notes	60,756	353,777						1,175,247		
Payment to Refunded Bond Escrow		(53,264,017)						(10,621,015)		
Transfers Out	(2,728,676)	(16,620,847)	(5,537,469)	(4,727,905)	(6,852,090)	(12,119,522)	(12,653,881)	(15,944,342)	(11,615,363)	(11,218,222)
Total Other Financing Sources (Uses)	12,825,756	4,760				476,325	375,400	2,359,232	2,000,000	
Net Change in Fund Balances	\$ (18,851,457)	\$ (20,446,247)	\$ (11,743,264)	\$ (3,221,275)	\$ (118,786)	\$ 2,848,368	\$ 3,965,355	\$ 2,591,185	\$ 6,586,770	\$ 5,560,826
Debt Service As A Percentage Of Noncapital Expenditures	10.8%	12.0%	10.6%	9.4%	8.9%	8.4%	8.1%	8.2%	8.0%	7.6%

TABLE D-5

LUBBOCK COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Property Tax	Sales Tax	Boat and Motor Tax	Total
2006	\$ 28,527,828	\$ 15,001,083	\$ 116	\$ 43,529,027
2007	33,150,387	15,657,683		48,808,070
2008	38,535,808	16,550,411		55,086,219
2009	43,546,117	16,789,335		60,335,452
2010	45,698,185	16,740,827		62,439,012
2011	47,389,665	17,718,530		65,108,195
2012	48,619,590	18,874,843		67,494,433
2013	52,860,019	20,482,745		73,342,764
2014	54,233,040	21,308,578		75,541,618
2015	56,055,170	22,600,783		78,655,953

TABLE D-6

LUBBOCK COUNTY, TEXAS

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

Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2006	\$ 10,374,845,321	\$ 1,405,264,560	\$ 735,609,658	\$ 11,044,500,223	\$ 0.261623
2007	10,880,263,318	1,746,120,753	705,420,210	11,920,963,861	0.285763
2008	11,912,136,911	1,847,807,029	702,439,568	13,057,504,372	0.306148
2009	12,691,774,242	2,009,130,131	688,625,425	14,012,278,948	0.326200
2010	13,204,650,438	2,014,381,046	788,497,363	14,430,534,121	0.329458
2011	13,515,820,204	2,050,480,372	693,930,142	14,872,370,434	0.329458
2012	13,998,015,199	2,091,657,444	783,358,616	15,306,314,027	0.329458
2013	14,564,670,616	2,176,330,092	758,345,526	15,982,655,182	0.346477
2014	15,081,539,433	2,253,563,364	802,105,542	16,532,997,255	0.345310
2015	15,516,691,721	2,525,973,071	841,777,983	17,200,886,809	0.341358

Source: Lubbock Central Appraisal District

TABLE D-7

LUBBOCK COUNTY, TEXAS

*DIRECT AND OVERLAPPING (1) PROPERTY TAX RATES
LAST TEN FISCAL YEARS*

Fiscal Year	Lubbock County Direct Rates			Overlapping Rates		Total Direct & Overlapping Rates
	Basic Rate	General Obligation Debt Service	Total Direct Rate	High Plains Water District	Lubbock County Hospital District	
2006	\$ 0.201183	\$ 0.060440	\$ 0.261623	\$ 0.008400	\$ 0.110340	\$ 0.380363
2007	0.225323	0.060440	0.285763	0.008400	0.114200	0.408363
2008	0.245412	0.060768	0.306180	0.008400	0.116610	0.431190
2009	0.268930	0.057270	0.326200	0.007940	0.120670	0.454810
2010	0.273640	0.055818	0.329458	0.007940	0.120840	0.458238
2011	0.280680	0.048778	0.329458	0.007850	0.120810	0.458118
2012	0.281946	0.047512	0.329458	0.007760	0.120720	0.457938
2013	0.301123	0.045354	0.346477	0.007540	0.119190	0.473207
2014	0.298094	0.047216	0.345310	0.008100	0.118440	0.471850
2015	0.295969	0.045389	0.341358	0.008026	0.116800	0.466184

