

COMPREHENSIVE ANNUAL FINANCIAL REPORT



For the year ended September 30, 2016

Office of the County Auditor
Jacqueline Latham, CPA
County Auditor

LUBBOCK COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2016

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2016

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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 3, 2017

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, 2016, 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, 2016, 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, 2016, are fairly presented in conformity with GAAP. The auditor's report is presented as the first component of the financial section of this report.

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

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

PROFILE OF THE GOVERNMENT

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

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

The board of the Lubbock County Hospital District, a separate political subdivision of the State created under the authority of Article 9, Section 4 of the State Constitution, as well as some of the board members of the Lubbock Central Appraisal District and Mental Health and Mental Retardation Board, are appointed or voted on by the Lubbock County Commissioners' Court. 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 299,453, 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 2017 Budget was challenging considering the limited resources available to plan for completion of major renovation projects, support technology enhancements and provide minimal payroll increases to employees while preserving permanent improvements and fund balance.

Major Funding Issues Facing 2017 Budget

Providing resources to complete the Law Enforcement Center and CRTC renovations was a major concern during the 2017 budget process. Providing increases for employees and replacing aging voting equipment impacted budget decisions as well.

Permanent improvement funds had dwindled as funds had been diverted to fund serious issues in other facets of the County in recent budget years. Improvements were needed to preserve, maintain and upgrade life safety issues throughout numerous County buildings. During 2013, debt was restructured and Tax Notes issued to partially fund renovations to the Law Enforcement Center and CRTC building. These proceeds will be spent during the 2017 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. Discussions occur throughout the year to plan for the future needs of the County. The Facilities Director presents a 5-year plan to Commissioners' Court for consideration during budget hearings to allocate resources for improvements and/or expansion. After careful consideration the Court will set priorities and appropriate funding for annual and multi-year projects.

ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lubbock County, Texas for its comprehensive annual financial report for the fiscal year ended September 30, 2015. This was the eleventh 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 2016 fiscal year beginning October 1, 2015. This was the seventh consecutive year that the government has achieved this award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including a policy statement, a financial plan, an operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

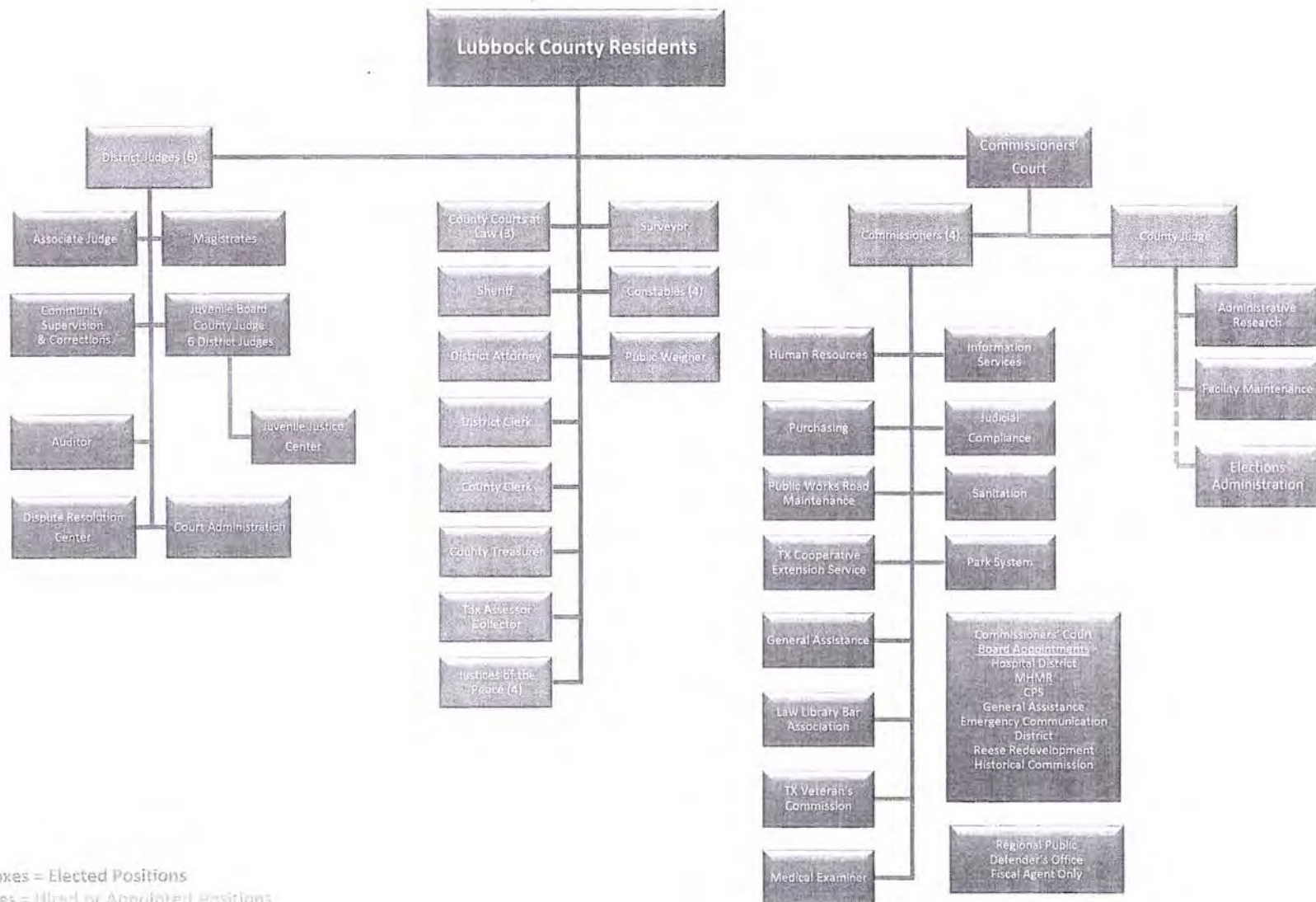
The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated services of the Auditor's Office Staff. I sincerely appreciate the loyalty and dedication of my staff for their extra efforts to produce timely and accurate records for Lubbock County. They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

Respectfully submitted,

A handwritten signature in cursive script that reads "Jacqueline Latham". The signature is written in dark ink and is positioned below the "Respectfully submitted," text.

Jacqueline Latham, CPA
Lubbock County Auditor

Lubbock County Organization Chart



Green Boxes = Elected Positions

Blue Boxes = Hired or Appointed Positions

FY 2016



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, 2015

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" Sedeno	Commissioner, Precinct No. 3
Patti Jones	Commissioner, Precinct No. 4
<u>County and Precinct Officials</u>	
Mark J. Hocker	Judge, County Court at Law #1
Drue Farmer	Judge, County Court at Law #2
Judy Parker	Judge, County Court at Law #3
Dean Stanzione	Director of Court Administration
Kelly Pinion	County Clerk
Kelly Rowe	Sheriff
Ronnie Keister	Tax Assessor-Collector
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
Mande Reeves- Interim	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
Mark Johnston	Director of Information Technology
Linda Lemon	Central Archivist/Records Manager

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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit (an enterprise fund), University Medical Center, Lubbock, Texas. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for University Medical Center, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of University Medical Center 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas as of September 30, 2016, 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 2016, Lubbock County, Texas adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 72, *Fair Value*. Our opinion is not modified with respect to this matter.

As described in Note A to the financial statements, in 2016, Lubbock County, Texas adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 76, *Hierarchy of GAAP*. 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 and other auditors have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lubbock County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of state awards is presented for purposes of additional analysis as required by the State of Texas Uniform Grant Management Standards and is also not a required part of the basic financial statements.

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

other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2017 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 ; Pella LP

Lubbock, TX
March 3, 2017

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, 2016. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

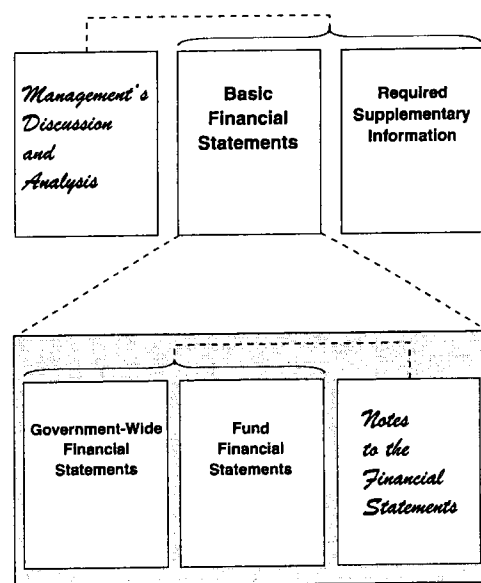
- The County's total combined net position was \$150,214,526 at September 30, 2016.
- During the year, the County's expenses and transfers out were \$6,041,237 less than the \$118,328,272 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$40,248,956.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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



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


Summary  Detail

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

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.

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

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

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

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

Fund Financial Statements

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

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

The County has the following kinds of funds:

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

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

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 \$2,878,314 in expenditures for the year ended September 30, 2016.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's combined net position was \$150,214,526 at September 30, 2016.

	Governmental Activities		Total Percentage Change
	<u>2016</u>	<u>2015</u>	<u>2015-2016</u>
Current assets:			
Pooled cash & cash equiv.	\$16,254,925	\$11,571,809	40.47%
Investments	71,351,857	74,683,139	(4.46)%
Receivables			
Taxes	190,154	146,783	29.55%
Other	9,310,829	7,941,289	17.25%
Fines, Fees, & Court Costs	948,720	964,395	(1.63)%
Inventories	1,046	997	4.91%
Prepaid Items	410,024	544,840	(24.74)%
Total current assets:	<u>98,467,555</u>	<u>95,853,252</u>	
Noncurrent assets:			
Land	2,626,789	2,626,788	0%
Buildings & improvements	169,687,200	169,462,049	.13%
Construction in Progress	10,811,084	1,901,261	468.63%
Furniture and equipment	41,029,450	37,616,486	9.07%
Infrastructure	57,753,765	57,753,765	0%
Less accumulated depr.	(147,014,049)	(137,955,079)	6.57%
Total noncurrent assets	<u>134,894,239</u>	<u>131,405,270</u>	
Total Assets	<u>233,361,794</u>	<u>227,258,522</u>	
Deferred Outflows of Resources:			
Deferred Outflows for Refundings	1,542,546	1,695,879	(9.04)%
Deferred Outflows Related to Pensions	20,013,094	6,423,472	211.56%
Total Deferred Outflows of Resources	<u>21,555,640</u>	<u>8,119,351</u>	
Current liabilities:			
Payroll taxes	2,003,030	1,661,103	20.58%
Accounts payable	8,248,650	5,882,503	40.22%
Due to other govts	1,812,587	1,807,638	.27%
Accrued wages	2,045,762	1,677,804	21.93%
Other liabilities	53,893	48,763	10.52%
Unearned revenue	359,220	362,065	(.79)%
Accrued interest payable	249,326	277,935	(10.29)%
Unamortized premiums/discounts	56,685	256,697	77.92%
Total current liabilities	<u>14,829,153</u>	<u>11,974,508</u>	

Non-current liabilities:			
Due within one year	7,816,563	7,788,562	.36%
Due in more than one year	54,568,807	58,525,579	(6.76)%
Net pension liability	24,061,809	12,915,935	86.30%
Total Liabilities	101,276,332	91,204,584	
Deferred Inflows of Resources:			
Deferred Inflows Related to Pensions	3,426,576	0	100%
Total Deferred Inflows of Resources	3,426,576	0	
Net Position:			
Net Investment in Capital Assets	76,324,657	82,314,165	7.28%
Restricted For:			
Debt Service	994,258	1,235,295	(19.51)%
Capital Projects	2,893,879	6,882,519	(57.95)%
Unrestricted	70,001,732	53,741,310	30.26%
Total Net Position	\$150,214,526	\$144,173,289	

The \$70,001,732 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 (51 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.

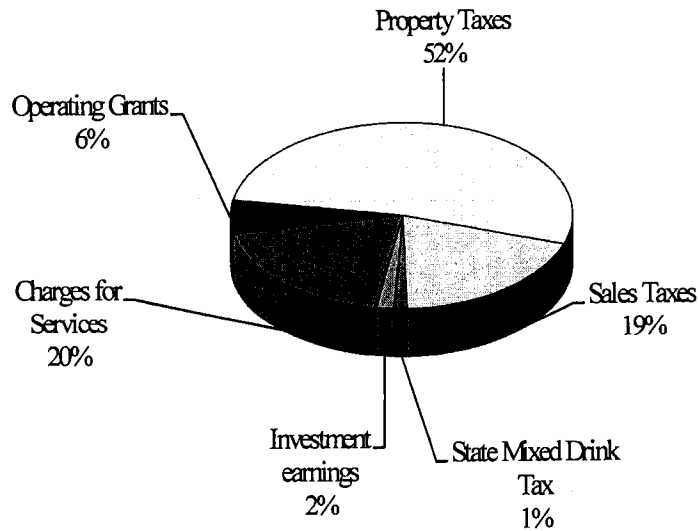
At the end of the current fiscal year, the County is able to report positive balances in all three categories of net position.

Changes in net position. The County's total governmental activity revenues were \$118,328,272. A significant portion, 52 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 20 percent comes from charges for services, 19 percent comes from sales taxes, 6 percent comes from operating grants, 2 percent comes from investment earnings, and 1 percent comes from state mixed drink tax.

The total cost of all programs and services was \$112,287,035; 39.21 percent of these costs are for public safety.

The County's net position increased \$6,041,237 during the current fiscal year. The increase in appraised property values and tax rates led to an increase in property taxes of \$5,244,774. Sales tax collections also increased \$115,707. Conservative spending resulted in savings over anticipated expenditures.

**Figure A-3 County
Sources of Revenue for Fiscal Year 2016**



	Governmental Activities		Total Percentage Change
	20106	2015	2015-2016
Program Revenues:			
Charges for services	\$23,060,523	\$22,457,409	2.69%
Operating grants & contrib.	7,588,130	6,865,271	10.53%
Property taxes- general	53,806,818	48,567,727	10.79%
Property taxes- debt service	7,461,649	7,455,966	.08%
Sales taxes	22,716,490	22,600,783	.51%
State mixed drink tax	1,301,788	1,281,088	1.62%
Bingo tax proceeds	248,720	283,826	(12.37)%
Investment earnings	1,808,370	3,989,362	(54.67)%
Disposal of Property	223,551	409,469	(45.40)%
Miscellaneous	112,233	89,256	25.74%
Total Revenues	118,328,272	114,000,157	
Expenses:			
General administration	11,191,118	9,143,526	22.39%
Financial administration	4,049,396	3,927,700	3.10%
Judicial	17,093,442	16,458,250	3.86%
Legal	7,886,231	7,711,923	2.26%
Public safety	44,032,975	43,708,906	.74%
Correctional	8,135,575	8,695,569	(6.44)%
Facilities	7,675,703	7,882,868	(2.63)%
Health	244,319	240,303	1.67%
Welfare	514,458	545,741	(5.73)%
Conservation	284,984	287,673	(.93)%
Elections	2,285,631	1,438,257	58.92%
Culture/Recreation	715,178	680,980	5.02%
Transportation	5,949,753	6,969,138	(14.63)%
Interest & fiscal charges	2,228,272	2,480,969	(10.19)%
Total expenses	112,287,035	110,171,803	
Increase (Decrease) in net position			
	6,041,237	3,828,354	57.80%
Net position- beginning	144,173,289	140,344,935	
Increase/(Decrease) in Net Position	\$150,214,526	\$144,173,289	4.19%

As mentioned earlier, property tax revenues have increased by \$5,244,774 (9.36 percent). This increase is due to increased appraised property and an increase in tax rates.

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

- The cost of all *governmental* activities this year was \$112,287,035.
- The amount that our taxpayers paid for these activities through property taxes was \$61,268,467.
- Some of the cost was paid by those who directly benefited from the programs \$23,060,523 or
- By grants and contributions \$7,588,130.

Net Cost of Selected County Functions

	Total Cost of Services		Total Change	Net Cost of Services		Total Change
	2016	2015		2016	2015	
Public Safety	44,032,975	43,708,906	.74%	38,862,290	38,724,048	.36%
Judicial	17,093,442	16,458,250	3.86%	7,423,612	7,113,938	4.35%
Correctional	8,135,575	8,695,569	(6.44)%	5,027,209	5,615,411	(10.47)%
General Administration	11,191,118	9,143,526	22.39%	9,741,081	8,027,449	21.35%
Debt Service – Interest & Related Costs	2,228,272	2,480,969	(10.19)%	2,228,272	2,480,969	(10.19)%

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 \$70,075,212, a decrease of \$3,886,623 in comparison with the prior year. Approximately 38 percent of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. Approximately 43 percent of the fund balance is restricted to indicate that it is not available for new spending because it is legally restricted for debt service, capital projects, and a variety of other restricted purposes.

The fund balance of the County's general fund decreased by \$2,538,957 during the current fiscal year. An increase in appraised property values increased property tax revenue by \$5,061,009. The County's expenditures increased \$3,042,483 during the current year. Increased health insurance costs accounted for approximately \$800,000 of this increase. Transfers to other funds increased \$3,721,221 during the current fiscal year. The County transferred \$3,785,679 to a capital project fund in order to budget for the completion of the Law Enforcement Center.

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	\$1,301,825	75% of the savings is attributed to professional/contract services and insurance costs being lower than anticipated. The remaining 25% is a result of conservative spending by departments.
Judicial	\$365,984	Savings are attributed to conservative spending.
Legal	\$455,831	The majority (88%) of the savings is derived from underutilization of salary and benefits.

Public Safety	\$1,528,362	Approximately half of the savings is due to underutilization of salary and benefits. Vehicle operations and maintenance expenditures were lower and accounts for 11% of the savings. Food and inmate supplies accounts for an additional 7% of the savings. Conservative department spending resulted in the remaining savings.
Facilities Maintenance	\$1,017,249	Lower utility costs accounts for 50% of the savings. Underutilization of salary and benefits accounts for 18% with equipment operation/maintenance, building maintenance and contract services delivering 20% of the savings.
Elections	\$561,866	Professional services makes up 42% of the savings due to a reduction of the need for election workers, 26% is due to underutilization of salary and benefits and the remainder comes from operations with significant savings in supplies, communications, non-capital equipment and rentals and leases.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2016, the County had invested \$134,894,239 in a broad range of capital assets, including land, equipment, buildings, and vehicles.

	Governmental Activities		Total Percentage Change 2015-2016
	2016	2015	
Land	\$2,626,789	\$2,626,788	0%
Buildings and improvements	169,687,200	169,462,049	.13%
Furniture & equipment	41,029,450	37,616,486	9.07%
Infrastructure	57,753,765	57,753,765	0%
Construction in Progress	10,811,084	1,901,261	468.63%
Totals at historical cost	281,908,288	269,360,349	
Total accumulated depreciation	(147,014,049)	(137,955,079)	6.57%
Net capital assets	<u>\$134,894,239</u>	<u>\$131,405,270</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 \$86,447,179 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 2015-2016
	2016	2015	
Bond payable	\$42,735,000	47,305,000	(10.69)%
Tax Notes	4,685,000	5,760,000	(18.66)%
Plus (Less) Deferred amts			
Bond Premium	933,373	1,148,253	(18.71)%
Capital Lease	104,380	432,470	(75.86)%
Accrued Personal Leave	2,273,242	2,151,962	5.64%
Other Post Empl. Benefits	11,654,375	9,516,456	22.47%
Net Pension Liability	24,061,809	12,915,935	86.30%
Total Long Term Debt	<u>\$86,447,179</u>	<u>\$79,230,07</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 2017 budget preparation increased by \$801,847,891 or approximately 4.46% from 2016.

These indicators were taken into account when adopting the general fund budget for 2017. Amounts available for appropriation in the general fund budget are \$97,801,245 an increase of 4.19 percent over the final 2016 budget of \$93,893,128. 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 10.74 percent to \$108,361,363 over the final 2016 budget of \$97,885,456. The increase can be attributed to providing increases for all employees, planning for completion of the Law Enforcement Center and CRTC renovations, and providing resources for technology enhancements and additional maintenance personnel due to expanding facilities.