Source: Lubbock Central Appraisal District

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

TABLE D-8

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

Taxpayer	2015			2006		
	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value
Macerich Lubbock LTD	\$ 122,454,484	1	0.71%	\$ 108,699,129	1	0.98%
Southwestern Public Service	58,813,169	4	0.34%	103,074,570	2	0.93%
Southwestern Bell Telephone	34,130,856	9	0.20%	62,921,850	3	0.57%
Energas				31,143,650	4	0.28%
MC Canton Woods, LC				28,579,090	5	0.26%
X Fab Texas Inc				24,220,539	6	0.22%
McLane Food Services				23,831,512	7	0.22%
Lubbock Two Associates, LLC				23,000,000	8	0.21%
Burlington Northern and Santa Fe	58,693,690	5	0.34%	22,652,290	9	0.21%
Lubbock Main Street Assoc.				22,200,000	10	0.20%
Texland Petroleum						
United Supermarket	84,197,471	2	0.49%			
Atmos Energy/ West Texas Div	61,827,780	3	0.36%			
Brown H L Operating LLC						
AT&T Mobility LLC						
Pyco Industries	52,059,702	6	0.30%			
South Plains Electric Coop Inc	37,050,750	7	0.22%			
Wal-Mart Real Estate Business Trust	30,400,000	10	0.18%			
1989 Management PTRS LP	35,780,484	8	0.21%			
Total	\$ 575,408,386		3.35%	\$ 450,322,630		4.08%

Source: Lubbock Central Appraisal District

TABLE D-9

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2006	\$ 28,894,952	\$ 28,130,220	97.35%	\$ 678,263	\$ 28,808,483	99.70%
2007	33,721,116	32,881,632	97.51%	742,198	33,623,830	99.71%
2008	39,098,828	38,337,593	98.05%	646,151	38,983,744	99.71%
2009	44,471,509	43,576,154	97.99%	763,214	44,339,368	99.70%
2010	46,564,850	45,596,925	97.92%	816,114	46,413,039	99.67%
2011	48,085,546	47,140,690	98.04%	778,478	47,919,168	99.65%
2012	49,447,723	48,687,370	98.46%	545,069	49,232,439	99.56%
2013	53,871,115	53,032,714	98.44%	500,710	53,533,424	99.37%
2014	55,593,926	54,702,917	98.40%	338,959	55,041,876	99.01%
2015	57,335,658	56,572,486	98.67%		56,572,486	98.67%

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

TABLE D-10

	Calendar Year				
	2005	2006	2007	2008	2009
Agriculture, Forestry, Fishing	\$ 17,594,558	\$ 510,424	481,553	1,266,519	1,271,682
Mining	71,196,202	3,387,836	4,662,305	7,224,771	5,924,316
Construction	66,324,462	89,194,049	74,915,283	88,743,727	76,400,210
Manufacturing	67,381,536	81,100,118	80,679,339	86,920,449	75,207,338
Transportation, Communications, Utilities	210,865,524	45,694,849	48,491,220	60,601,677	54,943,064
Wholesale Trade	260,059,191	241,175,686	226,341,015	266,589,575	252,244,768
Retail Trade	1,770,589,598	1,583,426,253	1,697,007,873	1,770,421,544	1,750,512,732
Finance, Insurance, Real Estate	1,371,002	46,141,250	57,757,219	62,480,185	56,951,005
Services	233,043,085	733,632,363	743,085,334	807,016,424	812,263,161
Public Administration		5,369,206	3,165,678	3,572,138	3,920,104
All Other Outlets	4,720,275	20,820,279	21,431,727	20,482	
Total	\$ 2,703,145,433	\$ 2,850,452,313	2,958,018,546	3,154,857,491	3,089,638,380
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%

	Calendar Year				
	2010	2011	2012	2013	2014
Agriculture, Forestry, Fishing	\$ 1,286,096	\$ 1,528,764	\$ 1,329,506	1,253,415	1,006,310
Mining	6,204,071	11,636,689	14,348,222	8,249,897	11,458,609
Construction	83,962,924	87,984,394	108,324,735	116,159,981	129,427,055
Manufacturing	72,371,068	76,314,792	86,221,312	90,306,898	104,132,481
Transportation, Communications, Utilities	61,336,662	90,768,629	81,207,929	91,499,505	104,549,981
Wholesale Trade	243,894,964	255,559,292	304,995,555	322,517,600	332,250,648
Retail Trade	1,776,860,263	1,857,448,405	1,991,479,942	2,073,429,880	2,141,470,053
Finance, Insurance, Real Estate	53,860,438	57,816,248	62,468,147	68,943,093	84,228,612
Services	844,185,218	851,164,701	921,903,984	985,752,028	1,063,594,246
Public Administration	4,203,787	4,291,994	4,474,164	4,287,170	4,983,589
All Other Outlets					
Total	\$ 3,148,165,491	\$ 3,294,513,908	\$ 3,576,753,496	3,762,399,467	3,977,101,584
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%

Source: State Comptroller

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

LUBBOCK COUNTY, TEXAS

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Lubbock Rate</u>	<u>State of Texas Rate</u>
2006	0.50%	1.50%	6.25%
2007	0.50%	1.50%	6.25%
2008	0.50%	1.50%	6.25%
2009	0.50%	1.50%	6.25%
2010	0.50%	1.50%	6.25%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%
2014	0.50%	1.50%	6.25%
2015	0.50%	1.50%	6.25%

Source: State Comptroller

TABLE D-12

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

TABLE D-13

LUBBOCK COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Tax Notes	Certificates of Obligation	Loans Payable and Capital Leases			
2006	\$ 75,842,714	\$	\$ 12,820,551	\$ 737,559	\$ 89,400,824	\$ 1.24%	\$ 347
2007	75,603,539		12,503,071	451,854	88,558,464	1.15%	338
2008	71,971,795		12,061,794	153,813	84,187,402	1.03%	321
2009	68,230,925		11,601,358		79,832,283	0.91%	298
2010	64,377,351		11,121,546		75,498,897	0.86%	275
2011	60,391,105		10,622,241	476,325	71,489,671	0.78%	255
2012	56,258,334		10,103,369	722,318	67,084,021	0.69%	237
2013	57,221,877	8,193,296		628,642	66,043,815	0.64%	231
2014	52,802,229	7,123,680		532,018	60,457,927	0.57%	208
2015	48,250,859	5,962,394		432,470	54,645,723	0.49%	186

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
2006	\$ 257,779	\$ 11,044,500,223	\$ 88,663,265	\$ 975,184	\$ 87,688,081	0.79%	340
2007	261,761	11,920,963,861	88,106,610	711,547	87,395,063	0.73%	334
2008	262,215	13,057,504,372	84,033,589	1,192,356	82,841,233	0.63%	316
2009	268,197	14,012,278,948	79,832,283	1,663,894	78,168,389	0.56%	291
2010	274,252	14,430,534,121	75,498,897	2,233,068	73,265,829	0.51%	267
2011	280,207	14,872,370,434	71,013,346	2,098,319	68,915,027	0.46%	246
2012	283,399	15,306,314,027	66,361,703	1,922,598	64,439,105	0.42%	227
2013	286,096	15,982,655,182	65,415,173	1,751,214	63,663,959	0.40%	223
2014	290,060	16,532,997,255	59,925,909	1,481,842	58,444,067	0.35%	201
2015	293,394	17,200,886,809	54,213,253	1,235,295	52,977,958	0.31%	181

(1) Annual government census

(2) From Table D-6

TABLE D-15

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

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to Government (1)</u>	<u>Amount Applicable to Government</u>
Direct:			
Lubbock County, Texas	\$ 54,645,723	100.00%	\$ 54,645,723
TOTAL DIRECT DEBT			54,645,723
OVERLAPPING DEBT			
Special Districts:			
Lubbock County Hospital District	0		0
Lubbock County WC and ID No. 1	0		0
Cities:			
Idalou	1,850,000	100.00%	1,850,000
Lake Ransom Canyon	565,000	100.00%	565,000
Lubbock	316,735,979	100.00%	316,735,979
Shallowater	3,680,000	100.00%	3,680,000
Slaton	10,765,000	100.00%	10,765,000
Wolfforth	0	100.00%	0
New Deal	25,000	100.00%	25,000
County-line Cities:			
Abernathy	0		0
School Districts:			
Idalou ISD	13,721,785	100.00%	13,721,785
Lubbock ISD	246,630,000	100.00%	246,630,000
Lubbock-Cooper ISD	159,389,621	100.00%	159,389,621
New Deal ISD	0		0
Roosevelt ISD	9,795,000	100.00%	9,795,000
Shallowater ISD	29,786,324	100.00%	29,786,324
County-line School Districts:			
Abernathy ISD	24,480,000	16.78%	4,107,744
Frenship ISD	243,940,915	99.61%	242,989,545
Lorenzo ISD	0		0
Slaton ISD	17,510,000	98.99%	17,333,149
Southland ISD	0		0
TOTAL OVERLAPPING DEBT			1,057,374,147
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,112,019,870

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.