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, 2016

	Primary Governmental Activities	Component Unit
ASSETS:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 16,254,925	152,667,000
<i>Investments</i>	71,351,857	66,817,000
<i>Receivables (net of allowances for uncollectibles):</i>		
<i>Taxes</i>	190,154	17,097,000
<i>Other</i>	9,310,829	70,812,000
<i>Fines, Fees, & Court Costs</i>	948,720	
<i>Inventories</i>	1,046	12,684,000
<i>Prepaid Items</i>	410,024	9,535,000
<i>Assets whose use is limited or restricted</i>		72,846,000
<i>Other Assets</i>		3,808,000
<i>Land</i>	2,626,789	20,876,000
<i>Buildings</i>	169,687,200	242,094,000
<i>Equipment</i>	41,029,450	227,543,000
<i>Construction In Progress</i>	10,811,084	16,299,000
<i>Infrastructure</i>	57,753,765	
<i>Accumulated Depreciation</i>	(147,014,049)	(289,701,000)
Total Assets	<u>233,361,794</u>	<u>623,377,000</u>
DEFERRED OUTFLOWS OF RESOURCES:		
<i>Deferred Charges for Refundings</i>	1,542,546	
<i>Deferred Charges related to Pensions</i>	20,013,094	
Total Deferred Outflows of Resources	<u>21,555,640</u>	
LIABILITIES:		
<i>Payroll Taxes and Related Items</i>	2,003,030	15,743,000
<i>Accounts Payable</i>	8,248,650	26,335,000
<i>Due to Other Governments</i>	1,812,587	
<i>Accrued Wages</i>	2,045,762	
<i>Other Liabilities</i>	53,893	18,875,000
<i>Unearned Revenue</i>	359,220	
<i>Estimated Health and Insurance Program Settlement</i>		2,627,000
<i>Accrued Interest Payable</i>	249,326	
<i>Unamortized Premiums/Discounts</i>	56,685	
<i>Noncurrent Liabilities:</i>		
<i>Due within one year</i>	7,816,563	
<i>Due in more than one year</i>	54,568,807	1,784,000
<i>Net pension liability</i>	24,061,809	
Total Liabilities	<u>101,276,332</u>	<u>65,364,000</u>
DEFERRED INFLOWS OF RESOURCES:		
<i>Deferred Inflows related to Pensions</i>	3,426,576	
Total Deferred Inflows of Resources	<u>3,426,576</u>	
NET POSITION:		
<i>Net Investment in Capital Assets</i>	76,324,657	217,111,000
<i>Restricted For:</i>		
<i>Debt Service</i>	994,258	
<i>Capital Projects</i>	2,893,879	
<i>Unrestricted</i>	70,001,732	340,902,000
Total Net Position	<u>\$ 150,214,526</u>	<u>558,013,000</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
PRIMARY GOVERNMENT:			
Governmental Activities:			
General Administration	\$ 11,191,118	\$ 1,450,037	\$
Financial Administration	4,049,396	3,445,865	
Judicial	17,093,442	5,929,190	3,740,640
Legal	7,886,231	988,029	1,138,873
Public Safety	44,032,975	4,882,512	288,173
Correctional	8,135,575	743,047	2,365,319
Facilities	7,675,703	722,287	
Health	244,319	47,480	
Welfare	514,458		
Conservation	284,984		
Elections	2,285,631	943,551	
Culture/Recreation	715,178	4,400	24,410
Transportation	5,949,753	3,904,125	30,715
Interest and Fiscal Charges	2,228,272		
Total Governmental Activities	112,287,035	23,060,523	7,588,130
Total Primary Government	<u>\$ 112,287,035</u>	<u>\$ 23,060,523</u>	<u>\$ 7,588,130</u>
COMPONENT UNIT:			
University Medical Center- Enterprise	\$ 553,144,000	\$ 557,634,000	\$

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 Position
Net Position - Beginning
Net Position - Ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position	
Governmental Activities	Component Unit
\$ (9,741,081)	
(603,531)	
(7,423,612)	
(5,759,329)	
(38,862,290)	
(5,027,209)	
(6,953,416)	
(196,839)	
(514,458)	
(284,984)	
(1,342,080)	
(686,368)	
(2,014,913)	
(2,228,272)	
(81,638,382)	
(81,638,382)	

\$ 4,490,000

53,806,818	20,457,000
7,461,649	
22,716,490	
1,301,788	
248,720	
1,808,370	1,792,000
112,233	27,272,000
223,551	
87,679,619	49,521,000
6,041,237	54,011,000
144,173,289	504,002,000
\$ 150,214,526	\$ 558,013,000

LUBBOCK COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Assets:			
Pooled Cash & Cash Equivalents	\$ 5,307,314	\$ 8,486,950	\$ 13,794,264
Investments	35,273,544	23,238,589	58,512,133
Receivables (net of allowances for uncollectibles):			
Taxes	158,188	31,966	190,154
Other	5,398,124	3,860,350	9,258,474
Fines, Fees, & Court Costs	948,720		948,720
Due from Other Funds	647		647
Prepaid Items	365,086	13,342	378,428
Inventories	968	78	1,046
Total Assets	<u>\$ 47,452,591</u>	<u>\$ 35,631,275</u>	<u>\$ 83,083,866</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
Payroll Taxes and Related Items	\$ 1,603,971	\$ 399,059	\$ 2,003,030
Accounts Payable	1,821,913	3,817,828	5,639,741
Due to Other Governments	1,005,232	807,355	1,812,587
Due to Other Funds		647	647
Accrued Wages	1,639,709	406,053	2,045,762
Other Liabilities	53,893		53,893
Unearned Revenue:			
Other		359,222	359,222
Unamortized Premiums/Discounts	56,685		56,685
Total Liabilities	<u>6,181,403</u>	<u>5,790,164</u>	<u>11,971,567</u>
Deferred Inflows of Resources:			
Fines, Fees, & Court Costs	948,720		948,720
Unavailable Revenue- Property Taxes	73,512	14,855	88,367
Total Deferred Inflows of Resources	<u>1,022,232</u>	<u>14,855</u>	<u>1,037,087</u>
Fund Balances			
Nonspendable	366,054	13,420	379,474
Restricted For:			
Debt Service		994,258	994,258
Capital Projects		2,893,879	2,893,879
County Road Construction & Maintenance		7,631,692	7,631,692
Parks and Recreation		1,255,744	1,255,744
Building Construction & Improvement		3,022,794	3,022,794
Juvenile Services		1,633,975	1,633,975
Information and Technology		640,613	640,613
Election Services		961,084	961,084
Dispute Resolution		20,812	20,812
Criminal Justice		722,745	722,745
Child & Family Services		22,504	22,504
Law Library Program		10,246	10,246
Records Preservation		5,131,509	5,131,509
Historical Preservation Programs		10,075	10,075
Public Defender Program		2,491,639	2,491,639
Inmate Welfare		2,369,267	2,369,267
Committed For:			
Committed Capital Improvements	12,275,000		12,275,000
Assigned For:			
Insurance Claims	875,000		875,000
Unassigned	26,732,902		26,732,902
Total Fund Balances	<u>40,248,956</u>	<u>29,826,256</u>	<u>70,075,212</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 47,452,591</u>	<u>\$ 35,631,275</u>	<u>\$ 83,083,866</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2016**

Total fund balances - governmental funds balance sheet \$ 70,075,212

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.	134,894,240
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	88,369
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	12,775,427
Payables for bond principal which are not due in the current period are not reported in the funds.	(42,735,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(104,380)
Payables for bond interest which are not due in the current period are not reported in the funds.	(249,326)
Payables for tax notes which are not due in the current period are not reported in the funds.	(4,685,000)
Payables for accrued personal leave which is not due in the current period are not reported in the funds.	(2,273,242)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	948,720
Deferred charges for bonds are deferred in the SNP but not in the funds.	1,542,545
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(24,061,809)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(3,426,576)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	20,013,094
Payables for OPEB which is not due in the current period is not reported in the funds.	(11,654,375)
Bond and tax note premiums are amortized in the SNP but not in the funds.	(933,373)

Net position of governmental activities - Statement of Net Position \$ 150,214,526

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenue:			
Taxes			
Property Tax	\$ 51,689,937	\$ 9,513,489	\$ 61,203,426
Sales Tax	22,716,490		22,716,490
Licenses and permits	178,802		178,802
Intergovernmental	2,978,429	6,430,860	9,409,289
Indigent Defense Grant		3,530,400	3,530,400
Fees of Office	3,057,037	2,003,129	5,060,166
Commissions	3,571,650		3,571,650
Charges for Services	1,889,087	4,756,544	6,645,631
Fines and Forfeitures	967,835	146,584	1,114,419
Investment Earnings	952,685	441,806	1,394,491
Other	1,127,015	2,092,399	3,219,414
Total revenues	<u>89,128,967</u>	<u>28,915,211</u>	<u>118,044,178</u>
Expenditures:			
Current:			
General Administration	9,010,661	1,377,584	10,388,245
Financial Administration	4,012,140		4,012,140
Judicial	12,167,135	4,834,540	17,001,675
Legal	5,877,527	1,777,267	7,654,794
Public Safety	37,626,991	1,539,698	39,166,689
Correctional	242,917	7,692,507	7,935,424
Facilities	5,732,617	636,227	6,368,844
Health	244,068		244,068
Welfare	514,174		514,174
Conservation	273,921		273,921
Elections	1,570,465	675,138	2,245,603
Culture/Recreation	236,007	368,040	604,047
Transportation	42,626	3,921,690	3,964,316
Capital Outlay	2,190,998	11,289,226	13,480,224
Debt Service:			
Principal Retirement		5,973,091	5,973,091
Interest and Fiscal Charges		2,103,546	2,103,546
Total expenditures	<u>79,742,247</u>	<u>42,188,554</u>	<u>121,930,801</u>
Excess (deficiency) of revenues (under) expenditures	9,386,720	(13,273,343)	(3,886,623)
Other financing sources (uses):			
Transfers in		14,629,624	14,629,624
Transfers out	(11,925,677)	(2,703,947)	(14,629,624)
Total other financing sources (uses)	<u>(11,925,677)</u>	<u>11,925,677</u>	
Net change in fund balances	(2,538,957)	(1,347,666)	(3,886,623)
Fund balances/equity, October 1	42,787,913	31,173,922	73,961,835
Fund balances/equity, September 30	<u>\$ 40,248,956</u>	<u>\$ 29,826,256</u>	<u>\$ 70,075,212</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Net change in fund balances - total governmental funds	\$ (3,886,623)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	13,480,224
The depreciation of capital assets used in governmental activities is not reported in the funds.	(9,811,432)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(179,823)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	65,041
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	4,570,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	328,091
Repayment of tax note principal is an expenditure in the funds but is not an expense in the SOA.	1,075,000
(Increase) decrease in accrued interest from beginning of period to end of period.	28,609
The net revenue (expense) of internal service funds is reported with governmental activities.	3,568,308
Personal leave is reported as the amount earned in the SOA but as the amount paid in the funds.	(121,281)
OPEB obligations are reported in the SOA but not in the funds.	(2,137,919)
Revenues in the SOA for court fines not providing current financial resources are not reported in the funds.	(15,675)
Bond premiums and similar items are amortized in the SOA, but not in the funds.	214,880
Bond charges are deferred in the SOA but not in the funds.	(153,335)
Pension contributions made before the measurement date and during the previous FY were expended and reduced NPL.	(4,099,032)
Pension contributions made after the measurement date but in current FY were de-expended and recorded as deferred resource outflows.	4,159,825
The County's share of the unrecognized deferred inflows and outflows for the pension plan was amortized.	(581,108)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(462,513)
Change in net position of governmental activities - Statement of Activities	\$ <u>6,041,237</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2016

	Internal Service Funds
ASSETS:	
Current Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,460,661
<i>Investments</i>	12,839,724
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	52,355
<i>Prepaid Items</i>	31,596
Total Current Assets	15,384,336
Total Assets	<u>\$ 15,384,336</u>
LIABILITIES:	
Current Liabilities:	
<i>Accounts Payable</i>	\$ 2,608,909
Total Current Liabilities	2,608,909
Total Liabilities	<u>2,608,909</u>
NET POSITION:	
Restricted For:	
<i>Workers Compensation Claims</i>	8,354,387
<i>Health Insurance Claims</i>	4,421,040
Total Net Position	<u>\$ 12,775,427</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, 2016

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 14,322,733
Total Operating Revenues	<u>14,322,733</u>
OPERATING EXPENSES:	
<i>Professional Services</i>	67,434
<i>Administration</i>	1,718,309
<i>Insurance/Bonds</i>	148,396
<i>Paid Claims</i>	9,019,960
Total Operating Expenses	<u>10,954,099</u>
Operating Income	<u>3,368,634</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	<u>199,672</u>
Total Non-operating Revenues (Expenses)	<u>199,672</u>
Net Income	<u>3,568,306</u>
Net Position, October 1	9,207,121
Net Position, September 30	<u>\$ 12,775,427</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, 2016

	Internal Service Funds
Cash Flows from Operating Activities:	
<i>Interfund Services Provided and Used</i>	\$ 14,317,128
<i>Cash Payments to Suppliers for Goods and Services</i>	(10,669,990)
Net Cash Provided (Used) by Operating Activities	<u>3,647,138</u>
Cash Flows from Investing Activities:	
<i>Purchase of Investment Securities</i>	(2,531,509)
<i>Interest and Dividends on Investments</i>	199,672
Net Cash Provided (Used) for Investing Activities	<u>(2,331,837)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,315,301
Cash and Cash Equivalents at Beginning of Year	1,145,360
Cash and Cash Equivalents at End of Year	<u>\$ 2,460,661</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ 3,368,634
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	(5,605)
<i>Decrease (Increase) in Prepaid Items</i>	8,537
<i>Increase (Decrease) in Accounts Payable</i>	275,572
Total Adjustments	<u>278,504</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 3,647,138</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2016

	<u>Agency Funds</u>
ASSETS AND OTHER DEBITS	
Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 8,425,550
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	132,443
<i>Prepaid Items</i>	26,726
Total Assets and Other Debits	<u>\$ 8,584,719</u>
LIABILITIES, EQUITY AND OTHER CREDITS	
Liabilities:	
<i>Payroll Taxes and Related Items</i>	\$ 163,482
<i>Accounts Payable</i>	104,072
<i>Due to Other Governments</i>	227,537
<i>Accrued Wages</i>	246,426
<i>Due to Trust Beneficiaries</i>	4,679,836
<i>Other Liabilities</i>	3,163,366
Total Liabilities	<u>8,584,719</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 8,584,719</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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", GASB Statement No. 39, "Determining Whether Certain Organizations are Component Units", and GASB Statement 61, "The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34", 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, 2015 financial statements for University Medical Center, Lubbock, Texas may be obtained at the administrative office:

University Medical Center
603 Indiana Ave
Lubbock, Texas 79413

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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 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 fund:

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

In addition, the County reports the following fund types:

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

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

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

b. Measurement Focus, Basis of Accounting

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

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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 investment are pooled for investment purposes and each fund has an equity in the pooled cash amount and earnings therefrom.

b. Property Taxes

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

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

c. Inventories and Prepaid Items

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

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

d. Capital Assets

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

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

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

e. Receivable and Payable Balances

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

f. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to or deductions from 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 County before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when Lubbock County has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

- 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 and inventory.

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

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal 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:

Technology enhancements	\$ 500,000
CRTC renovations phase II-III	2,075,000
Renovate downtown service garage	2,200,000
916 main renovations (1st & 3rd floors)	2,000,000
LCJJC- inside classrooms	1,500,000
Loop 88 right of way costs	3,000,000
Inoperability	1,000,000

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
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4. New Accounting Standards Adopted

In fiscal year 2016, the County adopted two new statements of financial accounting standards issued by the Governmental Accounting Standards Board (GASB):

- Statement No. 72, *Fair Value Measurement and Application*
- Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Government*

- a. Statement No. 72 requires state and local governments to measure investments at fair value using a consistent definition and valuation techniques; also defines what assets and liabilities governments should measure at fair value and expands fair value disclosures in financial disclosure notes. While the Statement generally requires restatement of prior period balances in the year of implementation, the nature of the County's investments was such that their carrying amount was not affected.
- b. The GAAP hierarchy prioritizes guidance governments follow when preparing U.S. GAAP financial statements. Statement No. 76 reduces authoritative GAAP hierarchy from four categories to two and lists the order of priority for pronouncements to which a government should look for guidance.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

<u>Violation</u>	<u>Action Taken</u>
Expenditures exceeded appropriations in the following areas:	The County will review its procedures for amending the budget.
General Fund	
Appellate Courts	\$ 1,491
Community Supervision Corrections Department	1,997
Shallowater Park	
Utilities	283
Election Services Fund	
Supplies	33,659
Inmate Supply Fund	
Supplies	706
Professional Contract Services	46,374
CDA Business Crimes Fund	
Salaries	36,432
Supplies	8,124
SPATF Grant- CDA	
Salaries	1,225

C. Deposits and Investments

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

LUBBOCK COUNTY, TEXAS
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Cash Deposits:

At September 30, 2016, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$24,680,475 and the bank balance was \$28,396,424. The County's cash deposits at September 30, 2016 and during the year ended September 30, 2016, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

Investments:

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

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

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

The County's investments at September 30, 2016 are shown below.

<u>Investment or Investment Type</u>	<u>Weighted Average Maturity In Years</u>	<u>Fair Value</u>
Federal Home Loan Bank Notes	5	\$ 12,519,570
Federal Home Loan Mortgage Corp.	6	2,975,074
Federal National Mortgage Association	5	29,955,000
Federal Farm Credit Bank Notes	7	25,902,213
Total Investments		<u>\$ 71,351,857</u>
Portfolio Weighted Average Maturity	6	

Investment income reported on the financial statements includes unrealized gains on investments in the amount of \$169,688.

Analysis of Specific Deposit and Investment Risks:

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

a. Credit Risk

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
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At September 30, 2016, the County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

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

b. Custodial Credit Risk

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

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

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

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

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

c. Concentration of Credit Risk

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

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

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

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

d. Interest Rate Risk

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

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

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

e. Foreign Currency Risk

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

As of September 30, 2016, the following are the County's pooled cash and cash equivalents with respective maturities and credit rating:

Type of Deposit	Fair Value	Percentage	Maturity in Less Than One Year	Maturity in 1-10 Years	Maturity in Over 10 Years	Credit Rating
Cash	\$22,622,705	91.66%	\$22,622,705			N/A
Total Cash	22,622,705	91.66%	22,622,705			
Investment Pools:						AAAm
Texpool	2,057,770	8.34%	2,057,770			
Total Investment Pools	2,057,770	8.34%	2,057,770			
Total Pooled Cash and Cash Equivalents	<u>\$24,680,475</u>	<u>100.00%</u>	<u>\$24,680,475</u>			

Investment Accounting Policy

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

Public Funds Investment Pools

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

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

The County categorizes its fair value measurements with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

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hierarchy below. In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

As of September 30, 2016, Lubbock County had the following investments subject to the fair value measurement.

Fair Value Measurements Using:

Investment by Fair Value Level	Balance 09/30/16	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities:				
Federal Home Loan Bank Notes	\$ 12,519,570	\$ 12,519,570		\$
Federal Home Loan Mortgage Corp.	2,975,074	2,975,074		
Federal National Mortgage Association	29,955,000	29,955,000		
Federal Farm Credit Bank Notes	25,902,213	25,902,213		
Total Debt Securities	71,351,857	71,351,857		
Total Investments by Fair Value Level	\$ 71,351,857	\$ 71,351,857		\$

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

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

D. Receivables

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

	Governmental	
	General	Other Governmental Funds
Receivables		
Taxes	\$ 2,024,737	\$ 409,189
Fines, Fees, & Court Costs	1,185,900	
Other	5,398,124	3,860,350
Total Gross Receivables	8,608,761	4,269,539
Less: Allowance for Uncollectible Accounts		
Taxes	(1,866,549)	(377,223)
Fines, Fees, & Court Costs	(237,180)	
Net Total Receivables	\$ 6,505,032	\$ 3,892,316

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	Proprietary Internal Service	Fiduciary Agency	Total
Receivables			
Taxes	\$	\$	\$ 2,433,926
Fines, Fees & Court Costs			1,185,900
Other	52,355	132,443	9,443,272
Total Gross Receivables	52,355	132,443	13,063,098
Less: Allowance for			
Uncollectible Accounts			
Taxes			(2,243,772)
Fines, Fees, & Court Costs			(237,180)
Net Total Receivables	\$ 52,355	\$ 132,443	\$ 10,582,146

E. Capital Assets

Capital asset activity for the year ended September 30, 2016, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 2,626,789	\$	\$	\$ 2,626,789
Construction in progress	1,901,261	8,909,823		10,811,084
Total capital assets not being depreciated	4,528,050	8,909,823		13,437,873
<i>Capital assets being depreciated:</i>				
Buildings and improvements	169,462,049	225,151		169,687,200
Infrastructure	57,753,765			57,753,765
Furniture and equipment	37,616,486	4,345,249	932,285	41,029,450
Total capital assets being depreciated	264,832,300	4,570,400	932,285	268,470,415
Less accumulated depreciation for:				
Buildings and improvements	(63,564,261)	(5,182,975)		(68,747,236)
Infrastructure	(51,633,395)	(1,089,512)		(52,722,907)
Furniture and equipment	(22,757,423)	(3,538,945)	(752,462)	(25,543,906)
Total accumulated depreciation	(137,955,079)	(9,811,432)	(752,462)	(147,014,049)
Total capital assets being depr., net	126,877,221	(5,241,032)	179,823	121,456,366
Governmental activities capital assets, net	\$ 131,405,271	\$ 3,668,791	\$ 179,823	\$ 134,894,239

Depreciation was charged to functions as follows:

General Government	\$ 779,016
Financial Administration	20,272
Judicial	22,698
Legal	156,560
Public Safety	4,973,398
Correctional	323,365
Facilities	1,346,088
Conservation	9,829
Elections	32,564
Culture and Recreation	113,673
Transportation	2,033,969
	\$ 9,811,432

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2016, consisted of the following:

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

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

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2016, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Other Governmental Funds	\$ 11,925,677	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	2,703,947	Supplement other funds sources
	Total	<u>\$ 14,629,624</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:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal (PAR VALUE)</u>
Governmental Activities	4.00%	\$ 9,935,000
Governmental Activities	4.25%	4,965,000
Governmental Activities	4.50%	23,140,000
		<u>\$ 38,040,000</u>

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

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	5,650,000	671,175	6,321,175
2022-2023	12,090,000	550,125	12,640,125
Totals	<u>\$ 38,040,000</u>	<u>\$ 6,194,219</u>	<u>\$ 44,234,219</u>

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General Obligation Refunding Bonds, Series 2013

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

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

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

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2017	\$	172,700	172,700
2018		172,700	172,700
2019		172,700	172,700
2020		172,700	172,700
2021	635,000	163,175	798,175
2022-2026	4,060,000	416,325	4,476,325
Totals	<u>\$ 4,695,000</u>	<u>\$ 1,270,300</u>	<u>\$ 5,965,300</u>

Limited Tax Notes, Series 2013

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

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

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	2.00%	\$ 1,190,000
Governmental Activities	3.00%	1,220,000
Governmental Activities	4.00%	2,275,000
		<u>\$ 4,685,000</u>

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2017	\$ 1,115,000	\$ 129,100	\$ 1,244,100
2018	1,160,000	83,600	1,243,600
2019	1,190,000	48,500	1,238,500
2020	1,220,000	18,300	1,238,300
Totals	<u>\$ 4,685,000</u>	<u>\$ 279,500</u>	<u>\$ 4,964,500</u>

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

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,	
2017	\$ 107,912
Total minimum lease payments	107,912
Less: amounts representing interest	(3,532)
Present value of minimum lease payments	<u>\$ 104,380</u>

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, 2016, 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	\$ 42,610,000		\$ 4,570,000	\$ 38,040,000	\$ 4,760,000
Gen. oblig. refunding bds, 2013	4,695,000			4,695,000	
Limited Tax Notes	5,760,000		1,075,000	4,685,000	1,115,000
Plus (Less) Deferred Amounts					
Bond Premiums	1,148,253		214,880	933,373	154,984
Capital Leases	432,470		328,090	104,380	104,380
Accrued Personal Leave	2,151,962	3,617,471	3,496,191	2,273,242	1,682,199
Other Post-Employment Benefits	9,516,456	2,878,314	740,395	11,654,375	
Net Pension Liability	12,915,935	26,308,587	15,162,713	24,061,809	
Total governmental activities	<u>\$ 79,230,076</u>	<u>\$ 32,804,372</u>	<u>\$ 25,587,269</u>	<u>\$ 86,447,179</u>	<u>\$ 7,816,563</u>

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

LUBBOCK COUNTY, TEXAS

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

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

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

Bond Issue	Maturity Date	Interest Rate	Amount
General Oblig Bonds, Series 2003	02/15/17	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>\$ 37,950,000</u>

Certificate of Obligation Issue	Maturity Date	Interest Rate	Amount
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>\$ 7,790,000</u>

Continuing Disclosure

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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, 2016, as follows:

<u>Year Ending September 30,</u>	
2017	\$ 26,225
2018	26,225
2019	1,901
Total Minimum Rentals	<u>\$ 54,351</u>
Rental Expenditures in 2016	<u>\$ 26,225</u>

I. Risk Management

Lubbock County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, general liability, auto liability, law enforcement liability, public official liability, unemployment, and natural disasters. During fiscal year 2016, Lubbock County obtained auto liability, general liability, property, law enforcement liability, crime coverage, and public official liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Self Insurance Funds ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance.

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

J. Workers' Compensation

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

Claims information is as follows:

<u>Actuarial Date</u>	<u>Beginning Balance</u>	<u>Incurred Claims</u>	<u>Claim Payments</u>	<u>Ending Balance</u>
September 30, 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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

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

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

Employees covered by benefit terms:

At the December 31, 2015 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	458
Inactive employees entitled to but not yet receiving benefits	698
Active employees	1,217
Total covered employees	<u>2,373</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 10.35% and 10.07% in calendar years 2015 and 2016, respectively. The County's contributions to TCDRS for the year ended September 30, 2016 were 5,697,771, and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2015, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Actuarial assumptions:

The Total Pension Liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions:

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

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

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

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

Actuarial assumptions used in the December 31, 2015, valuation were based on the results of actuarial experience studies. The experience study in TCDRS was for the period January 1, 2009 through December 31, 2012. Assumptions are reviewed annually. Updated mortality assumptions were adopted in 2015. No additional changes were made for the 2015 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 2016 information for a 7-10 year time horizon.

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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	14.50%	5.45%
Private Equity	14.00%	8.45%
Global Equities	1.50%	5.75%
International Equities-Developed	10.00%	5.45%
International Equities-Emerging	8.00%	6.45%
Investment-Grade Bonds	3.00%	1.00%
High-Yield Bonds	3.00%	5.10%
Opportunistic Credit	2.00%	5.09%
Direct Lending	5.00%	6.40%
Distressed Debt	3.00%	8.10%
REIT Equities	3.00%	4.00%
Master Limited Partnerships (MLPs)	3.00%	6.80%
Private Real Estate Partnerships	5.00%	6.90%
Hedge Funds	25.00%	5.25%
Total	100.00%	

Discount Rate

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

Development of the Single Discount Rate:

	2015
Single Discount Rate	8.10%
Long-Term Expected Rate of Return	8.10%
Long-Term Municipal Bond Rate	N/A
Last year ending December 31 in the 100 year projection period for which projected benefit payments are fully funded	N/A

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Increase (Decrease)		
	\$ Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Changes in Net Pension Liability			
Balance at 12/31/2014	\$ 187,501,292	\$ 174,585,357	\$ 12,915,935
Changes for the year			
Service cost	7,564,459		7,564,459
Interest	15,205,988		15,205,988
Change of benefit terms	(1,430,072)		(1,430,072)
Effect of economic/demographic gains or losses	(4,283,220)		(4,283,220)
Changes of assumptions	1,926,362		1,926,362
Contributions - employer		5,636,975	(5,636,975)
Contributions - employee		3,812,446	(3,812,446)
Net investment income		(1,379,468)	1,379,468
Benefit payments, including refunds of employee contributions	(7,597,829)	(7,597,829)	
Administrative expense		(125,873)	125,873
Other changes		(106,437)	106,437
Net changes	\$ 11,385,688	\$ 239,814	\$ 11,145,874
Balance at 12/31/2015	\$ 198,886,980	\$ 174,825,171	\$ 24,061,809

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

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

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
County's net pension liability	\$ 51,726,195	\$ 24,061,809	\$ 1,263,557

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, 2016, the County recognized pension expense of \$6,680,598.

At September 30, 2016, 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	\$ 329,881	\$ 3,426,576
Changes in actuarial assumptions	\$ 1,541,089	\$
Difference between projected and actual investment earnings	\$ 13,982,297	\$
Contributions subsequent to the measurement date	\$ 4,159,827	\$
Total	\$ 20,013,094	\$ 3,426,576

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

\$4,159,827 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, 2016. 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:		
2016	\$	3,251,950
2017		3,251,950
2018		3,251,950
2019		2,670,841
2020		
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 \$655 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, 2016, for actual claims incurred and estimated claims incurred but not reported were \$1,153,267. 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 Sun Life Financial, a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$200,000 and for aggregate loss of \$7,970,857. 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, 2015, through Aetna Life Insurance Company.

Claims information is as follows:

Fiscal Year Ended	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
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
September 30, 2016	852,802	8,390,392	8,089,927	1,153,267

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

M. Post Employment Benefits Other than Pension Benefits

Retiree Insurance Benefits

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

Pre-65 Retiree

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

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

Post-65 Retiree

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

Retiree Insurance Eligibility Limitations

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

Employer Contribution

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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, 2016, is as follows:

Annual Required Contribution	\$ 2,450,073
Interest on OPEB Obligation	428,241
Adjustment to ARC	(396,760)
End of Year Annual OPEB Cost (Expense)	2,481,554
Net Estimated Employer Contributions	(343,635)
Increase in Net OPEB Obligation	2,137,919
Beginning of Year Net OPEB Obligation (Asset)	9,516,456
End of Year Net OPEB Obligation (Asset)	<u>\$ 11,654,375</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, 2016 and the preceding fiscal year were as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Amount Contributed	Percentage Contributed	Net OPEB Obligation
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
September 30, 2016	2,481,554	343,635	13.8%	11,654,375

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%

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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 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, 2016.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2016

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, 2016 was \$111,977 for medical services.

P. Financial Instruments

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

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

Q. Subsequent Events

On November 1, 2016, the County issued General Obligation Refunding Bonds, Series 2016 in the amount of \$34,225,000. The proceeds from the sale of the bonds will be used to refund certain outstanding ad valorem obligations for debt service savings and to pay the costs of issuance related to the bonds.

Subsequent events were evaluated through March 3, 2017, which is the date the financial statements were available to be issued. No other 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, 2016

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 52,097,930	\$ 52,097,930	\$ 51,689,937	\$ (407,993)
Sales Tax	23,467,000	23,467,000	22,716,490	(750,510)
Licenses and permits	150,000	150,000	178,802	28,802
Intergovernmental	3,315,391	3,315,391	2,978,429	(336,962)
Fees of Office	3,483,349	3,483,349	3,057,037	(426,312)
Commissions	4,644,302	4,644,302	3,571,650	(1,072,652)
Charges for Services	2,666,500	2,666,500	1,889,087	(777,413)
Fines and Forfeitures	1,332,484	1,332,484	967,835	(364,649)
Investment Earnings	850,000	850,000	952,685	102,685
Other	1,824,230	1,886,172	1,127,015	(759,157)
Total revenues	93,831,186	93,893,128	89,128,967	(4,764,161)
Expenditures:				
Current:				
General Administration				
Commissioners Court	512,681	515,787	504,237	11,550
County Judge	281,263	283,603	273,053	10,550
County Clerk	1,295,028	1,335,099	1,157,020	178,079
Information Systems	4,422,206	4,429,853	4,382,803	47,050
Self Insurance Claims	230,000	230,000		230,000
General Administration	4,408,322	2,976,825	2,232,979	743,846
Admin, Research	146,749	150,322	127,833	22,489
Judicial Compliance	390,840	390,997	332,736	58,261
Total General Administration	11,687,089	10,312,486	9,010,661	1,301,825
Financial				
Treasurer	265,078	265,748	234,531	31,217
Tax Assessor	1,742,846	1,743,440	1,624,593	118,847
Purchasing	380,097	383,641	361,788	21,853
Auditor	1,248,333	1,252,061	1,136,564	115,497
Human Resources	644,880	670,561	654,664	15,897
Total Financial	4,281,234	4,315,451	4,012,140	303,311
Judicial				
Courts	3,682,081	3,775,709	3,683,588	92,121
Appellate Courts	24,564	24,748	26,239	(1,491)
District Clerk	1,672,683	1,686,995	1,643,872	43,123
Justice of the Peace, Precinct 1	311,217	322,112	313,257	8,855
Justice of the Peace, Precinct 2	274,481	275,300	224,408	50,892
Justice of the Peace, Precinct 3	300,086	311,194	257,655	53,539
Justice of the Peace, Precinct 4	313,505	324,656	290,444	34,212
Central Jury	349,055	349,055	300,193	48,862
Judicial	5,019,837	5,463,350	5,427,479	35,871
Total Judicial	11,947,509	12,533,119	12,167,135	365,984
Legal				
Criminal District Attorney	6,333,167	6,333,358	5,877,527	455,831
Total Legal	6,333,167	6,333,358	5,877,527	455,831
Public Safety				
Constable 1	84,060	84,659	79,534	5,125
Constable 2	82,348	82,913	77,101	5,812
Constable 3	87,106	87,600	75,610	11,990
Constable 4	84,060	84,613	81,292	3,321
Medical Examiner	2,300,068	2,468,856	2,287,083	181,773

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Sheriff</i>	11,636,609	11,757,754	11,278,529	479,225
<i>Jail</i>	23,278,947	23,506,264	22,849,817	656,447
<i>Inmate Travel/Boarding</i>	120,000	120,000	47,813	72,187
<i>Public Safety</i>	970,708	962,694	850,212	112,482
<i>Total Public Safety</i>	<u>38,643,906</u>	<u>39,155,353</u>	<u>37,626,991</u>	<u>1,528,362</u>
<i>Correctional</i>				
<i>Community Supervision Corrections Dept</i>	240,920	240,920	242,917	(1,997)
<i>Total Correctional</i>	<u>240,920</u>	<u>240,920</u>	<u>242,917</u>	<u>(1,997)</u>
<i>Facilities</i>				
<i>Facilities (Maint)</i>	6,662,362	6,749,866	5,732,617	1,017,249
<i>Total Facilities</i>	<u>6,662,362</u>	<u>6,749,866</u>	<u>5,732,617</u>	<u>1,017,249</u>
<i>Health</i>				
<i>Sanitation</i>	263,171	263,392	244,068	19,324
<i>Total Health</i>	<u>263,171</u>	<u>263,392</u>	<u>244,068</u>	<u>19,324</u>
<i>Welfare</i>				
<i>General Assistance</i>	576,603	582,466	451,695	130,771
<i>Veteran Services</i>	58,292	68,994	62,479	6,515
<i>Total Welfare</i>	<u>634,895</u>	<u>651,460</u>	<u>514,174</u>	<u>137,286</u>
<i>Conservation</i>				
<i>Texas AgriLIFE Extension</i>	372,627	372,912	273,921	98,991
<i>Total Conservation</i>	<u>372,627</u>	<u>372,912</u>	<u>273,921</u>	<u>98,991</u>
<i>Elections</i>				
<i>Elections</i>	2,098,017	2,132,331	1,570,465	561,866
<i>Total Elections</i>	<u>2,098,017</u>	<u>2,132,331</u>	<u>1,570,465</u>	<u>561,866</u>
<i>Culture/Recreation</i>				
<i>Lubbock County Historical</i>	9,200	9,200	6,279	2,921
<i>Library Services</i>	239,728	239,728	229,728	10,000
<i>Total Culture/Recreation</i>	<u>248,928</u>	<u>248,928</u>	<u>236,007</u>	<u>12,921</u>
<i>Transportation</i>				
<i>Public Works</i>	240,468	246,468	42,626	203,842
<i>Total Transportation</i>	<u>240,468</u>	<u>246,468</u>	<u>42,626</u>	<u>203,842</u>
<i>Capital Outlay</i>	2,095,597	2,276,013	2,190,998	85,015
<i>Total expenditures</i>	<u>85,749,890</u>	<u>85,832,057</u>	<u>79,742,247</u>	<u>6,089,810</u>
Excess (deficiency) of revenues (under) expenditures	<u>8,081,296</u>	<u>8,061,071</u>	<u>9,386,720</u>	<u>1,325,649</u>
Other financing sources (uses):				
<i>Transfers out</i>	(12,051,355)	(12,053,399)	(11,925,677)	127,722
<i>Total other financing sources (uses)</i>	<u>(12,051,355)</u>	<u>(12,053,399)</u>	<u>(11,925,677)</u>	<u>127,722</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(3,970,059)</u>	<u>(3,992,328)</u>	<u>(2,538,957)</u>	<u>1,453,371</u>
Fund balances/equity, October 1	42,787,913	42,787,913	42,787,913	
Fund balances/equity, September 30	<u>\$ 38,817,854</u>	<u>\$ 38,795,585</u>	<u>\$ 40,248,956</u>	<u>\$ 1,453,371</u>

LUBBOCK COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT PLAN
YEAR ENDED SEPTEMBER 30, 2016
(AS REQUIRED BY GASB STATEMENT NO. 45)

EXHIBIT B-2

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									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total Pension Liability										
Service Cost	\$ 7,564,459	\$ 6,939,843	\$	\$	\$	\$	\$	\$	\$	\$
Interest (on the total pension liability)	15,205,988	14,000,099								
Effect of plan changes	(1,430,072)									
Effect of assumption changes or inputs	1,926,362									
Effect of economic/demographic gains or losses	(4,283,220)	549,801								
Benefit payments, including refunds of employee contributions	(7,597,829)	(6,722,749)								
Net Change in Total Pension Liability	11,385,688	14,766,994								
Total Pension Liability- Beginning	187,501,292	172,734,298								
Total Pension Liability- Ending (a)	<u>\$ 198,886,980</u>	<u>\$ 187,501,292</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Plan Fiduciary Net Position										
Contributions- Employer	\$ 5,636,975	\$ 5,735,720	\$	\$	\$	\$	\$	\$	\$	\$
Contributions- Employee	3,812,446	3,798,494								
Net Investment Income	(1,379,468)	10,930,992								
Benefit payments, including refunds of employee contributions	(7,597,829)	(6,722,749)								
Administrative Expense	(125,873)	(129,463)								
Other	(106,437)	(290,884)								
Net Change in Plan Fiduciary Net Position	\$ 239,814	\$ 13,322,110	\$	\$	\$	\$	\$	\$	\$	\$
Plan Fiduciary Net Position- Beginning	174,585,357	161,263,247								
Plan Fiduciary Net Position- Ending (b)	<u>\$ 174,825,171</u>	<u>\$ 174,585,357</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Net Pension Liability- Ending (a) - (b)	<u>\$ 24,061,809</u>	<u>\$ 12,915,935</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	87.90%	93.11%								
Covered Employee Payroll	\$ 54,463,516	\$ 54,264,173	\$	\$	\$	\$	\$	\$	\$	\$
Net Pension Liability as a Percentage of Covered Employee Payroll	44.18%	23.80%								

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

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

	Fiscal Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Contractually required contribution	\$ 5,697,771	\$ 5,621,943	\$	\$	\$	\$	\$	\$	\$	\$
Contributions in relation to the contractually required contribution	(5,697,771)	(5,621,943)								
Contribution deficiency (excess)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County's covered-employee payroll	\$ 56,168,414	\$ 54,012,022	\$	\$	\$	\$	\$	\$	\$	\$
Contributions as a percentage of covered-employee payroll	10.14%	10.41%								

Note: GASB 68, Paragraph 81.2b requires that the data in this schedule be presented as of the County's current fiscal year as opposed to the time period covered by the measurement date of January 1, 2015 - December 31, 2015.

* 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, 2016

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	14.4 years (based on contribution rate calculated in 12/31/15 valuation)
Asset Valuation Method	5 Year Smoothed Market
Inflation	3.0%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.

Other Information:

There were no changes in plan provisions during the year.

Budgetary Data:

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

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

LUBBOCK COUNTY

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a proposed operating budget for the fiscal year commencing the following October 1.
- b. After the presentation of the proposed budget and prior to September 1, the Commissioners' Court will conduct a series of hearings with the individual department heads to review and analyze their expenditure reports. These meetings are all open to the public to encourage public comment.
- c. Prior to September 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to October 1, two public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the coming budget year.
- e. All budget amendments are approved by the Commissioners' Court. From time to time, during the period covered by these financial statements, supplemental budget amendments were required and approved by the Commissioners' Court, under the provisions outlined above. Budgeted amounts presented in these financial statements are inclusive of any amendments made during the period October 1, 2015 through September 30, 2016.
- 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, 2016

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 7,710,365	\$ 155,920	\$ 620,665	\$ 8,486,950
<i>Investments</i>	19,161,520	818,580	3,258,489	23,238,589
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	6,682	25,284		31,966
<i>Other</i>	3,842,825	6,224	11,301	3,860,350
<i>Prepaid Items</i>	13,342			13,342
<i>Inventories</i>	78			78
Total Assets	<u>\$ 30,734,812</u>	<u>\$ 1,006,008</u>	<u>\$ 3,890,455</u>	<u>\$ 35,631,275</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 399,059	\$	\$	\$ 399,059
<i>Accounts Payable</i>	2,821,252		996,576	3,817,828
<i>Due to Other Governments</i>	807,355			807,355
<i>Due to Other Funds</i>	647			647
<i>Accrued Wages</i>	406,053			406,053
Unearned Revenue:				
<i>Other</i>	359,222			359,222
Total Liabilities	<u>4,793,588</u>		<u>996,576</u>	<u>5,790,164</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>	3,105	11,750		14,855
Total Deferred Inflows of Resources	<u>3,105</u>	<u>11,750</u>		<u>14,855</u>
Fund Balances				
<i>Nonspendable</i>	13,420			13,420
Restricted For:				
<i>Debt Service</i>		994,258		994,258
<i>Capital Projects</i>			2,893,879	2,893,879
<i>County Road Construction & Maintenance</i>	7,631,692			7,631,692
<i>Parks and Recreation</i>	1,255,744			1,255,744
<i>Building Construction & Improvement</i>	3,022,794			3,022,794
<i>Juvenile Services</i>	1,633,975			1,633,975
<i>Information and Technology</i>	640,613			640,613
<i>Election Services</i>	961,084			961,084
<i>Dispute Resolution</i>	20,812			20,812
<i>Criminal Justice</i>	722,745			722,745
<i>Child & Family Services</i>	22,504			22,504
<i>Law Library Program</i>	10,246			10,246
<i>Records Preservation</i>	5,131,509			5,131,509
<i>Historical Preservation Programs</i>	10,075			10,075
<i>Public Defender Program</i>	2,491,639			2,491,639
<i>Inmate Welfare</i>	2,369,267			2,369,267
Total Fund Balances	<u>25,938,119</u>	<u>994,258</u>	<u>2,893,879</u>	<u>29,826,256</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 30,734,812</u>	<u>\$ 1,006,008</u>	<u>\$ 3,890,455</u>	<u>\$ 35,631,275</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
Property Tax	\$ 2,051,840	\$ 7,461,649	\$	\$ 9,513,489
Intergovernmental	6,430,860			6,430,860
Indigent Defense Grant	3,530,400			3,530,400
Fees of Office	2,003,129			2,003,129
Charges for Services	4,756,544			4,756,544
Fines and Forfeitures	146,584			146,584
Investment Earnings	351,236	31,114	59,456	441,806
Other	2,092,399			2,092,399
Total revenues	<u>21,362,992</u>	<u>7,492,763</u>	<u>59,456</u>	<u>28,915,211</u>
Expenditures:				
Current:				
General Administration	1,377,584			1,377,584
Judicial	4,834,540			4,834,540
Legal	1,777,267			1,777,267
Public Safety	1,539,698			1,539,698
Correctional	7,692,507			7,692,507
Facilities	636,227			636,227
Elections	675,138			675,138
Culture/Recreation	368,040			368,040
Transportation	3,921,690			3,921,690
Capital Outlay	3,455,451		7,833,775	11,289,226
Debt Service:				
Principal Retirement	328,091	5,645,000		5,973,091
Interest and Fiscal Charges	14,746	2,088,800		2,103,546
Total expenditures	<u>26,620,979</u>	<u>7,733,800</u>	<u>7,833,775</u>	<u>42,188,554</u>
Excess (deficiency) of revenues (under) expenditures	(5,257,987)	(241,037)	(7,774,319)	(13,273,343)
Other financing sources (uses):				
Transfers in	10,843,945		3,785,679	14,629,624
Transfers out	(2,703,947)			(2,703,947)
Total other financing sources (uses)	<u>8,139,998</u>		<u>3,785,679</u>	<u>11,925,677</u>
Net change in fund balances	2,882,011	(241,037)	(3,988,640)	(1,347,666)
Fund balances/equity, October 1	23,056,108	1,235,295	6,882,519	31,173,922
Fund balances/equity, September 30	<u>\$ 25,938,119</u>	<u>\$ 994,258</u>	<u>\$ 2,893,879</u>	<u>\$ 29,826,256</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,103,673	\$ 89,788	\$ 24,722	\$ 40,694
<i>Investments</i>	5,794,285	471,382	129,790	213,640
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>		278	278	278
<i>Other</i>	141,916	1,666	480	775
<i>Prepaid Items</i>				
<i>Inventories</i>				
Total Assets	<u>\$ 7,039,874</u>	<u>\$ 563,114</u>	<u>\$ 155,270</u>	<u>\$ 255,387</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 69,299	\$ 1,752	\$ 1,841	\$ 1,371
<i>Accounts Payable</i>	149,067	1,249	1,256	1,631
<i>Due to Other Governments</i>				
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	63,679	1,909	1,889	1,755
<i>Unearned Revenue:</i>				
<i>Other</i>	173,938			
Total Liabilities	<u>455,983</u>	<u>4,910</u>	<u>4,986</u>	<u>4,757</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>		129	129	129
Total Deferred Inflows of Resources		<u>129</u>	<u>129</u>	<u>129</u>
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>	6,583,891			
<i>Parks and Recreation</i>		558,075	150,155	250,501
<i>Building Construction & Improvement</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Historical Preservation Programs</i>				
<i>Public Defender Program</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	<u>6,583,891</u>	<u>558,075</u>	<u>150,155</u>	<u>250,501</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 7,039,874</u>	<u>\$ 563,114</u>	<u>\$ 155,270</u>	<u>\$ 255,387</u>

	Shallowater Park	Permanent Improvement Fund	New Road Fund	TJJD-S Prevention/ Intervention	Star Program
\$	48,730 255,830	\$ 558,456 2,931,892	\$ 168,593 885,118	\$ 12,565	\$
	278 969	5,570 10,903	12,548		169,466
\$	<u>305,807</u>	<u>\$ 3,506,821</u>	<u>\$ 1,066,259</u>	<u>\$ 12,565</u>	<u>\$ 169,466</u>
\$	1,822 5,355	\$ 481,438	\$ 18,458	\$ 12,565	\$ 13,012 142,755
	1,488				13,699
	<u>8,665</u>	<u>481,438</u>	<u>18,458</u>	<u>12,565</u>	<u>169,466</u>
	<u>129</u> <u>129</u>	<u>2,589</u> <u>2,589</u>			
	297,013	3,022,794	1,047,801		
	<u>297,013</u>	<u>3,022,794</u>	<u>1,047,801</u>		
\$	<u>305,807</u>	<u>\$ 3,506,821</u>	<u>\$ 1,066,259</u>	<u>\$ 12,565</u>	<u>\$ 169,466</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund	Juvenile Food Service Fund
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 282,659	\$	\$ 130,326	\$
<i>Investments</i>	1,473,461			
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	6,165	86,047	55,440	26,644
<i>Prepaid Items</i>	8,865			
<i>Inventories</i>				
Total Assets	<u>\$ 1,771,150</u>	<u>\$ 86,047</u>	<u>\$ 185,766</u>	<u>\$ 26,644</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 49,651	\$ 32,338	\$ 72,351	\$ 2,125
<i>Accounts Payable</i>	34,408	25,605	32,666	15,837
<i>Due to Other Governments</i>				
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	44,251	28,104	80,749	3,333
<i>Unearned Revenue:</i>				
<i>Other</i>				5,349
Total Liabilities	<u>128,310</u>	<u>86,047</u>	<u>185,766</u>	<u>26,644</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>	8,865			
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Building Construction & Improvement</i>				
<i>Juvenile Services</i>	1,633,975			
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Historical Preservation Programs</i>				
<i>Public Defender Program</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	<u>1,642,840</u>			
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 1,771,150</u>	<u>\$ 86,047</u>	<u>\$ 185,766</u>	<u>\$ 26,644</u>