TABLE D-16

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt Limit	\$ 1,656,675,033	\$ 1,788,144,579	\$ 1,958,625,656	\$ 2,101,841,842	\$ 2,164,580,118	\$ 2,230,855,565	\$ 2,295,947,104	\$ 2,397,398,277	\$ 2,479,949,588	\$ 2,580,133,021
Total Net Debt										
Applicable to Limit	85,484,816	85,008,453	80,737,644	76,341,106	71,706,932	67,616,681	63,216,681	61,848,786	57,008,158	51,829,705
Legal Debt Margin	1,571,190,217	1,703,136,126	1,877,888,012	2,025,500,736	2,092,873,186	2,163,238,884	2,232,730,423	2,335,549,491	2,422,941,430	2,528,303,316
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	5.16%	4.75%	4.12%	3.63%	3.31%	3.03%	2.75%	2.58%	2.30%	2.01%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 17,200,886,809
Debt Limit (15% of Assessed Value)	2,580,133,021
Debt Applicable to Limit:	
General Obligation Bonds	53,065,000
Less: Amount Set Aside for Repayment of General Obligation Debt	1,235,295
Total Net Debt Applicable to Limit	51,829,705
Legal Debt Margin	\$ 2,528,303,316

TABLE D-17

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Population (1)	257,779	261,761	262,215	268,197	274,252	280,207	283,399	286,096	290,060	293,394
Personal Income (1) \$	7,234,687,000	\$ 7,724,396,000	\$ 8,170,469,000	\$ 8,779,844,000	\$ 8,776,367,000	\$ 9,189,713,000	\$ 9,690,315,000	\$ 10,373,181,000	\$ 10,542,823,000	\$ 11,066,436,000
Per Cap Income (1) \$	28,065	\$ 29,509	\$ 30,807	32,737	\$ 32,001	\$ 32,796	\$ 34,193	\$ 36,258	\$ 36,347	37,644
Median Age (3)	31.1	30.6	32	30.6	31.6	31.6	29.4	29.4	31.6	30.7
Education Level in (3)										
Years of Schooling	12.4									
H/S Grad or Higher	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	85.10%
Bachelor's Degree and Higher	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	28.00%
School Enrollment	28,847	28,492	28,191	28,639	28,976	28,685	35,347	46,848	48,919	49,153
Unemployment (2)	4.05%	4.0%	3.8%	4.1%	6.1%	5.9%	6.2%	5.5%	5.0%	5.0%

2015 figures are not yet available

Data Sources:

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

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

Employer	2015			2005 *		
	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	5,584	2	14.56%	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				516	19	1.23%
Walmart Supercenter	1,740	8	4.54%	500-999	15	1.19%
Lubbock County	1,136	10	2.96%	950-1200	10	2.27%
Convergys Corporation	1,350	9	3.52%	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%
Gene 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				

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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Administration	47	47	48	50	50	53	53	52	51	51
Financial Administration	53	53	53	53	54	56	56	56	61	61
Judicial	89	88	89	92	92	92	91	94	96	97
Legal	88	88	97	110	110	125	154	154	145	146
Public Safety	286	318	363	477	488	495	494	502	512	526
Correctional	110	111	116	117	118	109	110	111	115	114
Facilities	38	40	59	59	59	59	59	59	65	66
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	8	8	8	8	8	8	8	8
Elections	8	8	8	8	8	8	9	9	9	9
Culture/Recreation	6	6	6	7	7	7	7	7	7	7
Transportation	33	33	33	35	36	42	44	45	44	45
Total	<u>771</u>	<u>805</u>	<u>886</u>	<u>1,022</u>	<u>1,036</u>	<u>1,060</u>	<u>1,091</u>	<u>1,103</u>	<u>1,119</u>	<u>1,136</u>

Source: County Payroll Department

TABLE D-20

LUBBOCK COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
County Clerk										
Number of Criminal Cases Filed	5,326	5,746	5,374	4,814	5,272	4,446	4,351	4,305	4,324	4,249
Number of Civil Cases Filed	2,141	2,329	1,425	1,212	1,252	1,398	1,090	968	1,049	964
Marriage Licenses- Formal	2,052	2,209	2,068	1,684	1,725	1,712	1,754	1,904	1,831	1,189
Marriage Licenses- Informal	44	75	82	122	199	105	94	114	117	128
Marriage Licenses- Hostile Fire Zone	Not Available	Not Available	Not Available	6	10	Not Available	Not Available	Not Available	Not Available	Not Available
Probate Cases	739	728	835	905	865	841	1,148	876	745	862
Commissioners' Court										
Number of Courts Held	24	24	24	24	24	24	24	24	24	24
Number of Additional Meetings Held	22	43	36	25	30	30	30	28	19	10
Commissioner Precinct #1										
Responded to Emails	Not Available	Not Available	Not Available	Not Available	1,242	5,430	Not Available	Not Available	Not Available	Not Available
Phone Calls Received	Not Available	Not Available	Not Available	Not Available	651	933	Not Available	Not Available	Not Available	Not Available
Number of Meetings Attended	Not Available	Not Available	Not Available	Not Available	370	498	Not Available	Not Available	Not Available	Not Available
Commissioner Precinct #4										
Responded to Emails	Not Available	Not Available	Not Available	Not Available	Not Available	5,352	Not Available	Not Available	Not Available	Not Available
Phone Calls Received	Not Available	Not Available	Not Available	Not Available	Not Available	780	Not Available	Not Available	Not Available	Not Available
Number of Meetings Attended	Not Available	Not Available	Not Available	Not Available	Not Available	526	Not Available	Not Available	Not Available	Not Available
Information Services/ County Technology										
Work Orders	5,467	6,143	7,319	7,429	7,761	8,157	7,305	8,194	7,109	7,109
Elections Administration										
Confirmation Notices Mailed	Not Available	Not Available	29,899	29,624	10,812	17,260	Not Available	Not Available	Not Available	Not Available
Total Number of Applications Received	Not Available	Not Available	Not Available	2,380	2,017	11,737	Not Available	Not Available	Not Available	Not Available
Number of Duplicate Applications Received	Not Available	Not Available	Not Available	396	246	157	Not Available	Not Available	Not Available	Not Available
Number of Voter Registration Responses										
Completed and Returned	Not Available	Not Available	Not Available	171	3,931	3	Not Available	Not Available	Not Available	Not Available
Total Mail Handled	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	25,227	75,333	69,162	69,311
Total Mail Ballot Requests	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	2,242	4,091	9,351	4,184
Number of Election Workers Trained	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	701	365	659	187
Judicial Compliance										
Order thru Collections	2,184,975	2,368,802	2,405,515	2,340,966	2,976,406	Not Available	Not Available	Not Available	Not Available	Not Available
Actual Monies Received	1,585,531	1,908,450	1,834,034	1,606,155	1,976,881	Not Available	Not Available	Not Available	Not Available	Not Available
Exemptions	334,039	344,352	392,601	348,621	435,824	Not Available	Not Available	Not Available	Not Available	Not Available
Total Collections	1,919,570	2,252,802	2,226,635	1,954,776	2,412,705	2,241,744	2,372,645	2,108,489	1,920,682	460,203
Total Number of Cases	Not Available	Not Available	Not Available	Not Available	Not Available	6,577	8,880	7,343	6,639	4,032
% Collections	88%	95%	93%	84%	66%	Not Available	Not Available	Not Available	Not Available	Not Available