<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>
\$	\$	\$	\$	\$ 30,624 160,777
10,084	13,146	8,094	5,986	558
<u>\$ 10,084</u>	<u>\$ 13,146</u>	<u>\$ 8,094</u>	<u>\$ 5,986</u>	<u>\$ 191,959</u>
\$ 1,922 6,337	\$ 201 12,439	\$ 195 7,387	\$ 5,986	\$
1,825	506	512		
<u>10,084</u>	<u>13,146</u>	<u>8,094</u>	<u>5,986</u>	
				191,959
				<u>191,959</u>
<u>\$ 10,084</u>	<u>\$ 13,146</u>	<u>\$ 8,094</u>	<u>\$ 5,986</u>	<u>\$ 191,959</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	Indigent Defense Coordinator	CJD Drug Court	CO- Drug Court Fee	Dispute Resolution Fund
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$	\$	\$ 27,596	\$ 31,888
<i>Investments</i>			144,870	
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	16,457	11,649	1,902	5,801
<i>Prepaid Items</i>				3,344
<i>Inventories</i>				
Total Assets	<u>\$ 16,457</u>	<u>\$ 11,649</u>	<u>\$ 174,368</u>	<u>\$ 41,033</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 1,568	\$ 238	\$	\$ 5,059
<i>Accounts Payable</i>	13,120	10,942	7,397	7,595
<i>Due to Other Governments</i>				
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	1,769	469		4,173
<i>Unearned Revenue:</i>				
<i>Other</i>				50
Total Liabilities	<u>16,457</u>	<u>11,649</u>	<u>7,397</u>	<u>16,877</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				3,344
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Building Construction & Improvement</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				20,812
<i>Criminal Justice</i>			166,971	
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Historical Preservation Programs</i>				
<i>Public Defender Program</i>				
<i>Inmate Welfare</i>				
Total Fund Balances			<u>166,971</u>	<u>24,156</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 16,457</u>	<u>\$ 11,649</u>	<u>\$ 174,368</u>	<u>\$ 41,033</u>

USDA AG Mediation	Domestic Relations Office	Law Library	Election Services Fund	Election Admin Fee Fund
\$	\$ 678	\$ 2,559 17,122	\$	\$ 32,623 171,272
29,427	33,356 1,123	4,433	485,106	345
<u>\$ 29,427</u>	<u>\$ 35,157</u>	<u>\$ 24,114</u>	<u>\$ 485,106</u>	<u>\$ 204,240</u>
\$ 1,488 26,969	\$ 4,434 5,100	\$ 1,253 10,299	\$ 365,773	\$
970	4,456	2,316		
<u>29,427</u>	<u>13,990</u>	<u>13,868</u>	<u>365,773</u>	
	1,123			
			119,333	204,240
	20,044	10,246		
	<u>21,167</u>	<u>10,246</u>	<u>119,333</u>	<u>204,240</u>
<u>\$ 29,427</u>	<u>\$ 35,157</u>	<u>\$ 24,114</u>	<u>\$ 485,106</u>	<u>\$ 204,240</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	Election Equipment Fund	Hazard Material EMG LEPC	Records Preservation Dist. Clerk	Co. Clerk Records Preservation
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 101,802	\$ 1,535	\$ 9,845	\$ 409,052
<i>Investments</i>	534,458		65,887	2,147,520
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	1,251		878	27,012
<i>Prepaid Items</i>				
<i>Inventories</i>				
Total Assets	<u>\$ 637,511</u>	<u>\$ 1,535</u>	<u>\$ 76,610</u>	<u>\$ 2,583,584</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$ 135	\$ 1,762
<i>Accounts Payable</i>			1,078	694
<i>Due to Other Governments</i>				
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>			657	2,260
Unearned Revenue:				
<i>Other</i>		1,535		
Total Liabilities		<u>1,535</u>	<u>1,870</u>	<u>4,716</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Building Construction & Improvement</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>	637,511			
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>			74,740	2,578,868
<i>Historical Preservation Programs</i>				
<i>Public Defender Program</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	<u>637,511</u>		<u>74,740</u>	<u>2,578,868</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 637,511</u>	<u>\$ 1,535</u>	<u>\$ 76,610</u>	<u>\$ 2,583,584</u>

<u>Comm. Court Records Preservation</u>	<u>Court House Security</u>	<u>Court Record Preservation</u>	<u>Historic Preservation Fund</u>	<u>Child Abuse Prevention</u>
\$ 96,913 508,799	\$ 892 5,969	\$ 31,172 163,649	\$ 1,800 12,037	\$ 317 2,128
4,306	2,777	1,814	40	15
78				
<u>\$ 610,096</u>	<u>\$ 9,638</u>	<u>\$ 196,635</u>	<u>\$ 13,877</u>	<u>\$ 2,460</u>
\$ 1,442 128	\$ 4,388 1,845	\$ 350	\$ 3,802	\$
1,688	3,405			
<u>3,258</u>	<u>9,638</u>	<u>350</u>	<u>3,802</u>	
78				
606,760		196,285	10,075	2,460
<u>606,838</u>		<u>196,285</u>	<u>10,075</u>	<u>2,460</u>
<u>\$ 610,096</u>	<u>\$ 9,638</u>	<u>\$ 196,635</u>	<u>\$ 13,877</u>	<u>\$ 2,460</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	Judicial Technology Fund	Co & Dist CT Technology	Dist Court Record Technology	County Clerk Archive
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 49,814	\$ 7,887	\$ 13,661	\$ 437,253
<i>Investments</i>	261,524	41,412	71,724	2,295,585
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	907	385	1,477	27,342
<i>Prepaid Items</i>				
<i>Inventories</i>				
Total Assets	<u>\$ 312,245</u>	<u>\$ 49,684</u>	<u>\$ 86,862</u>	<u>\$ 2,760,180</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$
<i>Accounts Payable</i>	137			1,085,324
<i>Due to Other Governments</i>				
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>				
<i>Unearned Revenue:</i>				
<i>Other</i>				
Total Liabilities	<u>137</u>			<u>1,085,324</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Building Construction & Improvement</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>	312,108	49,684	86,862	
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				1,674,856
<i>Historical Preservation Programs</i>				
<i>Public Defender Program</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	<u>312,108</u>	<u>49,684</u>	<u>86,862</u>	<u>1,674,856</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 312,245</u>	<u>\$ 49,684</u>	<u>\$ 86,862</u>	<u>\$ 2,760,180</u>

<u>Regional Public Defender- Capital</u>	<u>Sheriff Contraband Fund</u>	<u>Inmate Supply Fund</u>	<u>Homeland Security Fund</u>	<u>LEOSE Sheriff</u>
\$ 869,817 327,928	\$ 383,824	\$ 2,435,300	\$	\$ 10,977 73,461
2,382,455			26,425	246
<u>\$ 3,580,200</u>	<u>\$ 383,824</u>	<u>\$ 2,435,300</u>	<u>\$ 26,425</u>	<u>\$ 84,684</u>
\$ 103,174 68,030 807,355 110,002	\$	\$ 66,033	\$ 26,425	\$
<u>1,088,561</u>		<u>66,033</u>	<u>26,425</u>	
	383,824			84,684
2,491,639		2,369,267		
<u>2,491,639</u>	<u>383,824</u>	<u>2,369,267</u>		<u>84,684</u>
<u>\$ 3,580,200</u>	<u>\$ 383,824</u>	<u>\$ 2,435,300</u>	<u>\$ 26,425</u>	<u>\$ 84,684</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

	Sheriff Commissary Salary Fund	CDA Business Crimes	CDA Contraband Fund
ASSETS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 17,702	\$ 35,300	\$ 469
<i>Investments</i>			
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>			
<i>Other</i>	66,033		
<i>Prepaid Items</i>		10	
<i>Inventories</i>			
Total Assets	<u>\$ 83,735</u>	<u>\$ 35,310</u>	<u>\$ 469</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$ 12,945	\$	\$
<i>Accounts Payable</i>	4,586		
<i>Due to Other Governments</i>			
<i>Due to Other Funds</i>		647	
<i>Accrued Wages</i>	14,060		
Unearned Revenue:			
<i>Other</i>			
Total Liabilities	<u>31,591</u>	<u>647</u>	
Deferred Inflows of Resources:			
<i>Unavailable Revenue- Property Taxes</i>			
Total Deferred Inflows of Resources			
Fund Balances			
<i>Nonspendable</i>		10	
<i>Restricted For:</i>			
<i>County Road Construction & Maintenance</i>			
<i>Parks and Recreation</i>			
<i>Building Construction & Improvement</i>			
<i>Juvenile Services</i>			
<i>Information and Technology</i>			
<i>Election Services</i>			
<i>Dispute Resolution</i>			
<i>Criminal Justice</i>	52,144	34,653	469
<i>Child & Family Services</i>			
<i>Law Library Program</i>			
<i>Records Preservation</i>			
<i>Historical Preservation Programs</i>			
<i>Public Defender Program</i>			
<i>Inmate Welfare</i>			
Total Fund Balances	<u>52,144</u>	<u>34,663</u>	<u>469</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 83,735</u>	<u>\$ 35,310</u>	<u>\$ 469</u>

South Plains Auto Task Force	JAG Justice Assistance	Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 37,357	\$ 169,123	\$ 2,379	\$ 7,710,365
			19,161,520
			6,682
156,608		3,491	3,842,825
			13,342
			78
<u>\$ 193,965</u>	<u>\$ 169,123</u>	<u>\$ 5,870</u>	<u>\$ 30,734,812</u>
\$ 10,745	\$	\$ 2,548	\$ 399,059
133,522	27,265	399	2,821,252
			807,355
			647
13,206		2,923	406,053
			359,222
36,492	141,858		4,793,588
<u>193,965</u>	<u>169,123</u>	<u>5,870</u>	
			3,105
			3,105
			13,420
			7,631,692
			1,255,744
			3,022,794
			1,633,975
			640,613
			961,084
			20,812
			722,745
			22,504
			10,246
			5,131,509
			10,075
			2,491,639
			2,369,267
			25,938,119
<u>\$ 193,965</u>	<u>\$ 169,123</u>	<u>\$ 5,870</u>	<u>\$ 30,734,812</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	443,042	85,493	85,493	85,494
Indigent Defense Grant				
Fees of Office				
Charges for Services	2,505,926			
Fines and Forfeitures				
Investment Earnings	87,942	8,435	3,508	3,137
Other	378,845	7,650	12,355	6,805
Total revenues	<u>3,415,755</u>	<u>101,578</u>	<u>101,356</u>	<u>95,436</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation		78,278	131,391	69,642
Transportation	3,461,224			
Capital Outlay	1,363,566		12,308	
Debt Service:				
Principal Retirement	328,091			
Interest and Fiscal Charges	14,746			
Total expenditures	<u>5,167,627</u>	<u>78,278</u>	<u>143,699</u>	<u>69,642</u>
Excess (deficiency) of revenues (under) expenditures	(1,751,872)	23,300	(42,343)	25,794
Other financing sources (uses):				
Transfers in	2,664,456			
Transfers out				
Total other financing sources (uses)	<u>2,664,456</u>			
Net change in fund balances	912,584	23,300	(42,343)	25,794
Fund balances/equity, October 1	5,671,307	534,775	192,498	224,707
Fund balances/equity, September 30	<u>\$ 6,583,891</u>	<u>\$ 558,075</u>	<u>\$ 150,155</u>	<u>\$ 250,501</u>

<u>Shallowater Park</u>	<u>Permanent Improvement Fund</u>	<u>New Road Fund</u>	<u>Safe School Program/ JJAEP</u>	<u>TJJD-S Prevention/ Intervention</u>
\$ 85,493	\$ 1,709,867	\$	\$ 90,432	\$ 17,819
		598,401		
4,693	56,370	16,448		
2,000	483,732			
<u>92,186</u>	<u>2,249,969</u>	<u>614,849</u>	<u>90,432</u>	<u>17,819</u>
			90,432	17,819
	636,227			
88,729		460,466		
	1,316,619			
<u>88,729</u>	<u>1,952,846</u>	<u>460,466</u>	<u>90,432</u>	<u>17,819</u>
3,457	297,123	154,383		
3,457	297,123	154,383		
293,556	2,725,671	893,418		
<u>\$ 297,013</u>	<u>\$ 3,022,794</u>	<u>\$ 1,047,801</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, 2016

	Star Program	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	338,931		1,709,177	203,403
Indigent Defense Grant				
Fees of Office				
Charges for Services		6,355		532,258
Fines and Forfeitures				
Investment Earnings		33,625		
Other		1,031		
Total revenues	<u>338,931</u>	<u>41,011</u>	<u>1,709,177</u>	<u>735,661</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional	508,397	1,895,494	1,747,234	2,954,760
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				7,914
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>508,397</u>	<u>1,895,494</u>	<u>1,747,234</u>	<u>2,962,674</u>
Excess (deficiency) of revenues (under) expenditures	(169,466)	(1,854,483)	(38,057)	(2,227,013)
Other financing sources (uses):				
Transfers in	169,466	5,171,747	38,057	2,227,013
Transfers out		(2,703,947)		
Total other financing sources (uses)	<u>169,466</u>	<u>2,467,800</u>	<u>38,057</u>	<u>2,227,013</u>
Net change in fund balances		613,317		
Fund balances/equity, October 1		1,029,523		
Fund balances/equity, September 30	\$ <u> </u>	\$ <u>1,642,840</u>	\$ <u> </u>	\$ <u> </u>

<u>Juvenile Food Service Fund</u>	<u>Title IV-E</u>	<u>Re-Entry Drug Court</u>	<u>CJD DWI Court</u>	<u>CJD-Family Recovery Court</u>
\$ 174,487	\$ 34,473	\$ 47,952	\$ 37,261	\$ 34,386
<u>174,487</u>	<u>34,473</u>	<u>47,952</u>	<u>37,261</u>	<u>34,386</u>
		47,952	37,261	34,386
328,875	149,496			
<u>328,875</u>	<u>149,496</u>	<u>47,952</u>	<u>37,261</u>	<u>34,386</u>
(154,388)	(115,023)			
154,388	115,023			
<u>154,388</u>	<u>115,023</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, 2016

	On Line Access	Indigent Defense Coordinator	CJD Drug Court	CO- Drug Court Fee
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental		28,446	47,254	
Indigent Defense Grant				
Fees of Office	34,960			46,151
Charges for Services				
Fines and Forfeitures				
Investment Earnings	2,733			2,427
Other				
Total revenues	<u>37,693</u>	<u>28,446</u>	<u>47,254</u>	<u>48,578</u>
Expenditures:				
Current:				
General Administration				
Judicial	8,667	56,891	47,254	21,747
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>8,667</u>	<u>56,891</u>	<u>47,254</u>	<u>21,747</u>
Excess (deficiency) of revenues (under) expenditures	29,026	(28,445)		26,831
Other financing sources (uses):				
Transfers in		28,445		
Transfers out				
Total other financing sources (uses)		<u>28,445</u>		
Net change in fund balances	29,026			26,831
Fund balances/equity, October 1	162,933			140,140
Fund balances/equity, September 30	<u>\$ 191,959</u>	<u>\$</u>	<u>\$</u>	<u>\$ 166,971</u>

<u>Dispute Resolution Fund</u>	<u>USDA AG Mediation</u>	<u>Domestic Relations Office</u>	<u>Law Library</u>	<u>Election Services Fund</u>
\$	\$	\$	\$	\$
2,516	55,517			
303,350	739	204,781	170,242	651,138
68				
<u>305,934</u>	<u>23,054</u> <u>79,310</u>	<u>204,781</u>	<u>651</u> <u>170,893</u>	<u>651,138</u>
296,454	79,310	195,788	80,594	
				651,138
			90,421	
<u>296,454</u>	<u>79,310</u>	<u>195,788</u>	<u>171,015</u>	<u>651,138</u>
9,480		8,993	(122)	
9,480		8,993	(122)	
14,676		12,174	10,368	119,333
<u>\$ 24,156</u>	<u>\$</u>	<u>\$ 21,167</u>	<u>\$ 10,246</u>	<u>\$ 119,333</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Election Admin Fee Fund	Election Equipment Fund	Records Preservation Dist. Clerk	Co. Clerk Records Preservation
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Indigent Defense Grant				
Fees of Office			18,403	499,773
Charges for Services	85,410	206,814		
Fines and Forfeitures				
Investment Earnings	1,683	6,343	1,131	36,204
Other				
Total revenues	<u>87,093</u>	<u>213,157</u>	<u>19,534</u>	<u>535,977</u>
Expenditures:				
Current:				
General Administration				173,534
Judicial			21,127	
Legal				
Public Safety				
Correctional				
Facilities				
Elections	24,000			
Culture/Recreation				
Transportation				
Capital Outlay				49,858
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>24,000</u>	<u></u>	<u>21,127</u>	<u>223,392</u>
Excess (deficiency) of revenues (under) expenditures	63,093	213,157	(1,593)	312,585
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	63,093	213,157	(1,593)	312,585
Fund balances/equity, October 1	141,147	424,354	76,333	2,266,283
Fund balances/equity, September 30	<u>\$ 204,240</u>	<u>\$ 637,511</u>	<u>\$ 74,740</u>	<u>\$ 2,578,868</u>

<u>Comm. Court Records Preservation</u>	<u>Court House Security</u>	<u>Court Record Preservation</u>	<u>Historic Preservation Fund</u>	<u>Child Abuse Prevention</u>
\$	\$	\$	\$	\$
92,739	100,535	48,930		548
8,767	53	2,725	879	33
<u>101,506</u>	<u>100,588</u>	<u>51,655</u>	<u>879</u>	<u>581</u>
58,237		10,735	4,190	
	116,421			
<u>58,237</u>	<u>116,421</u>	<u>10,735</u>	<u>4,190</u>	
43,269	(15,833)	40,920	(3,311)	581
<u>43,269</u>	<u>(15,833)</u>	<u>40,920</u>	<u>(3,311)</u>	<u>581</u>
563,569	15,833	155,365	13,386	1,879
<u>\$ 606,838</u>	<u>\$</u>	<u>\$ 196,285</u>	<u>\$ 10,075</u>	<u>\$ 2,460</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Judicial Technology Fund	Co & Dist CT Technology	Dist Court Record Technology	County Clerk Archive
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Indigent Defense Grant				
Fees of Office	20,543	8,996	34,792	483,388
Charges for Services				
Fines and Forfeitures				
Investment Earnings	4,545	696	1,162	38,695
Other				
Total revenues	<u>25,088</u>	<u>9,692</u>	<u>35,954</u>	<u>522,083</u>
Expenditures:				
Current:				
General Administration		295		1,130,593
Judicial	4,567		9,418	
Legal				
Public Safety				
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>4,567</u>	<u>295</u>	<u>9,418</u>	<u>1,130,593</u>
Excess (deficiency) of revenues (under) expenditures	20,521	9,397	26,536	(608,510)
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances	20,521	9,397	26,536	(608,510)
Fund balances/equity, October 1	291,587	40,287	60,326	2,283,366
Fund balances/equity, September 30	<u>\$ 312,108</u>	<u>\$ 49,684</u>	<u>\$ 86,862</u>	<u>\$ 1,674,856</u>

Regional Public Defender- Capital	Sheriff Contraband Fund	Inmate Supply Fund	VINE	Homeland Security Fund
\$	\$	\$	\$	\$
1,810,705			27,715	170,110
3,530,400				
	146,584			
16,149	6,060	2,818		
	34,614	784,785		
<u>5,357,254</u>	<u>187,258</u>	<u>787,603</u>	<u>27,715</u>	<u>170,110</u>
4,545,270				
	163,182	675,580	27,715	92,138
	421,761			77,972
<u>4,545,270</u>	<u>584,943</u>	<u>675,580</u>	<u>27,715</u>	<u>170,110</u>
811,984	(397,685)	112,023		
84,051				
<u>84,051</u>				
896,035	(397,685)	112,023		
1,595,604	781,509	2,257,244		
<u>\$ 2,491,639</u>	<u>\$ 383,824</u>	<u>\$ 2,369,267</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, 2016

	LEOSE Sheriff	Sheriff Commissary Salary Fund	LECD Grant	CDA Business Crimes
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	83,580	513,008	3,798	
Indigent Defense Grant				
Fees of Office				104,501
Charges for Services				
Fines and Forfeitures				
Investment Earnings	1,104			421
Other				19,044
Total revenues	<u>84,684</u>	<u>513,008</u>	<u>3,798</u>	<u>123,966</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				136,867
Public Safety		460,864	3,798	
Correctional				
Facilities				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u></u>	<u>460,864</u>	<u>3,798</u>	<u>136,867</u>
Excess (deficiency) of revenues (under) expenditures	84,684	52,144		(12,901)
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	84,684	52,144		(12,901)
Fund balances/equity, October 1				47,564
Fund balances/equity, September 30	<u>\$ 84,684</u>	<u>\$ 52,144</u>	<u>\$</u>	<u>\$ 34,663</u>

CDA Contraband Fund	South Plains Auto Task Force	JAG Justice Assistance	Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$	\$	\$	\$	\$
	407,882	77,456	71,510	2,051,840
				6,430,860
				3,530,400
				2,003,129
				4,756,544
				146,584
		2,211		351,236
171				2,092,399
163,400	174,433			21,362,992
163,571	582,315	79,667	71,510	
				1,377,584
				4,834,540
178,495	677,332	2,241	130,186	1,777,267
				1,539,698
				7,692,507
				636,227
				675,138
				368,040
				3,921,690
	37,606	77,426		3,455,451
				328,091
				14,746
178,495	714,938	79,667	130,186	26,620,979
(14,924)	(132,623)		(58,676)	(5,257,987)
	132,623		58,676	
				10,843,945
				(2,703,947)
	132,623		58,676	8,139,998
(14,924)				
15,393				
\$ 469				
				23,056,108
				\$ 25,938,119