TABLE D-20 (cont)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Maintenance										
Number of Work Orders Processed	Not Available	Not Available	8,490	11,172	11,527	16,345	14,900	16,413	17,700	17,350
Oversaw Permanent Improvements	Not Available	Not Available	\$12,900,000	7,667,875	7,485,000	2,450,000	1,230,000	2,750,000	2,996,000	1,500,000
% Electrical Consumption Reduced	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	5%	4%	Not Available	7%
Conservation										
Texas Cooperative Extension										
Number of Educ. Group Meetings	1,000	770	718	798	890	717	767	944	937	Not Available
Total Attendance at Group Meetings	Not Available	Not Available	Not Available	Not Available	Not Available	32,801	19,975	33,133	25,888	29,186
4-H Enrollment	5,684	5,968	4,482	4,657	4,967	5,621	4,957	3,914	3,193	4,266
Number of Traditional 4-H Club Member	Not Available	Not Available	Not Available	Not Available	275	299	272	299	328	351
Judicial										
County Courts										
Juvenile Cases Disposed	587	960	895	719	611	Not Available	Not Available	Not Available	Not Available	Not Available
Criminal Cases Disposed	5,442	4,833	5,600	4,397	5,281	Not Available	Not Available	Not Available	Not Available	Not Available
District Court										
Criminal Cases Disposed	3,863	4,203	4,154	3,691	4,268	5,093	Not Available	Not Available	9,175	Not Available
District Clerk										
Civil Law Cases Filed	1,107	1,127	1,399	1,176	3,250	1,694	1,634	1,602	1,663	1,680
Family Law Cases Filed	3,079	3,054	3,077	3,348	2,605	3,003	2,868	2,779	3,419	2,549
Tax Law Cases Filed	201	94	207	132	291	309	288	292	483	261
Child Support Garnishment Orders	16,382	17,339	16,069	15,403	14,233	14,680	584	585	466	524
Juror Summons	55,192	55,000	56,212	60,554	51,528	58,789	Not Available	Not Available	48,549	78,863
Juvenile Cases	410	564	496	399	355	557	309	272	296	295
Passports	651	1,647	836	433	602	557	785	1,185	1,143	958
Law Library										
Number of Visitors	4,985	4,395	4,661	4,916	4,608	5,450	5,322	5,356	4,950	5,349
Number of Volumes	21,946	22,290	16,087	13,064	14,909	13,357	13,563	13,913	14,027	14,139
Dispute Resolution Center										
Inquiries and referrals-	Not Available	2,537	2,635	2,811	3,052	3,673	4,035	4,017	3,144	3,077
Number Assisted- TRMS	Not Available	100	63	34	180	117	56	58	Not Available	61
Inquiries and referrals- Comm. Super. Cont	Not Available	296	195	152	62	148	172	169	Not Available	Not Available
Average Collection Rate- Community Supe	Not Available	72%	67%	75%	69%	71%	70%	61%	Not Available	Not Available
Average Monthly Coll.- Community Super.	Not Available	31,116	75,249	81,988	77,490	74,470	96,048	106,658	116,515	116,335
Justice of the Peace #1										
Civil Cases Filed	1,023	1,285	1,771	1,610	1,475	1,212	1,366	1,273	1,317	1,257
Criminal Cases Filed	5,896	6,288	4,809	3,521	4,664	4,344	3,566	3,113	3,144	3,037
Justice of the Peace #2										
Civil Cases Filed	882	1,098	2,235	1,084	980	1,147	1,204	1,066	1,129	1,142
Criminal Cases Filed	4,736	4,405	8,415	5,115	4,667	5,804	4,198	2,992	2,266	2,136
Justice of the Peace #3										
Civil Cases Filed	1,056	1,099	1,062	1,135	1,080	1,249	5,095	1,304	1,092	1,717
Criminal Cases Filed	3,725	3,546	3,699	3,435	2,630	2,636	1,860	1,345	976	1,813

TABLE D-20 (cont)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Justice of the Peace #4										
Cases Filed:										
Civil Cases	560	705	744	876	789	778	830	838	855	910
Criminal Cases	8,474	7,597	6,316	7,084	5,313	5,199	5,275	4,136	3,808	3,683
Cases Disposed:										
Criminal Cases	9,865	7,110	6,236	6,387	5,725	4,551	4,784	3,343	2,530	3,337
Civil Cases	584	672	698	874	769	888	796	702	911	876
Legal										
Criminal District Attorney										
Cases Received	Not Available	Not Available	14,332	13,119	14,444	12,429	13,262	14,130	13,296	14,740
Felony Cases Under Indictment	3,934	Not Available	3,489	3,758	3,921	3,433	3,754	3,747	3,649	3,633
Misdemeanor Cases Under Indictment	8,345	Not Available	5,396	4,812	5,319	4,410	4,353	4,303	4,322	4,206
Cases Filed	9,667	Not Available	8,986	8,797	9,439	8,152	8,267	8,239	8,271	7,839
Felony Cases Closed	Not Available	Not Available	4,055	5,192	1,838	5,770	6,995	Not Available	4,759	Not Available
Misdemeanor Cases Closed	Not Available	Not Available	5,249	6,694	2,158	8,180	9,177	5,239	5,467	5,579
Total Jury Trials	125	Not Available	105	96	73	76	74	92	Not Available	97
County Judge										
Probate Cases Filed	727	716	806	796	828	841	804	869	745	862
Mental Health Cases Filed	251	283	264	509	269	124	416	548	587	515
Guardianship Cases Filed	87	108	108	97	97	283	133	119	95	133
Hearings Held	744	862	961	830	885	1,023	555	900	790	Not Available
Public Defender										
# of Counties Participating	Not Available	Not Available	65	70	70	70	173	191	170	170
Cases Closed	Not Available	Not Available	6	9	7	7	9	18	8	14
Financial										
County Auditor										
Accounts Payable Checks Processed	8,441	10,100	10,284	9,075	9,399	10,087	8,914	8,720	8,450	8,497
Payroll Checks Issued	24,192	25,324	26,708	29,294	30,278	31,522	31,398	32,096	32,423	32,161
Grants Processed	55	61	61	76	71	75	69	63	64	63
Bank Reconciliations Done	Not Available	624	758	796	798	840	845	821	790	845
Cash Counts Done	299	82	155	221	243	225	262	279	286	291
Budget Amendments Processed	269	208	223	220	229	222	212	249	177	182
County Treasurer										
Cash Receipts Processed	4,715	4,622	6,825	6,769	5,331	7,115	6,939	6,124	5,524	5,283
Jury Checks Issued	17,082	16,906	16,466	17,769	15,720	17,331	14,380	4,246	2,375	3,618
Tax Assessor/Collector										
Automobile Registrations	224,868	228,469	220,728	232,559	233,992	235,152	Not Available	Not Available	Not Available	241,997
Beer and Wine Permits Issued	302	260	267	359	290	269	Not Available	Not Available	233	195