LUBBOCK COUNTY, TEXAS
CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 415,000	\$ 415,000	\$ 443,042	\$ 28,042
Charges for Services	2,107,000	2,107,000	2,505,926	398,926
Investment Earnings	55,385	55,385	87,942	32,557
Other	347,700	347,700	378,845	31,145
Total revenues	<u>2,925,085</u>	<u>2,925,085</u>	<u>3,415,755</u>	<u>490,670</u>
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	2,664,400	2,664,400	2,516,162	148,238
Supplies	1,145,500	906,000	346,593	559,407
Maintenance	902,000	840,500	462,566	377,934
Utilities	60,000	60,000	35,716	24,284
Training/Dues	15,225	15,225	14,008	1,217
Professional/Contract Services	150,000	145,100	32,187	112,913
Rental/Leases	80,000	120,000	53,992	66,008
Total Transportation	<u>5,017,125</u>	<u>4,751,225</u>	<u>3,461,224</u>	<u>1,290,001</u>
Capital Outlay	<u>1,099,800</u>	<u>1,365,700</u>	<u>1,363,566</u>	<u>2,134</u>
Debt Service				
Principal Retirement	328,100	328,100	328,091	9
Interest and Fiscal Charges	14,799	14,799	14,746	53
Total Debt Service	<u>342,899</u>	<u>342,899</u>	<u>342,837</u>	<u>62</u>
Total expenditures	<u>6,459,824</u>	<u>6,459,824</u>	<u>5,167,627</u>	<u>1,292,197</u>
Excess (deficiency) of revenues (under) expenditures	<u>(3,534,739)</u>	<u>(3,534,739)</u>	<u>(1,751,872)</u>	<u>1,782,867</u>
Other financing sources (uses):				
Transfers in	2,664,456	2,664,456	2,664,456	
Total other financing sources (uses)	<u>2,664,456</u>	<u>2,664,456</u>	<u>2,664,456</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(870,283)</u>	<u>(870,283)</u>	<u>912,584</u>	<u>1,782,867</u>
Fund balances/equity, October 1	5,671,307	5,671,307	5,671,307	
Fund balances/equity, September 30	<u>\$ 4,801,024</u>	<u>\$ 4,801,024</u>	<u>\$ 6,583,891</u>	<u>\$ 1,782,867</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-6

PRECINCT 1 PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 86,100	\$ 86,100	\$ 85,493	\$ (607)
Investment Earnings	6,500	6,500	8,435	1,935
Other	9,000	9,000	7,650	(1,350)
Total revenues	<u>101,600</u>	<u>101,600</u>	<u>101,578</u>	<u>(22)</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	72,238	72,238	69,219	3,019
Supplies	2,000	4,000	2,948	1,052
Maintenance	8,000	6,000	190	5,810
Utilities	8,000	8,000	5,921	2,079
Professional Contract Services	2,000	2,000		2,000
Total Culture/Recreation	<u>92,238</u>	<u>92,238</u>	<u>78,278</u>	<u>13,960</u>
Capital Outlay	<u>10,000</u>	<u>10,000</u>		<u>10,000</u>
Total expenditures	<u>102,238</u>	<u>102,238</u>	<u>78,278</u>	<u>23,960</u>
Excess (deficiency) of revenues (under) expenditures	<u>(638)</u>	<u>(638)</u>	<u>23,300</u>	<u>23,938</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(638)	(638)	23,300	23,938
Fund balances/equity, October 1	534,775	534,775	534,775	
Fund balances/equity, September 30	<u>\$ 534,137</u>	<u>\$ 534,137</u>	<u>\$ 558,075</u>	<u>\$ 23,938</u>

LUBBOCK COUNTY, TEXAS
SLATON/ROOSEVELT PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 86,100	\$ 86,100	\$ 85,493	\$ (607)
Investment Earnings	4,000	4,000	3,508	(492)
Other	14,150	14,150	12,355	(1,795)
Total revenues	<u>104,250</u>	<u>104,250</u>	<u>101,356</u>	<u>(2,894)</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	109,896	109,896	66,580	43,316
Supplies	4,500	4,500	1,996	2,504
Maintenance	84,766	84,766	53,794	30,972
Utilities	40,000	40,000	9,021	30,979
Training/Dues	1,000	1,000		1,000
Professional Contract Services	1,200	1,200		1,200
Total Culture/Recreation	<u>241,362</u>	<u>241,362</u>	<u>131,391</u>	<u>109,971</u>
Capital Outlay	<u>56,000</u>	<u>56,000</u>	<u>12,308</u>	<u>43,692</u>
Total expenditures	<u>297,362</u>	<u>297,362</u>	<u>143,699</u>	<u>153,663</u>
Excess (deficiency) of revenues (under) expenditures	<u>(193,112)</u>	<u>(193,112)</u>	<u>(42,343)</u>	<u>150,769</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(193,112)	(193,112)	(42,343)	150,769
Fund balances/equity, October 1	192,498	192,498	192,498	
Fund balances/equity, September 30	<u>\$ (614)</u>	<u>\$ (614)</u>	<u>\$ 150,155</u>	<u>\$ 150,769</u>

LUBBOCK COUNTY, TEXAS
IDALOU/NEW DEAL PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 86,100	\$ 86,100	\$ 85,494	\$ (606)
Investment Earnings	4,000	4,000	3,137	(863)
Other	6,000	6,000	6,805	805
Total revenues	<u>96,100</u>	<u>96,100</u>	<u>95,436</u>	<u>(664)</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	62,779	62,779	56,003	6,776
Supplies	10,000	15,000	4,625	10,375
Maintenance	20,900	20,900	1,320	19,580
Utilities	16,000	16,000	7,694	8,306
Total Culture/Recreation	<u>109,679</u>	<u>114,679</u>	<u>69,642</u>	<u>45,037</u>
Capital Outlay	<u>245,098</u>	<u>240,098</u>		<u>240,098</u>
Total expenditures	<u>354,777</u>	<u>354,777</u>	<u>69,642</u>	<u>285,135</u>
Excess (deficiency) of revenues (under) expenditures	<u>(258,677)</u>	<u>(258,677)</u>	<u>25,794</u>	<u>284,471</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(258,677)	(258,677)	25,794	284,471
Fund balances/equity, October 1	224,707	224,707	224,707	
Fund balances/equity, September 30	<u>\$ (33,970)</u>	<u>\$ (33,970)</u>	<u>\$ 250,501</u>	<u>\$ 284,471</u>

LUBBOCK COUNTY, TEXAS
SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 86,100	\$ 86,100	\$ 85,493	\$ (607)
Investment Earnings	6,500	6,500	4,693	(1,807)
Other	2,400	2,400	2,000	(400)
Total revenues	<u>95,000</u>	<u>95,000</u>	<u>92,186</u>	<u>(2,814)</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	61,127	64,671	62,973	1,698
Supplies	7,700	6,100	4,924	1,176
Maintenance	8,500	9,500	7,949	1,551
Utilities	12,000	12,600	12,883	(283)
Professional Contract Services	4,000	456		456
Total Culture/Recreation	<u>93,327</u>	<u>93,327</u>	<u>88,729</u>	<u>4,598</u>
Capital Outlay	<u>54,000</u>	<u>54,000</u>		<u>54,000</u>
Total expenditures	<u>147,327</u>	<u>147,327</u>	<u>88,729</u>	<u>58,598</u>
Excess (deficiency) of revenues (under) expenditures	<u>(52,327)</u>	<u>(52,327)</u>	<u>3,457</u>	<u>55,784</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(52,327)	(52,327)	3,457	55,784
Fund balances/equity, October 1	293,556	293,556	293,556	
Fund balances/equity, September 30	<u>\$ 241,229</u>	<u>\$ 241,229</u>	<u>\$ 297,013</u>	<u>\$ 55,784</u>

LUBBOCK COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-10

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 1,721,997	\$ 1,721,997	\$ 1,709,867	\$ (12,130)
Investment Earnings	25,000	25,000	56,370	31,370
Other	483,732	483,732	483,732	
Total revenues	<u>2,230,729</u>	<u>2,230,729</u>	<u>2,249,969</u>	<u>19,240</u>
Expenditures:				
Current:				
Facilities				
Professional Contract Services	473,400	723,400	566,398	157,002
Rental/Leases	460,000	460,000	69,829	390,171
Total Facilities	<u>933,400</u>	<u>1,183,400</u>	<u>636,227</u>	<u>547,173</u>
Capital Outlay	<u>3,485,000</u>	<u>3,235,000</u>	<u>1,316,619</u>	<u>1,918,381</u>
Total expenditures	<u>4,418,400</u>	<u>4,418,400</u>	<u>1,952,846</u>	<u>2,465,554</u>
Excess (deficiency) of revenues (under) expenditures	<u>(2,187,671)</u>	<u>(2,187,671)</u>	<u>297,123</u>	<u>2,484,794</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(2,187,671)	(2,187,671)	297,123	2,484,794
Fund balances/equity, October 1	2,725,671	2,725,671	2,725,671	
Fund balances/equity, September 30	<u>\$ 538,000</u>	<u>\$ 538,000</u>	<u>\$ 3,022,794</u>	<u>\$ 2,484,794</u>

LUBBOCK COUNTY, TEXAS

NEW ROAD FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 475,000	\$ 475,000	\$ 598,401	\$ 123,401
Investment Earnings	7,600	7,600	16,448	8,848
Total revenues	<u>482,600</u>	<u>482,600</u>	<u>614,849</u>	<u>132,249</u>
Expenditures:				
Current:				
Transportation				
Supplies	750,000	750,000	460,466	289,534
Professional/Contract Services	50,000	50,000		50,000
Other	50,000	50,000		50,000
Total Transportation	<u>850,000</u>	<u>850,000</u>	<u>460,466</u>	<u>389,534</u>
Capital Outlay	<u>450,000</u>	<u>450,000</u>		<u>450,000</u>
Total expenditures	<u>1,300,000</u>	<u>1,300,000</u>	<u>460,466</u>	<u>839,534</u>
Excess (deficiency) of revenues (under) expenditures	<u>(817,400)</u>	<u>(817,400)</u>	<u>154,383</u>	<u>971,783</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(817,400)	(817,400)	154,383	971,783
Fund balances/equity, October 1	893,418	893,418	893,418	
Fund balances/equity, September 30	<u>\$ 76,018</u>	<u>\$ 76,018</u>	<u>\$ 1,047,801</u>	<u>\$ 971,783</u>

LUBBOCK COUNTY, TEXAS
SAFE SCHOOL PROGRAM/ JJAEP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 23,853	\$ 90,432	\$ 90,432	\$
Total revenues	<u>23,853</u>	<u>90,432</u>	<u>90,432</u>	
Expenditures:				
Current:				
Correctional				
Professional Contract Services	23,853	90,432	90,432	
Total Correctional	<u>23,853</u>	<u>90,432</u>	<u>90,432</u>	
Total expenditures	<u>23,853</u>	<u>90,432</u>	<u>90,432</u>	
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

TJJD S- PREVENTION/INTERVENTION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 30,000	\$ 17,819	\$ (12,181)
Total revenues		30,000	17,819	(12,181)
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries & Benefits</i>		21,750	15,719	6,031
<i>Supplies</i>		5,750	1,990	3,760
<i>Utilities</i>		2,500	110	2,390
<i>Total Correctional</i>		30,000	17,819	12,181
Total expenditures		30,000	17,819	12,181
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
STAR PROGRAM- JUVENILE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 375,244	\$ 375,244	\$ 338,931	\$ (36,313)
Total revenues	<u>375,244</u>	<u>375,244</u>	<u>338,931</u>	<u>(36,313)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	534,468	534,468	496,327	38,141
Supplies	8,500	8,000	3,607	4,393
Maintenance	13,000	13,000	4,143	8,857
Utilities	650	1,150	779	371
Training/Dues	6,250	6,250	3,541	2,709
Total Correctional	<u>562,868</u>	<u>562,868</u>	<u>508,397</u>	<u>54,471</u>
Total expenditures	<u>562,868</u>	<u>562,868</u>	<u>508,397</u>	<u>54,471</u>
Excess (deficiency) of revenues (under) expenditures	<u>(187,624)</u>	<u>(187,624)</u>	<u>(169,466)</u>	<u>18,158</u>
Transfers in	<u>187,624</u>	<u>187,624</u>	<u>169,466</u>	<u>(18,158)</u>
Total other financing sources (uses)	<u>187,624</u>	<u>187,624</u>	<u>169,466</u>	<u>(18,158)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>

LUBBOCK COUNTY, TEXAS

JUVENILE PROBATION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 10,000	\$ 10,000	\$ 6,355	\$ (3,645)
Investment Earnings	29,500	29,500	33,625	4,125
Other	3,800	3,800	1,031	(2,769)
Total revenues	<u>43,300</u>	<u>43,300</u>	<u>41,011</u>	<u>(2,289)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,765,358	1,765,358	1,627,350	138,008
Supplies	55,350	59,350	52,194	7,156
Maintenance	45,650	45,650	32,742	12,908
Utilities	141,000	151,500	119,997	31,503
Training/Dues	90,475	75,975	51,705	24,270
Professional Contract Services	25,000	25,000	11,368	13,632
Insurance/Bonds	250	250	138	112
Total Correctional	<u>2,123,083</u>	<u>2,123,083</u>	<u>1,895,494</u>	<u>227,589</u>
Total expenditures	<u>2,123,083</u>	<u>2,123,083</u>	<u>1,895,494</u>	<u>227,589</u>
Excess (deficiency) of revenues (under) expenditures	<u>(2,079,783)</u>	<u>(2,079,783)</u>	<u>(1,854,483)</u>	<u>225,300</u>
Other financing sources (uses):				
Transfers in	5,171,747	5,171,747	5,171,747	
Transfers out	(4,223,869)	(4,223,869)	(2,703,947)	1,519,922
Total other financing sources (uses)	<u>947,878</u>	<u>947,878</u>	<u>2,467,800</u>	<u>1,519,922</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,131,905)</u>	<u>(1,131,905)</u>	<u>613,317</u>	<u>1,745,222</u>
Fund balances/equity, October 1	1,029,523	1,029,523	1,029,523	
Fund balances/equity, September 30	<u>\$ (102,382)</u>	<u>\$ (102,382)</u>	<u>\$ 1,642,840</u>	<u>\$ 1,745,222</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-16

JUVENILE PROBATION COMMISSION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 1,726,027	\$ 1,726,027	\$ 1,709,177	\$ (16,850)
Total revenues	<u>1,726,027</u>	<u>1,726,027</u>	<u>1,709,177</u>	<u>(16,850)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,244,359	1,244,359	969,007	275,352
Utilities	3,000	3,400	2,910	490
Training/Dues	15,000	12,600	12,574	26
Professional Contract Services	770,637	772,637	762,743	9,894
Total Correctional	<u>2,032,996</u>	<u>2,032,996</u>	<u>1,747,234</u>	<u>285,762</u>
Total expenditures	<u>2,032,996</u>	<u>2,032,996</u>	<u>1,747,234</u>	<u>285,762</u>
Excess (deficiency) of revenues (under) expenditures	<u>(306,969)</u>	<u>(306,969)</u>	<u>(38,057)</u>	<u>268,912</u>
Transfers in	<u>306,969</u>	<u>306,969</u>	<u>38,057</u>	<u>(268,912)</u>
Total other financing sources (uses)	<u>306,969</u>	<u>306,969</u>	<u>38,057</u>	<u>(268,912)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
JUVENILE DETENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$	\$ 203,403	\$ 203,403
Charges for Services	300,000	300,000	532,258	232,258
Total revenues	300,000	300,000	735,661	435,661
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	3,345,135	3,345,135	2,873,728	471,407
Supplies	68,572	68,572	37,692	30,880
Maintenance	3,500	3,500	1,279	2,221
Training/Dues	13,500	13,500	5,723	7,777
Professional Contract Services	228,000	160,000	36,338	123,662
Total Correctional	3,658,707	3,590,707	2,954,760	635,947
Capital Outlay	18,000	18,000	7,914	10,086
Total expenditures	3,676,707	3,608,707	2,962,674	646,033
Excess (deficiency) of revenues (under) expenditures	(3,376,707)	(3,308,707)	(2,227,013)	1,081,694
Transfers in	3,376,707	3,308,707	2,227,013	(1,081,694)
Total other financing sources (uses)	3,376,707	3,308,707	2,227,013	(1,081,694)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	\$	\$	\$	\$
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
JUVENILE FOOD SERVICE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-18

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 129,284	\$ 142,477	\$ 174,487	\$ 32,010
Total revenues	<u>129,284</u>	<u>142,477</u>	<u>174,487</u>	<u>32,010</u>
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries & Benefits</i>	153,058	153,058	105,353	47,705
<i>Supplies</i>	156,500	232,693	216,798	15,895
<i>Maintenance</i>	250	250	18	232
<i>Training/Dues</i>		5,000	4,529	471
<i>Rental/Leases</i>	2,200	2,200	2,177	23
Total <i>Correctional</i>	<u>312,008</u>	<u>393,201</u>	<u>328,875</u>	<u>64,326</u>
Total expenditures	<u>312,008</u>	<u>393,201</u>	<u>328,875</u>	<u>64,326</u>
Excess (deficiency) of revenues (under) expenditures	<u>(182,724)</u>	<u>(250,724)</u>	<u>(154,388)</u>	<u>96,336</u>
Transfers in	<u>182,724</u>	<u>250,724</u>	<u>154,388</u>	<u>(96,336)</u>
Total other financing sources (uses)	<u>182,724</u>	<u>250,724</u>	<u>154,388</u>	<u>(96,336)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	\$ _____	\$ _____	\$ _____	\$ _____
Fund balances/equity, September 30	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-19

TITLE IV-E

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 99,000	\$ 99,000	\$ 34,473	\$ (64,527)
Total revenues	99,000	99,000	34,473	(64,527)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	64,445	74,570	72,829	1,741
Professional Contract Services	204,400	194,275	76,667	117,608
Total Correctional	268,845	268,845	149,496	119,349
Total expenditures	268,845	268,845	149,496	119,349
Excess (deficiency) of revenues (under) expenditures	(169,845)	(169,845)	(115,023)	54,822
Transfers in	169,845	169,845	115,023	(54,822)
Total other financing sources (uses)	169,845	169,845	115,023	(54,822)
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, 2016

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 56,030	\$ 56,030	\$ 47,952	\$ (8,078)
Total revenues	<u>56,030</u>	<u>56,030</u>	<u>47,952</u>	<u>(8,078)</u>
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	15,811	15,811	12,385	3,426
Supplies	36,200	36,200	33,002	3,198
Utilities	420	420		420
Training/Dues	2,500	2,500	1,622	878
Professional/Contract Services	1,099	1,099	943	156
Total Judicial	<u>56,030</u>	<u>56,030</u>	<u>47,952</u>	<u>8,078</u>
Total expenditures	<u>56,030</u>	<u>56,030</u>	<u>47,952</u>	<u>8,078</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
CJD- DWI COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-21

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 63,557	\$ 63,557	\$ 37,261	\$ (26,296)
Total revenues	<u>63,557</u>	<u>63,557</u>	<u>37,261</u>	<u>(26,296)</u>
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	16,811	16,811	12,384	4,427
Supplies	25,000	25,000	9,662	15,338
Utilities	1,000	1,000		1,000
Training/Dues	5,000	5,000	2,482	2,518
Professional/Contract Services	15,746	15,746	12,733	3,013
Total Judicial	<u>63,557</u>	<u>63,557</u>	<u>37,261</u>	<u>26,296</u>
Total expenditures	<u>63,557</u>	<u>63,557</u>	<u>37,261</u>	<u>26,296</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	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
CJD- FAMILY RECOVERY COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 54,123	\$ 54,123	\$ 34,386	\$ (19,737)
Total revenues	<u>54,123</u>	<u>54,123</u>	<u>34,386</u>	<u>(19,737)</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries & Benefits</i>	16,561	16,561	11,344	5,217
<i>Supplies</i>	21,000	21,000	10,166	10,834
<i>Utilities</i>	1,000	1,000		1,000
<i>Training/Dues</i>	2,500	2,500	2,199	301
<i>Professional/Contract Services</i>	13,062	13,062	10,677	2,385
Total Judicial	<u>54,123</u>	<u>54,123</u>	<u>34,386</u>	<u>19,737</u>
Total expenditures	<u>54,123</u>	<u>54,123</u>	<u>34,386</u>	<u>19,737</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	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
ON LINE ACCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 20,000	\$ 20,000	\$ 34,960	\$ 14,960
<i>Investment Earnings</i>	1,598	1,598	2,733	1,135
Total revenues	<u>21,598</u>	<u>21,598</u>	<u>37,693</u>	<u>16,095</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	17,098	17,098	8,351	8,747
<i>Utilities</i>	500	500	316	184
<i>Training/Dues</i>	4,000	880		880
<i>Professional/Contract Services</i>		3,120		3,120
Total Judicial	<u>21,598</u>	<u>21,598</u>	<u>8,667</u>	<u>12,931</u>
Total expenditures	<u>21,598</u>	<u>21,598</u>	<u>8,667</u>	<u>12,931</u>
Excess (deficiency) of revenues (under) expenditures			<u>29,026</u>	<u>29,026</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			29,026	29,026
Fund balances/equity, October 1	162,933	162,933	162,933	
Fund balances/equity, September 30	<u>\$ 162,933</u>	<u>\$ 162,933</u>	<u>\$ 191,959</u>	<u>\$ 29,026</u>

LUBBOCK COUNTY, TEXAS

INDIGENT DEFENSE COORDINATOR PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 41,733	\$ 41,733	\$ 28,446	\$ (13,287)
Total revenues	<u>41,733</u>	<u>41,733</u>	<u>28,446</u>	<u>(13,287)</u>
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	59,948	59,948	50,590	9,358
Supplies	8,500	8,500	3,581	4,919
Training/Dues	1,500	1,500		1,500
Professional/Contract Services	3,720	3,720	2,720	1,000
Total Judicial	<u>73,668</u>	<u>73,668</u>	<u>56,891</u>	<u>16,777</u>
Total expenditures	<u>73,668</u>	<u>73,668</u>	<u>56,891</u>	<u>16,777</u>
Excess (deficiency) of revenues (under) expenditures	<u>(31,935)</u>	<u>(31,935)</u>	<u>(28,445)</u>	<u>3,490</u>
Transfers in	<u>31,935</u>	<u>31,935</u>	<u>28,445</u>	<u>(3,490)</u>
Total other financing sources (uses)	<u>31,935</u>	<u>31,935</u>	<u>28,445</u>	<u>(3,490)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
CJD- DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-25

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Intergovernmental	\$ 75,287	\$ 75,287	\$ 47,254	\$ (28,033)
Total revenues	<u>75,287</u>	<u>75,287</u>	<u>47,254</u>	<u>(28,033)</u>
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	16,811	16,811	12,386	4,425
Supplies	36,500	37,500	16,744	20,756
Utilities	1,000			
Training/Dues	5,000	5,000	4,195	805
Professional/Contract Services	15,976	15,976	13,929	2,047
Total Judicial	<u>75,287</u>	<u>75,287</u>	<u>47,254</u>	<u>28,033</u>
Total expenditures	<u>75,287</u>	<u>75,287</u>	<u>47,254</u>	<u>28,033</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
CO- DRUG COURT FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 40,000	\$ 40,000	\$ 46,151	\$ 6,151
<i>Investment Earnings</i>			2,427	2,427
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>48,578</u>	<u>8,578</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	12,000	12,000	2,465	9,535
<i>Utilities</i>	7,500	7,500	5,584	1,916
<i>Training/Dues</i>	20,500	20,500	13,698	6,802
Total Judicial	<u>40,000</u>	<u>40,000</u>	<u>21,747</u>	<u>18,253</u>
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>21,747</u>	<u>18,253</u>
Excess (deficiency) of revenues (under) expenditures			<u>26,831</u>	<u>26,831</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			26,831	26,831
Fund balances/equity, October 1	140,140	140,140	140,140	
Fund balances/equity, September 30	<u>\$ 140,140</u>	<u>\$ 140,140</u>	<u>\$ 166,971</u>	<u>\$ 26,831</u>

LUBBOCK COUNTY, TEXAS
DISPUTE RESOLUTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-27

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 15,000	\$ 15,000	\$ 2,516	\$ (12,484)
Fees of Office	315,951	315,951	303,350	(12,601)
Investment Earnings			68	68
Total revenues	<u>330,951</u>	<u>330,951</u>	<u>305,934</u>	<u>(25,017)</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	201,412	201,412	192,050	9,362
Supplies	28,390	28,390	19,196	9,194
Utilities	1,920	1,920	1,491	429
Training/Dues	26,056	26,056	17,696	8,360
Professional Contract Services	73,173	73,173	66,021	7,152
Total Legal	<u>330,951</u>	<u>330,951</u>	<u>296,454</u>	<u>34,497</u>
Total expenditures	<u>330,951</u>	<u>330,951</u>	<u>296,454</u>	<u>34,497</u>
Excess (deficiency) of revenues (under) expenditures			<u>9,480</u>	<u>9,480</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			9,480	9,480
Fund balances/equity, October 1	14,676	14,676	14,676	
Fund balances/equity, September 30	<u>\$ 14,676</u>	<u>\$ 14,676</u>	<u>\$ 24,156</u>	<u>\$ 9,480</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-28

USDA-AG-MEDIATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 73,000	\$ 63,583	\$ 55,517	\$ (8,066)
Fees of Office	500	500	739	239
Other	28,200	26,749	23,054	(3,695)
Total revenues	<u>101,700</u>	<u>90,832</u>	<u>79,310</u>	<u>(11,522)</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	44,999	42,999	40,305	2,694
Supplies	1,000	1,000	131	869
Training/Dues	6,900	6,900	5,226	1,674
Professional Contract Services	20,601	13,184	10,594	2,590
Other	28,200	26,749	23,054	3,695
Total Legal	<u>101,700</u>	<u>90,832</u>	<u>79,310</u>	<u>11,522</u>
Total expenditures	<u>101,700</u>	<u>90,832</u>	<u>79,310</u>	<u>11,522</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
DOMESTIC RELATIONS OFFICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 217,855	\$ 217,855	\$ 204,781	\$ (13,074)
Total revenues	<u>217,855</u>	<u>217,855</u>	<u>204,781</u>	<u>(13,074)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries & Benefits</i>	142,235	142,235	126,926	15,309
<i>Supplies</i>	5,430	5,430	2,846	2,584
<i>Training/Dues</i>	5,285	5,285	3,686	1,599
<i>Professional Contract Services</i>	64,905	64,905	62,330	2,575
<i>Total Legal</i>	<u>217,855</u>	<u>217,855</u>	<u>195,788</u>	<u>22,067</u>
Total expenditures	<u>217,855</u>	<u>217,855</u>	<u>195,788</u>	<u>22,067</u>
Excess (deficiency) of revenues (under) expenditures			<u>8,993</u>	<u>8,993</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			8,993	8,993
Fund balances/equity, October 1	12,174	12,174	12,174	
Fund balances/equity, September 30	<u>\$ 12,174</u>	<u>\$ 12,174</u>	<u>\$ 21,167</u>	<u>\$ 8,993</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-30

LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 177,000	\$ 177,000	\$ 170,242	\$ (6,758)
Other	896	896	651	(245)
Total revenues	<u>177,896</u>	<u>177,896</u>	<u>170,893</u>	<u>(7,003)</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	59,456	59,456	51,785	7,671
Supplies	325	325	324	1
Training/Dues	515	15		15
Professional Contract Services	28,940	28,950	28,485	465
Total Legal	<u>89,236</u>	<u>88,746</u>	<u>80,594</u>	<u>8,152</u>
Capital Outlay	<u>92,230</u>	<u>92,720</u>	<u>90,421</u>	<u>2,299</u>
Total expenditures	<u>181,466</u>	<u>181,466</u>	<u>171,015</u>	<u>10,451</u>
Excess (deficiency) of revenues (under) expenditures	<u>(3,570)</u>	<u>(3,570)</u>	<u>(122)</u>	<u>3,448</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,570)	(3,570)	(122)	3,448
Fund balances/equity, October 1	10,368	10,368	10,368	
Fund balances/equity, September 30	<u>\$ 6,798</u>	<u>\$ 6,798</u>	<u>\$ 10,246</u>	<u>\$ 3,448</u>

LUBBOCK COUNTY, TEXAS
ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-31

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 700,000	\$ 700,000	\$ 651,138	\$ (48,862)
Total revenues	<u>700,000</u>	<u>700,000</u>	<u>651,138</u>	<u>(48,862)</u>
Expenditures:				
Current:				
<i>Elections</i>				
<i>Salaries & Benefits</i>	122,785	122,785	116,335	6,450
<i>Supplies</i>	65,000	85,000	118,659	(33,659)
<i>Maintenance</i>	3,000	3,000	1,247	1,753
<i>Training/Dues</i>	10,000	7,500	6,904	596
<i>Professional/Contract Services</i>	481,215	428,715	371,513	57,202
<i>Rental/Leases</i>	18,000	53,000	36,480	16,520
Total Elections	<u>700,000</u>	<u>700,000</u>	<u>651,138</u>	<u>48,862</u>
Total expenditures	<u>700,000</u>	<u>700,000</u>	<u>651,138</u>	<u>48,862</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	119,333	119,333	119,333	
Fund balances/equity, September 30	<u>\$ 119,333</u>	<u>\$ 119,333</u>	<u>\$ 119,333</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-32**

ELECTION ADMIN. FEE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 42,000	\$ 42,000	\$ 85,410	\$ 43,410
Investment Earnings	1,000	1,000	1,683	683
Total revenues	<u>43,000</u>	<u>43,000</u>	<u>87,093</u>	<u>44,093</u>
Expenditures:				
Current:				
Elections				
Supplies	13,000	13,000		13,000
Maintenance	30,000	30,000	24,000	6,000
Total Elections	<u>43,000</u>	<u>43,000</u>	<u>24,000</u>	<u>19,000</u>
Total expenditures	<u>43,000</u>	<u>43,000</u>	<u>24,000</u>	<u>19,000</u>
Excess (deficiency) of revenues (under) expenditures			<u>63,093</u>	<u>63,093</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			63,093	63,093
Fund balances/equity, October 1	141,147	141,147	141,147	
Fund balances/equity, September 30	<u>\$ 141,147</u>	<u>\$ 141,147</u>	<u>\$ 204,240</u>	<u>\$ 63,093</u>

LUBBOCK COUNTY, TEXAS
ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-33

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 30,000	\$ 30,000	\$ 206,814	\$ 176,814
<i>Investment Earnings</i>	1,658	1,658	6,343	4,685
Total revenues	<u>31,658</u>	<u>31,658</u>	<u>213,157</u>	<u>181,499</u>
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>	31,658	31,658		31,658
Total Elections	<u>31,658</u>	<u>31,658</u>		<u>31,658</u>
Total expenditures	<u>31,658</u>	<u>31,658</u>		<u>31,658</u>
Excess (deficiency) of revenues (under) expenditures			<u>213,157</u>	<u>213,157</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			213,157	213,157
Fund balances/equity, October 1	424,354	424,354	424,354	
Fund balances/equity, September 30	<u>\$ 424,354</u>	<u>\$ 424,354</u>	<u>\$ 637,511</u>	<u>\$ 213,157</u>

LUBBOCK COUNTY, TEXAS
RECORDS PRESERVATION DIST CLK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 16,000	\$ 16,000	\$ 18,403	\$ 2,403
<i>Investment Earnings</i>	800	800	1,131	331
Total revenues	<u>16,800</u>	<u>16,800</u>	<u>19,534</u>	<u>2,734</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries & Benefits</i>	21,614	21,614	8,783	12,831
<i>Supplies</i>	13,450	13,450	9,204	4,246
<i>Maintenance</i>	3,200	3,200	3,140	60
<i>Professional/Contract Services</i>	5,000	5,000		5,000
Total Judicial	<u>43,264</u>	<u>43,264</u>	<u>21,127</u>	<u>22,137</u>
Total expenditures	<u>43,264</u>	<u>43,264</u>	<u>21,127</u>	<u>22,137</u>
Excess (deficiency) of revenues (under) expenditures	<u>(26,464)</u>	<u>(26,464)</u>	<u>(1,593)</u>	<u>24,871</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(26,464)	(26,464)	(1,593)	24,871
Fund balances/equity, October 1	76,333	76,333	76,333	
Fund balances/equity, September 30	<u>\$ 49,869</u>	<u>\$ 49,869</u>	<u>\$ 74,740</u>	<u>\$ 24,871</u>

LUBBOCK COUNTY, TEXAS
CO. CLERK RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 380,000	\$ 380,000	\$ 499,773	\$ 119,773
<i>Investment Earnings</i>	23,000	23,000	36,204	13,204
Total revenues	<u>403,000</u>	<u>403,000</u>	<u>535,977</u>	<u>132,977</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	157,778	157,778	62,739	95,039
<i>Supplies</i>	30,000	30,000	6,714	23,286
<i>Maintenance</i>	11,600	11,600		11,600
<i>Professional/Contract Services</i>	1,013,360	963,501	104,081	859,420
Total General Administration	<u>1,212,738</u>	<u>1,162,879</u>	<u>173,534</u>	<u>989,345</u>
<i>Capital Outlay</i>		49,859	49,858	1
Total expenditures	<u>1,212,738</u>	<u>1,212,738</u>	<u>223,392</u>	<u>989,346</u>
Excess (deficiency) of revenues (under) expenditures	<u>(809,738)</u>	<u>(809,738)</u>	<u>312,585</u>	<u>1,122,323</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(809,738)	(809,738)	312,585	1,122,323
Fund balances/equity, October 1	2,266,283	2,266,283	2,266,283	
Fund balances/equity, September 30	<u>\$ 1,456,545</u>	<u>\$ 1,456,545</u>	<u>\$ 2,578,868</u>	<u>\$ 1,122,323</u>

LUBBOCK COUNTY, TEXAS
COMM. COURT RECORDS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 81,500	\$ 81,500	\$ 92,739	\$ 11,239
<i>Investment Earnings</i>	4,400	4,400	8,767	4,367
Total revenues	<u>85,900</u>	<u>85,900</u>	<u>101,506</u>	<u>15,606</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	62,480	62,480	54,793	7,687
<i>Supplies</i>	10,000	10,000	1,379	8,621
<i>Training/Dues</i>	3,000	3,000	2,065	935
Total General Administration	<u>75,480</u>	<u>75,480</u>	<u>58,237</u>	<u>17,243</u>
<i>Capital Outlay</i>	20,000	20,000		20,000
Total expenditures	<u>95,480</u>	<u>95,480</u>	<u>58,237</u>	<u>37,243</u>
Excess (deficiency) of revenues (under) expenditures	<u>(9,580)</u>	<u>(9,580)</u>	<u>43,269</u>	<u>52,849</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(9,580)	(9,580)	43,269	52,849
Fund balances/equity, October 1	563,569	563,569	563,569	
Fund balances/equity, September 30	<u>\$ 553,989</u>	<u>\$ 553,989</u>	<u>\$ 606,838</u>	<u>\$ 52,849</u>

LUBBOCK COUNTY, TEXAS
COURT HOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 115,000	\$ 115,000	\$ 100,535	\$ (14,465)
<i>Investment Earnings</i>			53	53
Total revenues	<u>115,000</u>	<u>115,000</u>	<u>100,588</u>	<u>(14,412)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	108,890	108,890	105,392	3,498
<i>Supplies</i>	10,044	10,044	7,665	2,379
<i>Training/Dues</i>	5,000	5,000	3,364	1,636
Total Public Safety	<u>123,934</u>	<u>123,934</u>	<u>116,421</u>	<u>7,513</u>
Total expenditures	<u>123,934</u>	<u>123,934</u>	<u>116,421</u>	<u>7,513</u>
Excess (deficiency) of revenues (under) expenditures	<u>(8,934)</u>	<u>(8,934)</u>	<u>(15,833)</u>	<u>(6,899)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(8,934)	(8,934)	(15,833)	(6,899)
Fund balances/equity, October 1	15,833	15,833	15,833	
Fund balances/equity, September 30	<u>\$ 6,899</u>	<u>\$ 6,899</u>	<u>\$</u>	<u>\$ (6,899)</u>

LUBBOCK COUNTY, TEXAS
COURT RECORD PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 51,000	\$ 51,000	\$ 48,930	\$ (2,070)
<i>Investment Earnings</i>	1,350	1,350	2,725	1,375
Total revenues	<u>52,350</u>	<u>52,350</u>	<u>51,655</u>	<u>(695)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	2,700	2,700		2,700
<i>Maintenance</i>	1,000	1,000	735	265
<i>Professional/Contract Services</i>	10,000	10,000	10,000	
Total General Administration	<u>13,700</u>	<u>13,700</u>	<u>10,735</u>	<u>2,965</u>
<i>Capital Outlay</i>	<u>38,650</u>	<u>38,650</u>		<u>38,650</u>
Total expenditures	<u>52,350</u>	<u>52,350</u>	<u>10,735</u>	<u>41,615</u>
Excess (deficiency) of revenues (under) expenditures			<u>40,920</u>	<u>40,920</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			40,920	40,920
Fund balances/equity, October 1	155,365	155,365	155,365	
Fund balances/equity, September 30	<u>\$ 155,365</u>	<u>\$ 155,365</u>	<u>\$ 196,285</u>	<u>\$ 40,920</u>

LUBBOCK COUNTY, TEXAS
HISTORIC PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 700	\$ 700	\$ 879	\$ 179
Total revenues	<u>700</u>	<u>700</u>	<u>879</u>	<u>179</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	4,200	4,200	4,190	10
Total General Administration	<u>4,200</u>	<u>4,200</u>	<u>4,190</u>	<u>10</u>
Total expenditures	<u>4,200</u>	<u>4,200</u>	<u>4,190</u>	<u>10</u>
Excess (deficiency) of revenues (under) expenditures	<u>(3,500)</u>	<u>(3,500)</u>	<u>(3,311)</u>	<u>189</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,500)	(3,500)	(3,311)	189
Fund balances/equity, October 1	13,386	13,386	13,386	
Fund balances/equity, September 30	<u>\$ 9,886</u>	<u>\$ 9,886</u>	<u>\$ 10,075</u>	<u>\$ 189</u>

LUBBOCK COUNTY, TEXAS
CHILD ABUSE PREVENTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-40

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 400	\$ 400	\$ 548	\$ 148
<i>Investment Earnings</i>	25	25	33	8
Total revenues	<u>425</u>	<u>425</u>	<u>581</u>	<u>156</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	425	425		425
Total General Administration	<u>425</u>	<u>425</u>		<u>425</u>
Total expenditures	<u>425</u>	<u>425</u>		<u>425</u>
Excess (deficiency) of revenues (under) expenditures			<u>581</u>	<u>581</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			581	581
Fund balances/equity, October 1	1,879	1,879	1,879	
Fund balances/equity, September 30	<u>\$ 1,879</u>	<u>\$ 1,879</u>	<u>\$ 2,460</u>	<u>\$ 581</u>

LUBBOCK COUNTY, TEXAS
JUDICIAL TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-41

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
<i>Fees of Office</i>	\$ 27,900	\$ 27,900	\$ 20,543	\$ (7,357)
<i>Investment Earnings</i>	3,000	3,000	4,545	1,545
Total revenues	<u>30,900</u>	<u>30,900</u>	<u>25,088</u>	<u>(5,812)</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	42,700	42,700		42,700
<i>Utilities</i>	5,000	5,000	3,208	1,792
<i>Training/Dues</i>	9,200	9,200	1,359	7,841
<i>Professional/Contract Services</i>	21,500	21,500		21,500
Total Judicial	<u>78,400</u>	<u>78,400</u>	<u>4,567</u>	<u>73,833</u>
Total expenditures	<u>78,400</u>	<u>78,400</u>	<u>4,567</u>	<u>73,833</u>
Excess (deficiency) of revenues (under) expenditures	<u>(47,500)</u>	<u>(47,500)</u>	<u>20,521</u>	<u>68,021</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(47,500)	(47,500)	20,521	68,021
Fund balances/equity, October 1	291,587	291,587	291,587	
Fund balances/equity, September 30	<u>\$ 244,087</u>	<u>\$ 244,087</u>	<u>\$ 312,108</u>	<u>\$ 68,021</u>

LUBBOCK COUNTY, TEXAS
CO & DIST CT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 5,800	\$ 5,800	\$ 8,996	\$ 3,196
<i>Investment Earnings</i>	350	350	696	346
Total revenues	<u>6,150</u>	<u>6,150</u>	<u>9,692</u>	<u>3,542</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	6,150	6,150	295	5,855
<i>Total General Administration</i>	<u>6,150</u>	<u>6,150</u>	<u>295</u>	<u>5,855</u>
Total expenditures	<u>6,150</u>	<u>6,150</u>	<u>295</u>	<u>5,855</u>
Excess (deficiency) of revenues (under) expenditures			<u>9,397</u>	<u>9,397</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			9,397	9,397
Fund balances/equity, October 1	40,287	40,287	40,287	
Fund balances/equity, September 30	<u>\$ 40,287</u>	<u>\$ 40,287</u>	<u>\$ 49,684</u>	<u>\$ 9,397</u>

LUBBOCK COUNTY, TEXAS
DIST COURT RECORD TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 28,000	\$ 28,000	\$ 34,792	\$ 6,792
<i>Investment Earnings</i>	375	375	1,162	787
Total revenues	<u>28,375</u>	<u>28,375</u>	<u>35,954</u>	<u>7,579</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	16,775	16,775		16,775
<i>Maintenance</i>	1,600	1,600		1,600
<i>Professional/Contract Services</i>	10,000	10,000	9,418	582
Total Judicial	<u>28,375</u>	<u>28,375</u>	<u>9,418</u>	<u>18,957</u>
Total expenditures	<u>28,375</u>	<u>28,375</u>	<u>9,418</u>	<u>18,957</u>
Excess (deficiency) of revenues (under) expenditures			<u>26,536</u>	<u>26,536</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			26,536	26,536
Fund balances/equity, October 1	60,326	60,326	60,326	
Fund balances/equity, September 30	<u>\$ 60,326</u>	<u>\$ 60,326</u>	<u>\$ 86,862</u>	<u>\$ 26,536</u>

LUBBOCK COUNTY, TEXAS
COUNTY CLERK ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-44

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 425,000	\$ 425,000	\$ 483,388	\$ 58,388
<i>Investment Earnings</i>	20,000	20,000	38,695	18,695
Total revenues	<u>445,000</u>	<u>445,000</u>	<u>522,083</u>	<u>77,083</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	1,446,283	1,446,283	1,130,593	315,690
Total General Administration	<u>1,446,283</u>	<u>1,446,283</u>	<u>1,130,593</u>	<u>315,690</u>
Total expenditures	<u>1,446,283</u>	<u>1,446,283</u>	<u>1,130,593</u>	<u>315,690</u>
Excess (deficiency) of revenues (under) expenditures	<u>(1,001,283)</u>	<u>(1,001,283)</u>	<u>(608,510)</u>	<u>392,773</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,001,283)	(1,001,283)	(608,510)	392,773
Fund balances/equity, October 1	2,283,366	2,283,366	2,283,366	
Fund balances/equity, September 30	<u>\$ 1,282,083</u>	<u>\$ 1,282,083</u>	<u>\$ 1,674,856</u>	<u>\$ 392,773</u>

LUBBOCK COUNTY, TEXAS

REGIONAL PUBLIC DEFENDER- CAPITAL
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 2,590,261	\$ 2,590,261	\$ 1,810,705	\$ (779,556)
Indigent Defense Grant	2,230,400	2,230,400	3,530,400	1,300,000
Investment Earnings			16,149	16,149
Total revenues	<u>4,820,661</u>	<u>4,820,661</u>	<u>5,357,254</u>	<u>536,593</u>
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	4,043,630	4,043,630	3,809,968	233,662
Supplies	128,987	128,987	108,228	20,759
Training/Dues	400,000	400,000	257,851	142,149
Professional/Contract Services	392,695	382,695	360,195	22,500
Other		10,000	9,028	972
Total Judicial	<u>4,965,312</u>	<u>4,965,312</u>	<u>4,545,270</u>	<u>420,042</u>
Total expenditures	<u>4,965,312</u>	<u>4,965,312</u>	<u>4,545,270</u>	<u>420,042</u>
Excess (deficiency) of revenues (under) expenditures	<u>(144,651)</u>	<u>(144,651)</u>	<u>811,984</u>	<u>956,635</u>
Other financing sources (uses):				
Transfers in	144,651	144,651	84,051	(60,600)
Total other financing sources (uses)	<u>144,651</u>	<u>144,651</u>	<u>84,051</u>	<u>(60,600)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			896,035	896,035
Fund balances/equity, October 1	1,595,604	1,595,604	1,595,604	
Fund balances/equity, September 30	<u>\$ 1,595,604</u>	<u>\$ 1,595,604</u>	<u>\$ 2,491,639</u>	<u>\$ 896,035</u>

LUBBOCK COUNTY, TEXAS
SHERIFF CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 600,000	\$ 800,000	\$ 146,584	\$ (653,416)
<i>Investment Earnings</i>	1,000	1,000	6,060	5,060
<i>Other</i>	400	400	34,614	34,214
Total revenues	<u>601,400</u>	<u>801,400</u>	<u>187,258</u>	<u>(614,142)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	300,000	110,000	1,169	108,831
<i>Training/Dues</i>	25,000	15,000		15,000
<i>Other</i>	176,400	246,400	162,013	84,387
Total Public Safety	<u>501,400</u>	<u>371,400</u>	<u>163,182</u>	<u>208,218</u>
<i>Capital Outlay</i>	<u>100,000</u>	<u>430,000</u>	<u>421,761</u>	<u>8,239</u>
Total expenditures	<u>601,400</u>	<u>801,400</u>	<u>584,943</u>	<u>216,457</u>
Excess (deficiency) of revenues (under) expenditures			<u>(397,685)</u>	<u>(397,685)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(397,685)	(397,685)
Fund balances/equity, October 1	781,509	781,509	781,509	
Fund balances/equity, September 30	<u>\$ 781,509</u>	<u>\$ 781,509</u>	<u>\$ 383,824</u>	<u>\$ (397,685)</u>