TABLE D-20 (cont)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Human Resources										
Applications Accepted (by person)	4,680	3,561	4,346	7,004	8,719	6,297	5,328	4,875	3,192	5,335
New Hires Processed	226	238	273	270	265	228	235	273	226	221
Separations Processed	159	168	195	171	216	208	205	237	174	242
Purchasing										
Purchase Orders	2,604	2,627	2,084	2,705	2,271	2,676	2,606	2,397	2,309	2,270
Formal RFDs/ Bids	33	28	27	38	32	34	36	28	14	12
Informal Bids/ Quotes	106	102	185	234	261	287	139	123	141	163
New Contracts	7	6	4	6	9	7	5	104	74	48
Contract Renewals	19	22	27	32	29	25	24	118	133	139
Public Safety										
County Jail										
Average Daily Jail Population	947	969	731	724	794	1,057	1,070	1,186	1,228	1,183
Average Daily # of Contract Inmates	Not Available	Not Available	237	243	199	0	Not Available	Not Available	Not Available	Not Available
Average Daily # of Federal Inmates	Not Available	Not Available	Not Available	Not Available	Not Available	67	64	90	83	78
Sheriff										
E-911 Calls Received	11,242	11,445	15,552	18,735	12,234	Not Available	Not Available	Not Available	Not Available	Not Available
Warrants Received	16,956	13,669	12,913	14,499	15,085	Not Available	Not Available	Not Available	Not Available	Not Available
Total Arrests	6,955	7,527	5,582	3,075	255	Not Available	Not Available	Not Available	Not Available	Not Available
Total Incidents	3,101	2,718	2,796	3,019	2,562	Not Available	Not Available	Not Available	Not Available	Not Available
Active Warrants	Not Available	Not Available	Not Available	Not Available	Not Available	21,138	22,783	21,912	22,178	18,737
Calls for Service Patrol	Not Available	Not Available	Not Available	Not Available	Not Available	12,034	13,187	17,544	11,586	11,336
Calls Received by Communications	Not Available	Not Available	Not Available	Not Available	Not Available	114,387	163,004	168,938	201,097	309,256
Juvenile Justice Center										
Number of Residents	Not Available	Not Available	Not Available	Not Available	22,320	20,757	20,723	24,187	22,527	23,840
Number of Community Service Hours	14,110	13,029	14,527	12,688	11,526	12,441	12,070	13,034	10,258	9,651
County Inspector										
Total Number of Properties Inspected	467	473	412	372	348	355	381	366	360	370
Number of New Properties Inspected	308	272	245	112	185	176	133	152	175	190
Constable #1										
Civil Processed	950	935	995	643	912	865	1,513	1,091	1,051	787
Constable #2										
Civil Processed	Not Available	Not Available	252	1,084	1,275	950	873	913	1,025	1,098
Constable #3										
Civil Processed	942	962	956	892	1,178	1,280	Not Available	1,099	2,699	1,701
Constable #4										
Civil Processed	572	731	1,053	1,048	1,076	934	1,657	673	412	958

TABLE D-20 (cont)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Medical Examiner										
Cases	Not Available	Not Available	Not Available	273	422	582	544	517	520	609
Investigations	Not Available	Not Available	Not Available	1,300	1,136	1,812	2,135	2,369	2,313	2,680
Life Gift Cases	Not Available	Not Available	Not Available	43	52	37	29	27	5	0
Autopsy Report Requests	Not Available	Not Available	Not Available	261	269	511	516	286	217	313
Allied Health Student Education	Not Available	Not Available	Not Available	89	203	157	158	270	226	266
Cremation	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	803	640	781	1,119
General Assistance										
Number of Residents Assisted	1,855	1,728	2,090	2,162	1,709	1,648	1,190	969	831	1,086
Number of Pauper Funerals	52	77	70	91	81	69	74	88	90	107
Transportation										
Road and Bridges										
Work Orders Completed	187	353	362	425	763	753	674	2,415	1,110	1,782
Miles of Roads Overlayed	29	0	13	12	41	46	37	45	5	10
County Road Maintained- Miles	1,167	1,167	1,177	1,187	1,189	1,187	1,191	1,191	1,191	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 2005-2006.