LUBBOCK COUNTY, TEXAS

INMATE SUPPLY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-47

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 3,500	\$ 3,500	\$ 2,818	\$ (682)
<i>Other</i>	625,000	625,000	784,785	159,785
Total revenues	628,500	628,500	787,603	159,103
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	128,500	128,500	129,206	(706)
<i>Professional Contract Services</i>	500,000	500,000	546,374	(46,374)
Total Public Safety	628,500	628,500	675,580	(47,080)
Total expenditures	628,500	628,500	675,580	(47,080)
Excess (deficiency) of revenues (under) expenditures			112,023	112,023
Excess of revenues and other financing sources over (under) expenditures and other financing uses			112,023	112,023
Fund balances/equity, October 1	2,257,244	2,257,244	2,257,244	
Fund balances/equity, September 30	\$ 2,257,244	\$ 2,257,244	\$ 2,369,267	\$ 112,023

LUBBOCK COUNTY, TEXAS

EXHIBIT C-48

VINE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 27,716	\$ 27,715	\$ (1)
Total revenues		27,716	27,715	(1)
Expenditures:				
Current:				
Public Safety				
Supplies		27,716	27,715	1
Total Public Safety		27,716	27,715	1
Total expenditures		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, 2016

EXHIBIT C-49

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 176,164	\$ 170,110	\$ (6,054)
Total revenues		176,164	170,110	(6,054)
Expenditures:				
Current:				
Public Safety				
Supplies		56,916	56,138	778
Professional Contract Services		40,000	36,000	4,000
Total Public Safety		96,916	92,138	4,778
Capital Outlay		79,248	77,972	1,276
Total expenditures		176,164	170,110	6,054
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS**EXHIBIT C-50**

LEOSE- SHERIFF

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$	\$ 83,580	\$ 83,580
Investment Earnings			1,104	1,104
Total revenues			84,684	84,684
Expenditures:				
Current:				
Public Safety				
Supplies	39,021	39,021		39,021
Total Public Safety	39,021	39,021		39,021
Capital Outlay	20,000	20,000		20,000
Total expenditures	59,021	59,021		59,021
Excess (deficiency) of revenues (under) expenditures	(59,021)	(59,021)	84,684	143,705
Other financing sources (uses):				
Transfers in	59,021	59,021		(59,021)
Total other financing sources (uses)	59,021	59,021		(59,021)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			84,684	84,684
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 84,684	\$ 84,684

LUBBOCK COUNTY, TEXAS
SHERIFF COMMISSARY SALARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-51

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 485,248	\$ 485,248	\$ 513,008	\$ 27,760
Total revenues	<u>485,248</u>	<u>485,248</u>	<u>513,008</u>	<u>27,760</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	485,248	485,248	460,864	24,384
<i>Total Public Safety</i>	<u>485,248</u>	<u>485,248</u>	<u>460,864</u>	<u>24,384</u>
Total expenditures	<u>485,248</u>	<u>485,248</u>	<u>460,864</u>	<u>24,384</u>
Excess (deficiency) of revenues (under) expenditures			<u>52,144</u>	<u>52,144</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			52,144	52,144
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 52,144</u>	<u>\$ 52,144</u>

LUBBOCK COUNTY, TEXAS
LECD GRANT- EMERGENCY COMM.
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-52

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 44,112	\$ 3,798	\$ (40,314)
Total revenues		44,112	3,798	(40,314)
Expenditures:				
Current:				
Public Safety				
Supplies		13,798	3,798	10,000
Total Public Safety		13,798	3,798	10,000
Capital Outlay		30,314		30,314
Total expenditures		44,112	3,798	40,314
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, 2016

EXHIBIT C-53

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 130,000	\$ 130,000	\$ 104,501	\$ (25,499)
<i>Investment Earnings</i>	650	650	421	(229)
<i>Other</i>	32,000	32,000	19,044	(12,956)
Total revenues	<u>162,650</u>	<u>162,650</u>	<u>123,966</u>	<u>(38,684)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries & Benefits</i>			36,432	(36,432)
<i>Supplies</i>	45,000	45,000	53,124	(8,124)
<i>Maintenance</i>	5,000	5,000	992	4,008
<i>Training/Dues</i>	31,000	31,000	29,929	1,071
<i>Professional Contract Services</i>	25,000	25,000	16,390	8,610
<i>Other</i>	56,650	56,650		56,650
Total Legal	<u>162,650</u>	<u>162,650</u>	<u>136,867</u>	<u>25,783</u>
Total expenditures	<u>162,650</u>	<u>162,650</u>	<u>136,867</u>	<u>25,783</u>
Excess (deficiency) of revenues (under) expenditures			<u>(12,901)</u>	<u>(12,901)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			<u>(12,901)</u>	<u>(12,901)</u>
Fund balances/equity, October 1	47,564	47,564	47,564	
Fund balances/equity, September 30	<u>\$ 47,564</u>	<u>\$ 47,564</u>	<u>\$ 34,663</u>	<u>\$ (12,901)</u>

LUBBOCK COUNTY, TEXAS
CDA CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-54

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 500	\$ 500	\$ 171	\$ (329)
<i>Other</i>	200,000	200,000	163,400	(36,600)
Total revenues	<u>200,500</u>	<u>200,500</u>	<u>163,571</u>	<u>(36,929)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Other</i>	200,500	200,500	178,495	22,005
Total Legal	<u>200,500</u>	<u>200,500</u>	<u>178,495</u>	<u>22,005</u>
Total expenditures	<u>200,500</u>	<u>200,500</u>	<u>178,495</u>	<u>22,005</u>
Excess (deficiency) of revenues (under) expenditures			<u>(14,924)</u>	<u>(14,924)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(14,924)	(14,924)
Fund balances/equity, October 1	15,393	15,393	15,393	
Fund balances/equity, September 30	<u>\$ 15,393</u>	<u>\$ 15,393</u>	<u>\$ 469</u>	<u>\$ (14,924)</u>

LUBBOCK COUNTY, TEXAS
SPATF GRANT- CDA
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-55

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 542,620	\$ 407,323	\$ 407,882	\$ 559
Other	114,367	174,433	174,433	
Total revenues	656,987	581,756	582,315	559
Expenditures:				
Current:				
Legal				
Salaries & Benefits	468,663	453,616	454,841	(1,225)
Supplies	213,968	118,567	118,125	442
Training/Dues	10,000	7,611	7,499	112
Professional Contract Services	96,867	96,867	96,867	
Total Legal	789,498	676,661	677,332	(671)
Capital Outlay		37,606	37,606	
Total expenditures	789,498	714,267	714,938	(671)
Excess (deficiency) of revenues (under) expenditures	(132,511)	(132,511)	(132,623)	(112)
Transfers in	132,511	132,511	132,623	112
Total other financing sources (uses)	132,511	132,511	132,623	112
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
JAG-JUSTICE ASSISTANCE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-56

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Intergovernmental	\$	\$ 219,312	\$ 77,456	\$ (141,856)
Investment Earnings		2,300	2,211	(89)
Total revenues		221,612	79,667	(141,945)
Expenditures:				
Current:				
Legal				
Other		39,985	2,241	37,744
Total Legal		39,985	2,241	37,744
Capital Outlay		181,627	77,426	104,201
Total expenditures		221,612	79,667	141,945
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

CDA- VIOLENCE AGAINST WOMEN
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-57

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 75,750	\$ 75,751	\$ 71,510	\$ (4,241)
Total revenues	75,750	75,751	71,510	(4,241)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	130,785	139,150	130,186	8,964
Supplies	1,320			
Training/Dues	5,000			
Total Legal	137,105	139,150	130,186	8,964
Total expenditures	137,105	139,150	130,186	8,964
Excess (deficiency) of revenues (under) expenditures	(61,355)	(63,399)	(58,676)	4,723
Transfers in	61,355	63,399	58,676	(4,723)
Total other financing sources (uses)	61,355	63,399	58,676	(4,723)
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, 2016

	Interest & Sinking Fund 2007	Tax Notes Series 2013	Refunding Bonds Series 2013	Total Nonmajor Debt Service Funds (See Exhibit C-1)
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 127,641	\$	\$ 28,279	\$ 155,920
<i>Investments</i>	670,116		148,464	818,580
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	20,671	4,045	568	25,284
<i>Other</i>	5,112	523	589	6,224
Total Assets	<u>\$ 823,540</u>	<u>\$ 4,568</u>	<u>\$ 177,900</u>	<u>\$ 1,006,008</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Unearned Revenue:</i>				
Total Liabilities				
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>	\$ 9,606	\$ 1,880	\$ 264	\$ 11,750
Total Deferred Inflows of Resources	<u>9,606</u>	<u>1,880</u>	<u>264</u>	<u>11,750</u>
Fund Balances				
<i>Restricted For:</i>				
<i>Debt Service</i>	813,934	2,688	177,636	994,258
Total Fund Balances	<u>813,934</u>	<u>2,688</u>	<u>177,636</u>	<u>994,258</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 823,540</u>	<u>\$ 4,568</u>	<u>\$ 177,900</u>	<u>\$ 1,006,008</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	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	\$ 6,051,105	\$ 1,240,322	\$ 170,222	\$ 7,461,649
Investment Earnings	25,974	1,685	3,455	31,114
Total revenues	<u>6,077,079</u>	<u>1,242,007</u>	<u>173,677</u>	<u>7,492,763</u>
Expenditures:				
Current:				
Debt Service:				
Principal Retirement	4,570,000	1,075,000		5,645,000
Interest and Fiscal Charges	1,747,575	168,025	173,200	2,088,800
Total expenditures	<u>6,317,575</u>	<u>1,243,025</u>	<u>173,200</u>	<u>7,733,800</u>
Excess (deficiency) of revenues (under) expenditures	<u>(240,496)</u>	<u>(1,018)</u>	<u>477</u>	<u>(241,037)</u>
Net change in fund balances	(240,496)	(1,018)	477	(241,037)
Fund balances/equity, October 1	1,054,430	3,706	177,159	1,235,295
Fund balances/equity, September 30	<u>\$ 813,934</u>	<u>\$ 2,688</u>	<u>\$ 177,636</u>	<u>\$ 994,258</u>

LUBBOCK COUNTY, TEXAS
INTEREST & SINKING 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-60

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 6,152,369	\$ 6,152,369	\$ 6,051,105	\$ (101,264)
Investment Earnings	25,000	25,000	25,974	974
Total revenues	<u>6,177,369</u>	<u>6,177,369</u>	<u>6,077,079</u>	<u>(100,290)</u>
Expenditures:				
Debt Service				
Principal Retirement	4,570,000	4,570,000	4,570,000	
Interest and Fiscal Charges	1,748,825	1,748,825	1,747,575	1,250
Total Debt Service	<u>6,318,825</u>	<u>6,318,825</u>	<u>6,317,575</u>	<u>1,250</u>
Total expenditures	<u>6,318,825</u>	<u>6,318,825</u>	<u>6,317,575</u>	<u>1,250</u>
Excess (deficiency) of revenues (under) expenditures	<u>(141,456)</u>	<u>(141,456)</u>	<u>(240,496)</u>	<u>(99,040)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(141,456)	(141,456)	(240,496)	(99,040)
Fund balances/equity, October 1	1,054,430	1,054,430	1,054,430	
Fund balances/equity, September 30	<u>\$ 912,974</u>	<u>\$ 912,974</u>	<u>\$ 813,934</u>	<u>\$ (99,040)</u>

LUBBOCK COUNTY, TEXAS

TAX NOTES SERIES 2013

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-61

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 1,211,740	\$ 1,211,740	\$ 1,240,322	\$ 28,582
Investment Earnings	2,500	2,500	1,685	(815)
Total revenues	<u>1,214,240</u>	<u>1,214,240</u>	<u>1,242,007</u>	<u>27,767</u>
Expenditures:				
Debt Service				
Principal Retirement	1,075,000	1,075,000	1,075,000	
Interest and Fiscal Charges	185,113	185,113	168,025	17,088
Total Debt Service	<u>1,260,113</u>	<u>1,260,113</u>	<u>1,243,025</u>	<u>17,088</u>
Total expenditures	<u>1,260,113</u>	<u>1,260,113</u>	<u>1,243,025</u>	<u>17,088</u>
Excess (deficiency) of revenues (under) expenditures	<u>(45,873)</u>	<u>(45,873)</u>	<u>(1,018)</u>	<u>44,855</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(45,873)	(45,873)	(1,018)	44,855
Fund balances/equity, October 1	3,706	3,706	3,706	
Fund balances/equity, September 30	<u>\$ (42,167)</u>	<u>\$ (42,167)</u>	<u>\$ 2,688</u>	<u>\$ 44,855</u>

LUBBOCK COUNTY, TEXAS
REFUNDING BONDS SERIES 2013
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-62

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 170,098	\$ 170,098	\$ 170,222	\$ 124
Investment Earnings	2,500	2,500	3,455	955
Total revenues	<u>172,598</u>	<u>172,598</u>	<u>173,677</u>	<u>1,079</u>
Expenditures:				
Debt Service				
Interest and Fiscal Charges	174,700	174,700	173,200	1,500
Total Debt Service	<u>174,700</u>	<u>174,700</u>	<u>173,200</u>	<u>1,500</u>
Total expenditures	<u>174,700</u>	<u>174,700</u>	<u>173,200</u>	<u>1,500</u>
Excess (deficiency) of revenues (under) expenditures	<u>(2,102)</u>	<u>(2,102)</u>	<u>477</u>	<u>2,579</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(2,102)	(2,102)	477	2,579
Fund balances/equity, October 1	177,159	177,159	177,159	
Fund balances/equity, September 30	<u>\$ 175,057</u>	<u>\$ 175,057</u>	<u>\$ 177,636</u>	<u>\$ 2,579</u>

LUBBOCK COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 SEPTEMBER 30, 2016

	LE Renovations	LE Renovations #2	CRTC Renovations	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 78,883	\$ 225,826	\$ 315,956	\$ 620,665
<i>Investments</i>	414,135	1,185,590	1,658,764	3,258,489
Receivables (net of allowances for uncollectibles):				
<i>Other</i>	1,424	4,124	5,753	11,301
Total Assets	<u>\$ 494,442</u>	<u>\$ 1,415,540</u>	<u>\$ 1,980,473</u>	<u>\$ 3,890,455</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Accounts Payable</i>	\$ 488,893	\$ 326,632	\$ 181,051	\$ 996,576
Total Liabilities	<u>488,893</u>	<u>326,632</u>	<u>181,051</u>	<u>996,576</u>
Fund Balances				
<i>Restricted For:</i>				
<i>Capital Projects</i>	5,549	1,088,908	1,799,422	2,893,879
Total Fund Balances	<u>5,549</u>	<u>1,088,908</u>	<u>1,799,422</u>	<u>2,893,879</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 494,442</u>	<u>\$ 1,415,540</u>	<u>\$ 1,980,473</u>	<u>\$ 3,890,455</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	LE Renovations	LE Renovations #2	CRTC Renovations	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:				
<i>Investment Earnings</i>	\$ 19,708	\$ 5,237	\$ 34,511	\$ 59,456
Total revenues	<u>19,708</u>	<u>5,237</u>	<u>34,511</u>	<u>59,456</u>
Expenditures:				
Current:				
<i>Capital Outlay</i>	4,047,259	2,702,008	1,084,508	7,833,775
Total expenditures	<u>4,047,259</u>	<u>2,702,008</u>	<u>1,084,508</u>	<u>7,833,775</u>
Excess (deficiency) of revenues (under) expenditures	(4,027,551)	(2,696,771)	(1,049,997)	(7,774,319)
Other financing sources (uses):				
<i>Transfers in</i>		3,785,679		3,785,679
Total other financing sources (uses)		<u>3,785,679</u>		<u>3,785,679</u>
Net change in fund balances	(4,027,551)	1,088,908	(1,049,997)	(3,988,640)
Fund balances/equity, October 1	4,033,100		2,849,419	6,882,519
Fund balances/equity, September 30	<u>\$ 5,549</u>	<u>\$ 1,088,908</u>	<u>\$ 1,799,422</u>	<u>\$ 2,893,879</u>

LUBBOCK COUNTY, TEXAS
LE RENOVATIONS
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-65

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 75,000	\$ 75,000	\$ 19,708	\$ (55,292)
Total revenues	<u>75,000</u>	<u>75,000</u>	<u>19,708</u>	<u>(55,292)</u>
Expenditures:				
<i>Capital Outlay</i>	<u>7,985,000</u>	<u>7,985,000</u>	<u>4,047,259</u>	<u>3,937,741</u>
Total expenditures	<u>7,985,000</u>	<u>7,985,000</u>	<u>4,047,259</u>	<u>3,937,741</u>
Excess (deficiency) of revenues (under) expenditures	<u>(7,910,000)</u>	<u>(7,910,000)</u>	<u>(4,027,551)</u>	<u>3,882,449</u>
Other financing sources (uses):				
<i>Transfers in</i>	<u>3,785,679</u>	<u>3,785,679</u>		<u>(3,785,679)</u>
Total other financing sources (uses)	<u>3,785,679</u>	<u>3,785,679</u>		<u>(3,785,679)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(4,124,321)</u>	<u>(4,124,321)</u>	<u>(4,027,551)</u>	<u>96,770</u>
Fund balances/equity, October 1	<u>4,033,100</u>	<u>4,033,100</u>	<u>4,033,100</u>	
Fund balances/equity, September 30	<u>\$ (91,221)</u>	<u>\$ (91,221)</u>	<u>\$ 5,549</u>	<u>\$ 96,770</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-66**

LE RENOVATIONS #2

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	\$ 5,237	\$ 5,237
Total revenues			5,237	5,237
Expenditures:				
<i>Capital Outlay</i>		3,785,679	2,702,008	1,083,671
Total expenditures		3,785,679	2,702,008	1,083,671
Excess (deficiency) of revenues (under) expenditures		(3,785,679)	(2,696,771)	1,088,908
Other financing sources (uses):				
<i>Transfers in</i>		3,785,679	3,785,679	
Total other financing sources (uses)		3,785,679	3,785,679	
Excess of revenues and other financing sources over (under) expenditures and other financing uses			1,088,908	1,088,908
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 1,088,908	\$ 1,088,908

LUBBOCK COUNTY, TEXAS

EXHIBIT C-67

CRTC RENOVATIONS
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 52,000	\$ 52,000	\$ 34,511	\$ (17,489)
Total revenues	<u>52,000</u>	<u>52,000</u>	<u>34,511</u>	<u>(17,489)</u>
Expenditures:				
<i>Capital Outlay</i>	<u>2,900,000</u>	<u>2,900,000</u>	<u>1,084,508</u>	<u>1,815,492</u>
Total expenditures	<u>2,900,000</u>	<u>2,900,000</u>	<u>1,084,508</u>	<u>1,815,492</u>
Excess (deficiency) of revenues (under) expenditures	<u>(2,848,000)</u>	<u>(2,848,000)</u>	<u>(1,049,997)</u>	<u>1,798,003</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(2,848,000)	(2,848,000)	(1,049,997)	1,798,003
Fund balances/equity, October 1	2,849,419	2,849,419	2,849,419	
Fund balances/equity, September 30	<u>\$ 1,419</u>	<u>\$ 1,419</u>	<u>\$ 1,799,422</u>	<u>\$ 1,798,003</u>

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2016

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS:			
Current Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 915,625	\$ 1,545,036	\$ 2,460,661
<i>Investments</i>	4,728,279	8,111,445	12,839,724
Receivables (net of allowances for uncollectibles):			
<i>Other</i>	24,222	28,133	52,355
<i>Prepaid Items</i>		31,596	31,596
Total Current Assets	<u>5,668,126</u>	<u>9,716,210</u>	<u>15,384,336</u>
Total Assets	<u>\$ 5,668,126</u>	<u>\$ 9,716,210</u>	<u>\$ 15,384,336</u>
LIABILITIES:			
Current Liabilities:			
<i>Accounts Payable</i>	\$ 1,247,086	\$ 1,361,823	\$ 2,608,909
Total Current Liabilities	<u>1,247,086</u>	<u>1,361,823</u>	<u>2,608,909</u>
Total Liabilities	<u>1,247,086</u>	<u>1,361,823</u>	<u>2,608,909</u>
NET POSITION:			
Restricted For:			
<i>Workers Compensation Claims</i>		8,354,387	8,354,387
<i>Health Insurance Claims</i>	4,421,040		4,421,040
Total Net Position	<u>\$ 4,421,040</u>	<u>\$ 8,354,387</u>	<u>\$ 12,775,427</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Other operating revenue</i>	\$ 12,871,225	\$ 1,451,508	\$ 14,322,733
Total Operating Revenues	<u>12,871,225</u>	<u>1,451,508</u>	<u>14,322,733</u>
OPERATING EXPENSES:			
<i>Professional Services</i>	67,434		67,434
<i>Administration</i>	1,694,299	24,010	1,718,309
<i>Insurance/Bonds</i>		148,396	148,396
<i>Paid Claims</i>	8,421,654	598,306	9,019,960
Total Operating Expenses	<u>10,183,387</u>	<u>770,712</u>	<u>10,954,099</u>
Operating Income	<u>2,687,838</u>	<u>680,796</u>	<u>3,368,634</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Investment Earnings</i>	60,229	139,443	199,672
Total Non-operating Revenues (Expenses)	<u>60,229</u>	<u>139,443</u>	<u>199,672</u>
Net Income	<u>2,748,067</u>	<u>820,239</u>	<u>3,568,306</u>
Net Position, October 1	1,672,973	7,534,148	9,207,121
Net Position, September 30	<u>\$ 4,421,040</u>	<u>\$ 8,354,387</u>	<u>\$ 12,775,427</u>

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	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>	\$ 12,857,642	\$ 1,459,486	\$ 14,317,128
<i>Cash Payments to Suppliers for Goods and Services</i>	(9,902,395)	(767,595)	(10,669,990)
Net Cash Provided (Used) by Operating Activities	<u>2,955,247</u>	<u>691,891</u>	<u>3,647,138</u>
Cash Flows from Investing Activities:			
<i>Purchase of Investment Securities</i>	(2,362,695)	(168,814)	(2,531,509)
<i>Interest and Dividends on Investments</i>	60,229	139,443	199,672
Net Cash Provided (Used) for Investing Activities	<u>(2,302,466)</u>	<u>(29,371)</u>	<u>(2,331,837)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	652,781	662,520	1,315,301
Cash and Cash Equivalents at Beginning of Year	262,844	882,516	1,145,360
Cash and Cash Equivalents at End of Year	<u>\$ 915,625</u>	<u>\$ 1,545,036</u>	<u>\$ 2,460,661</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$ 2,687,838	\$ 680,796	\$ 3,368,634
Change in Assets and Liabilities:			
<i>Decrease (Increase) in Receivables</i>	(13,583)	7,978	(5,605)
<i>Decrease (Increase) in Prepaid Items</i>		8,537	8,537
<i>Increase (Decrease) in Accounts Payable</i>	280,992	(5,420)	275,572
Total Adjustments	<u>267,409</u>	<u>11,095</u>	<u>278,504</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,955,247</u>	<u>\$ 691,891</u>	<u>\$ 3,647,138</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2016