TABLE D-21

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Function/Program										
General Government										
Electronic Voting Machines	0	800	800	940	940	940	834	1,004	1,004	1,004
Courtroom Video Projection Systems	0	0	3	9	9	9	9	9	9	9
Public Safety										
Sheriff Stations	1	1	1	1	1	1	1	1	1	1
Sheriff Patrol Vehicles	Not Available	120	120	120	120	120	159	144	134	139
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	1,177	1,187	1,189	1,187	1,191	1,191	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 PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

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

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

Members of the Commissioners' Court:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise Lubbock County, Texas' basic financial statements, and have issued our report thereon dated March 9, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Lubbock County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance

with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Rafisa Blunsta ; Billa UP

Lubbock, TX
March 9, 2016

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

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

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

Members of the Commissioners' Court:

Report on Compliance for Each Major Federal Program

We have audited the Lubbock County, Texas' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Lubbock County, Texas' major federal programs for the year ended September 30, 2015. Lubbock County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the 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, 2015.

Report on Internal Control Over Compliance

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

Lubbock, TX
March 9, 2016

LUBBOCK COUNTY, TEXAS**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015****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)Name of Federal Program or Cluster10.435
97.067USDA Agricultural Mediation Program
State Homeland Security ProgramDollar 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, 2015

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

LUBBOCK COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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, 2015

EXHIBIT E-1

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U. S. DEPARTMENT OF JUSTICE</u>			
Passed Through Office of the Governor:			
<i>Domestic Violence Prosecution Unit</i>	16.588	WF 1723611	\$ 81,964
<i>Domestic Violence Prosecution Unit</i>	16.588	WF 1723612	7,480
Total Passed Through Office of the Governor			<u>89,444</u>
Passed Through Office of Justice Programs:			
<i>State Criminal Alien Assistance Program</i>	16.606	2015-AP-BX-0186	31,678
<i>FY2012 Joint Enforcement Initiative *</i>	16.738	2012-DJ-BX-0904	10,379
<i>FY2013 Joint Enforcement Initiative *</i>	16.738	2013-DJ-BX-0318	1,925
Total Passed Through Office of Justice Programs			<u>43,982</u>
Total U. S. Department of Justice			<u>133,426</u>
<u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed Through Texas Juvenile Probation Commission:			
<i>Title IV-E Federal Foster Care Reimb. Program</i>	93.658	TJJD-E-15-152	42,014
Passed Through Texas Department of Family and Protective Services:			
<i>Title IV-E, Legal Services</i>	93.658	23939982	86,326
Total U. S. Department of Health and Human Services			<u>128,340</u>
<u>U. S. DEPARTMENT OF AGRICULTURE</u>			
Passed Through Texas Rural Mediation Services:			
<i>USDA Agricultural Mediation Program</i>	10.435	49-044-756010056	55,899
Passed Through State Department of Human Services:			
<i>School Breakfast Program *</i>	10.553	01300	45,332
<i>Food Distribution *</i>	10.555	01300	6,428
<i>National School Lunch Program *</i>	10.555	01300	90,190
Total Passed Through State Department of Human Services			<u>141,950</u>
Total U. S. Department of Agriculture			<u>197,849</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Passed Through Texas Department of Public Safety:			
<i>Hazard Mitigation Grant Program</i>	97.039	DR-1931-002	2,867
<i>State Homeland Security Program</i>	97.067	14-SR 48303-01	128,905
Passed Through Office of the Governor:			
<i>Emergency Management Performance Grant</i>	97.042	14-TX-EMPG-0944	18,374
Total Department of Homeland Security			<u>150,146</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 609,761</u>
<u>STATE PROGRAM</u>			
Passed Through Texas Department of Transportation:			
<i>Passed through South Plains Auto Theft Task Force</i>	N/A	SA-T01-10058-14	386,970
Total Texas Department of Transportation			<u>386,970</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u>386,970</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE AWARDS			<u>\$ 996,731</u>

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

The accompanying notes are an integral part of this schedule.

LUBBOCK COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2015

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.