	County Treasurer	Tax Assessor Collector	County Clerk	District Clerk
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 394,248	\$ 46,251	\$ 1,270,552	\$ 4,385,332
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
<i>Prepaid Items</i>				
Total Assets and Other Debits	<u>\$ 394,248</u>	<u>\$ 46,251</u>	<u>\$ 1,270,552</u>	<u>\$ 4,385,332</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$
<i>Accounts Payable</i>				
<i>Due to Other Governments</i>		46,191	5,542	19,988
<i>Accrued Wages</i>				
<i>Due to Trust Beneficiaries</i>			1,233,781	2,933,868
<i>Other Liabilities</i>	394,248	60	31,229	1,431,476
Total Liabilities	<u>394,248</u>	<u>46,251</u>	<u>1,270,552</u>	<u>4,385,332</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 394,248</u>	 <u>\$ 46,251</u>	 <u>\$ 1,270,552</u>	 <u>\$ 4,385,332</u>

Medical Examiner Fund	District Attorney	Sheriff	Juvenile Probation	FSA Fund
\$ 12,290	\$ 282,914	\$ 250,379	\$ 875	\$ 16,356
26,935				264
\$ <u>39,225</u>	\$ <u>296,947</u>	\$ <u>250,379</u>	\$ <u>875</u>	\$ <u>16,620</u>
\$	\$	\$	\$	\$
	154,432			16,620
	142,515	229,606		
39,225		20,773	875	
<u>39,225</u>	<u>296,947</u>	<u>250,379</u>	<u>875</u>	<u>16,620</u>
\$ <u>39,225</u>	\$ <u>296,947</u>	\$ <u>250,379</u>	\$ <u>875</u>	\$ <u>16,620</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2016

	Drug Court	MH/ MR Caseload	Substance Abuse	Pretrial Services
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 21,907	\$ 19,089	\$ 7,716	\$ 27,533
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
<i>Prepaid Items</i>				
Total Assets and Other Debits	<u>\$ 21,907</u>	<u>\$ 19,089</u>	<u>\$ 7,716</u>	<u>\$ 27,533</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 2,401	\$ 2,558	\$ 1,378	\$ 2,927
<i>Accounts Payable</i>	1,206	579	560	1,311
<i>Due to Other Governments</i>				
<i>Accrued Wages</i>	3,828	3,900	1,482	3,720
<i>Due to Trust Beneficiaries</i>				
<i>Other Liabilities</i>	14,472	12,052	4,296	19,575
Total Liabilities	<u>21,907</u>	<u>19,089</u>	<u>7,716</u>	<u>27,533</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 21,907</u>	 <u>\$ 19,089</u>	 <u>\$ 7,716</u>	 <u>\$ 27,533</u>

<u>Basic Supervision</u>	<u>Intensive Support</u>	<u>Day Resource</u>	<u>Diagnostic Unit 032 CCP</u>	<u>Caseload Reduction 019-DP</u>
\$ 531,490	\$ 23,039	\$ 30,572	\$ 32	\$ 9,678
98,236				
12,693				
<u>\$ 642,419</u>	<u>\$ 23,039</u>	<u>\$ 30,572</u>	<u>\$ 32</u>	<u>\$ 9,678</u>
\$ 66,721	\$ 2,269	\$ 3,040	\$	\$
36,899	1,078	1,531	32	
96,252	3,337	4,732		
140,066				
302,481	16,355	21,269		9,678
<u>642,419</u>	<u>23,039</u>	<u>30,572</u>	<u>32</u>	<u>9,678</u>
<u>\$ 642,419</u>	<u>\$ 23,039</u>	<u>\$ 30,572</u>	<u>\$ 32</u>	<u>\$ 9,678</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2016

	Drug Court 013-CCP	Non-MHI Caseload 028-CCP	CRTC Aftercare 020-DP
ASSETS AND OTHER DEBITS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 8,467	\$ 22,851	\$ 18,061
Receivables (net of allowances for uncollectibles):			
<i>Other</i>			
<i>Prepaid Items</i>			
Total Assets and Other Debits	<u>\$ 8,467</u>	<u>\$ 22,851</u>	<u>\$ 18,061</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$ 1,293	\$ 2,290	\$ 2,643
<i>Accounts Payable</i>	553	1,199	1,108
<i>Due to Other Governments</i>			
<i>Accrued Wages</i>	1,485	3,781	4,794
<i>Due to Trust Beneficiaries</i>			
<i>Other Liabilities</i>	5,136	15,581	9,516
Total Liabilities	<u>8,467</u>	<u>22,851</u>	<u>18,061</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 8,467</u>	 <u>\$ 22,851</u>	 <u>\$ 18,061</u>

<u>Veteran's Drug Court</u>	<u>SPOT- CSCD Rider 84</u>	<u>Pre-Trial Release Fund</u>	<u>Court Residential</u>	<u>Total Agency Funds (See Exhibit A-10)</u>
\$ 19,855	\$ 39,601	\$ 15,218	\$ 971,244	\$ 8,425,550
		43	6,965	132,443
				26,726
<u>\$ 19,855</u>	<u>\$ 39,601</u>	<u>\$ 15,261</u>	<u>\$ 978,209</u>	<u>\$ 8,584,719</u>
\$ 1,111	\$ 6,897	\$ 4,970	\$ 62,984	\$ 163,482
555	3,275	2,531	35,035	104,072
			1,384	227,537
1,702	12,198	7,760	97,455	246,426
16,487	17,231		781,351	4,679,836
<u>19,855</u>	<u>39,601</u>	<u>15,261</u>	<u>978,209</u>	<u>3,163,366</u>
<u>\$ 19,855</u>	<u>\$ 39,601</u>	<u>\$ 15,261</u>	<u>\$ 978,209</u>	<u>\$ 8,584,719</u>

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

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
COUNTY TREASURER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 359,193	\$ 330,753	\$ 295,698	\$ 394,248
Total Assets	<u>\$ 359,193</u>	<u>\$ 330,753</u>	<u>\$ 295,698</u>	<u>\$ 394,248</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	359,193	330,753	295,698	394,248
Total Liabilities	<u>\$ 359,193</u>	<u>\$ 330,753</u>	<u>\$ 295,698</u>	<u>\$ 394,248</u>
TAX ASSESSOR/COLLECTOR				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 358,642	\$ 143,951,464	\$ 144,263,855	\$ 46,251
Total Assets	<u>\$ 358,642</u>	<u>\$ 143,951,464</u>	<u>\$ 144,263,855</u>	<u>\$ 46,251</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	358,256	142,427,386	142,739,451	46,191
<i>Other Liabilities</i>	386	1,524,078	1,524,404	60
Total Liabilities	<u>\$ 358,642</u>	<u>\$ 143,951,464</u>	<u>\$ 144,263,855</u>	<u>\$ 46,251</u>
COUNTY CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,190,188	\$ 4,234,182	\$ 4,153,818	\$ 1,270,552
Total Assets	<u>\$ 1,190,188</u>	<u>\$ 4,234,182</u>	<u>\$ 4,153,818</u>	<u>\$ 1,270,552</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	5,336	298,654	298,448	5,542
<i>Due to Trust Beneficiaries</i>	1,154,411	591,003	511,633	1,233,781
<i>Other Liabilities</i>	30,441	3,344,525	3,343,737	31,229
Total Liabilities	<u>\$ 1,190,188</u>	<u>\$ 4,234,182</u>	<u>\$ 4,153,818</u>	<u>\$ 1,270,552</u>
DISTRICT CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 4,922,050	\$ 5,325,635	\$ 5,862,353	\$ 4,385,332
Total Assets	<u>\$ 4,922,050</u>	<u>\$ 5,325,635</u>	<u>\$ 5,862,353</u>	<u>\$ 4,385,332</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	20,533	79,959	80,504	19,988
<i>Due to Trust Beneficiaries</i>	3,435,849	1,632,588	2,134,569	2,933,868
<i>Other Liabilities</i>	1,465,668	3,613,088	3,647,280	1,431,476
Total Liabilities	<u>\$ 4,922,050</u>	<u>\$ 5,325,635</u>	<u>\$ 5,862,353</u>	<u>\$ 4,385,332</u>
MEDICAL EXAMINER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 14,571	\$ 192,177	\$ 194,458	\$ 12,290
<i>Other Receivables</i>	14,967	149,398	137,430	26,935
Total Assets	<u>\$ 29,538</u>	<u>\$ 341,575</u>	<u>\$ 331,888</u>	<u>\$ 39,225</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	29,538	341,575	331,888	39,225
Total Liabilities	<u>\$ 29,538</u>	<u>\$ 341,575</u>	<u>\$ 331,888</u>	<u>\$ 39,225</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2016****EXHIBIT C-72**

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
DISTRICT ATTORNEY				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 267,421	\$ 1,515,404	\$ 1,499,911	\$ 282,914
<i>Prepaid Items</i>	14,033	1,502	1,502	14,033
Total Assets	<u>\$ 281,454</u>	<u>\$ 1,516,906</u>	<u>\$ 1,501,413</u>	<u>\$ 296,947</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	155,542	142,845	143,955	154,432
<i>Due to Trust Beneficiaries</i>	125,912	1,374,061	1,357,458	142,515
Total Liabilities	<u>\$ 281,454</u>	<u>\$ 1,516,906</u>	<u>\$ 1,501,413</u>	<u>\$ 296,947</u>
SHERIFF				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 241,184	\$ 4,366,795	\$ 4,357,600	\$ 250,379
Total Assets	<u>\$ 241,184</u>	<u>\$ 4,366,795</u>	<u>\$ 4,357,600</u>	<u>\$ 250,379</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Trust Beneficiaries</i>	224,341	3,104,176	3,098,911	229,606
<i>Other Liabilities</i>	16,843	1,262,619	1,258,689	20,773
Total Liabilities	<u>\$ 241,184</u>	<u>\$ 4,366,795</u>	<u>\$ 4,357,600</u>	<u>\$ 250,379</u>
JUVENILE PROBATION				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 340	\$ 9,568	\$ 9,033	\$ 875
Total Assets	<u>\$ 340</u>	<u>\$ 9,568</u>	<u>\$ 9,033</u>	<u>\$ 875</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	340	9,568	9,033	875
Total Liabilities	<u>\$ 340</u>	<u>\$ 9,568</u>	<u>\$ 9,033</u>	<u>\$ 875</u>
FSA FUND				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 12,275	\$ 255,972	\$ 251,891	\$ 16,356
<i>Other Receivables</i>	5,807	142,583	148,126	264
Total Assets	<u>\$ 18,082</u>	<u>\$ 398,555</u>	<u>\$ 400,017</u>	<u>\$ 16,620</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 18,082	\$ 398,555	\$ 400,017	\$ 16,620
Total Liabilities	<u>\$ 18,082</u>	<u>\$ 398,555</u>	<u>\$ 400,017</u>	<u>\$ 16,620</u>

LUBBOCK COUNTY, TEXAS
EXHIBIT C-72

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
YEAR ENDED SEPTEMBER 30, 2016

	Balance October 1, 2015	Additions	Deductions	Balance September 30, 2016
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,887,128	\$ 14,337,539	\$ 14,458,314	\$ 1,766,353
<i>Other Receivables</i>	46,288	634,104	575,148	105,244
<i>Prepaid Items</i>	11,282	86,588	85,177	12,693
Total Assets	<u>\$ 1,944,698</u>	<u>\$ 15,058,231</u>	<u>\$ 15,118,639</u>	<u>\$ 1,884,290</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 196,788	\$ 4,815,563	\$ 4,924,899	\$ 87,452
<i>Due to Other Governments</i>	3,314	28,284	30,214	1,384
<i>Payroll Liabilities</i>	143,637	3,058,187	3,038,342	163,482
<i>Accrued Wages</i>	214,950	246,426	214,950	246,426
<i>Due to Trust Beneficiaries</i>	105,454	770,629	736,017	140,066
<i>Other Liabilities</i>	1,280,555	6,139,142	6,174,217	1,245,480
Total Liabilities	<u>\$ 1,944,698</u>	<u>\$ 15,058,231</u>	<u>\$ 15,118,639</u>	<u>\$ 1,884,290</u>
TOTAL AGENCY FUNDS:				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 9,252,992	\$ 174,519,489	\$ 175,346,931	\$ 8,425,550
<i>Other Receivables</i>	67,062	926,085	860,704	132,443
<i>Prepaid Items</i>	25,315	88,090	86,679	26,726
Total Assets	<u>\$ 9,345,369</u>	<u>\$ 175,533,664</u>	<u>\$ 176,294,314</u>	<u>\$ 8,584,719</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 214,870	\$ 5,214,118	\$ 5,324,916	\$ 104,072
<i>Due to Other Governments</i>	542,981	142,977,128	143,292,572	227,537
<i>Payroll Liabilities</i>	143,637	3,058,187	3,038,342	163,482
<i>Accrued Wages</i>	214,950	246,426	214,950	246,426
<i>Due to Trust Beneficiaries</i>	5,045,967	7,472,457	7,838,588	4,679,836
<i>Other Liabilities</i>	3,182,964	16,565,348	16,584,946	3,163,366
Total Liabilities	<u>\$ 9,345,369</u>	<u>\$ 175,533,664</u>	<u>\$ 176,294,314</u>	<u>\$ 8,584,719</u>

STATISTICAL SECTION

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

Contents	Page
Financial Trends	165-170
<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	171-178
<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	179-182
<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	183-185
<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	186-191
<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									
	2007	2008	2009	2010	2011	2012	2013 *	2014	2015	2016
Governmental Activities										
Net Investment in										
Capital Assets	\$ 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	\$ 76,324,657
Restricted	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	3,888,137
Unrestricted	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	70,001,732
Total Governmental										
Activities Net Position	\$ <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>	\$ <u>150,214,526</u>
Primary Government										
Net Investment in										
Capital Assets	\$ 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	\$ 76,324,657
Restricted	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	3,888,137
Unrestricted	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	70,001,732
Total Primary										
Govt Net Position	\$ <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>	\$ <u>150,214,526</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									
		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses											
Governmental Activities:											
General Govt	\$	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	\$ 11,191,118
Financial Govt		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	4,049,396
Judicial		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	17,093,442
Legal		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	7,886,231
Public Safety		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	44,032,975
Correctional		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	8,135,575
Perm. Impr.		127,030	110,688		463,638	774,357	487,438				
Facilities		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	7,675,703
Health		267,289	234,663	237,884	212,737	191,180	214,260	239,259	234,006	240,303	244,319
Welfare		388,241	446,317	478,288	472,167	465,192	465,674	485,615	474,970	545,741	514,458
Conservation		185,123	227,126	249,447	241,255	234,983	195,512	233,436	254,811	287,673	284,984
Elections		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	2,285,631
Culture/Recreation		375,531	463,595	523,337	530,992	572,297	633,532	761,910	680,173	680,980	715,178
Transportation		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	5,949,753
Interest											
and related cost		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	2,228,272
Bond Iss. Costs											
Total Governmental											
Activities Exp.	\$	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	\$ 112,287,035
Total Primary Government											
Expense	\$	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	\$ 112,287,035
Program Revenues											
Governmental Activities:											
Charges for Services:											
General Admin.	\$	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	\$ 1,450,037
Judicial		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	5,929,190
Legal		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	988,029
Public Safety		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	4,882,512
Transportation		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	3,904,125
Other Activities		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	5,906,630
Operating Grants		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	7,588,130
Total Governmental Activities											
Program Rev.	\$	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	\$ 30,648,653
Total Primary Government											
Program Rev.	\$	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	\$ 30,648,653

TABLE D-2 (cont.)

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

Prop Taxes, Gen. \$	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	\$ 53,806,818
Prop Taxes, Debt	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	7,461,649
Sales Tax	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	22,716,490
Boat and Mtr Tax										
State Mixed Drink T	839,903	846,892	987,278	959,558	988,696	858,161	972,476	1,212,552	1,281,088	1,301,788
Bingo Tax	249,758	283,280	291,069	288,995	312,221	308,662	299,932	286,079	283,826	248,720
Invest. Earnings	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	1,808,370
Contributions										
Miscellaneous	191,718	203,125	360,282	25,664	61,623	931,177	219,788	168,233	89,256	112,233
Disposal of Property		427,956	20,454	286,820	56,860	251,785	146,788	4,587	409,469	223,551
Transfers							(600,000)			
Total Govt Activities \$	<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>	<u>\$ 87,679,619</u>
Total Primary Govt \$	<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>	<u>\$ 87,679,619</u>

Change in Net Position

Governmental Activ \$	<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>	<u>\$ 6,041,237</u>
Total Primary Govt \$	<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>	<u>\$ 6,041,237</u>

LUBBOCK COUNTY, TEXAS

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

TABLE D-3

	2007	2008	2009	2010	2011	2012*	2013	2014	2015	2016
General Fund										
Reserved	\$ 500,000	\$ 625,000	\$ 750,000	\$ 875,000	\$	\$	\$	\$	\$	\$
Unreserved	21,983,362	23,574,538	26,599,530	27,138,098						
Nonspendable					250,428	401,726	523,036	469,661	503,681	366,054
Committed For:										
Capital Improvements									12,185,000	12,275,000
Assigned For:										
Insurance Claims					875,000	875,000	875,000	875,000	875,000	875,000
Unassigned					30,368,958	31,797,529	32,577,164	38,486,851	29,224,232	26,732,902
Total General Fund	\$ 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	\$ 40,248,956
All Other Governmental Funds										
Reserved	\$ 711,547	\$ 1,192,356	\$ 1,663,894	\$ 2,233,068	\$	\$	\$	\$	\$	\$
Unreserved, Reported In:										
Special Revenue Funds	11,793,031	14,509,868	16,740,536	17,243,907						
Capital Projects Funds	31,183,689	14,826,602	6,774,157	4,919,258						
Nonspendable					41,766	46,128	1,715	6,543	2,023	13,420
Restricted For:										
Debt Service					2,098,319	1,922,598	1,751,214	1,481,842	1,235,295	994,258
Capital Projects					4,910,325	5,725,092	7,587,444	7,299,953	6,882,519	2,893,879
Public Transportation					5,843,295					
Parks and Recreation					1,986,322	1,934,179	1,474,823	1,367,209	1,245,536	1,255,744
Permanent Improvements					1,416,636					
Juvenile Services					303,200	714,874	926,167	947,226	1,027,714	1,633,975
Judicial Services					1,243,567					
Legal Services					333,681					
Election Services					472,254	428,774	445,315	553,549	684,834	961,084
General Administration					3,808,309					
Public Safety					1,305,639					
County Road Const & Maint						6,080,620	5,042,946	5,924,373	6,564,725	7,631,692
Bldg Const & Maint						1,100,433	959,348	1,375,447	2,725,671	3,022,794
Information and Technology						321,801	368,714	442,213	555,133	640,613
Dispute Resolution						880	(21,803)	(78)	14,676	20,812
Criminal Justice						1,174,816	1,259,820	1,204,849	984,606	722,745
Child & Family Services						4,893	8,817	14,718	13,839	22,504
Law Library						17,195	4,180	(3,858)	10,368	10,246
Records Preservation						4,047,006	4,528,930	4,833,197	5,344,916	5,131,509
Court House Security						7,074	14,207	23,082	15,833	
Historical Preservation Programs						11,810	12,288	12,655	13,386	10,075
Public Defender Program						1,156,442	1,733,614	1,116,317	1,595,604	2,491,639
Inmate Welfare						1,454,184	1,741,300	1,970,260	2,257,244	2,369,267
Total All Other Governmental Funds	\$ 43,688,267	\$ 30,528,826	\$ 25,178,587	\$ 24,396,233	\$ 23,763,313	\$ 26,148,799	\$ 27,839,039	\$ 28,569,497	\$ 31,173,922	\$ 29,826,256

* 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)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Taxes	\$ 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	\$ 83,919,916
Licenses, Fees and Permits	104,287	100,766	147,788	148,015	156,170	158,708	145,676	130,346	183,203	178,802
Intergovernmental	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	12,939,689
Fees of Office	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	5,060,166
Commissions	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	3,571,650
Charges for Services	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	6,645,631
Fines and Forfeitures	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	1,114,419
Investment Earnings	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	1,394,491
Other	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	3,219,414
Total Revenues	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	118,044,178
Expenditures										
General Administration	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	10,388,245
Financial Administration	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	4,012,140
Judicial	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	17,001,675
Legal	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	7,654,794
Public Safety	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	39,166,689
Correctional	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	7,935,424
Permanent Improvements	127,030	110,688		463,638	774,357	487,438				
Facilities	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	6,368,844
Health	266,405	233,857	225,100	207,453	198,210	212,274	237,806	234,533	238,948	244,068
Welfare	393,085	444,432	469,309	457,877	454,753	458,127	473,163	482,105	530,097	514,174
Conservation	176,460	214,217	235,422	223,534	217,817	185,210	223,025	249,239	281,124	273,921
Elections	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	2,245,603
Culture/Recreation	337,590	438,125	476,821	470,115	497,653	554,268	593,475	577,107	585,251	604,047
Transportation	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	3,964,316
Capital Outlay	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	13,480,224
Principal on Long-Term Debt	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	5,973,091
Interest & Fiscal Charges	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	2,103,546
Total Expenditures	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	121,930,801

TABLE D-4 (cont)

Excess of Revenues Over (Under) Expenditures	(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	(3,886,623)
Other Financing Sources (Uses)										
Proceeds from Bonds	52,915,000						4,695,000			
Proceeds from Tax Notes							7,710,000			
Proceeds from Capital Lease					476,325	375,400				
Transfers In	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	14,629,624
Premium or Discount on Issuance of Bonds & Tax Notes	353,777						1,175,247			
Payment to Refunded Bond Escrow	(53,264,017)						(10,621,015)			
Transfers Out	(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)	(14,629,624)
Total Other Financing Sources (Uses)	4,760				476,325	375,400	2,359,232	2,000,000		
Net Change in Fund Balances	\$ (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	\$ (3,886,623)
Debt Service As A Percentage Of Noncapital Expenditures	12.0%	10.6%	9.4%	8.9%	8.4%	8.1%	8.2%	8.0%	7.6%	7.4%

TABLE D-5

LUBBOCK COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Property Tax	Sales Tax	Total
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
2016	61,203,426	22,716,490	83,919,916

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
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
2016	16,239,104,330	2,643,575,123	905,036,354	17,977,643,099	0.358158

Source: Lubbock Central Appraisal District

TABLE D-7

LUBBOCK COUNTY, TEXAS

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

Fiscal Year	Lubbock County Direct Rates			Overlapping Rates		Total Direct & Overlapping Rates
	Basic Rate	General Obligation Debt Service	Total Direct Rate	High Plains Water District	Lubbock County Hospital District	
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
2016	0.314542	0.043616	0.358158	0.008026	0.115010	0.481194

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	2016			2007		
	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	0.68%	\$ 120,319,460	1	1.01%
Southwestern Public Service	58,813,169	4	0.33%	88,762,455	2	0.74%
Southwestern Bell Telephone	34,130,856	9	0.19%	75,616,267	3	0.63%
Tyco Fire Products				31,161,879	9	0.26%
Lubbock Property LLC				33,316,729	8	0.28%
Burlington Northern and Santa Fe	58,693,690	5	0.33%	28,572,520	10	0.24%
United Supermarket	84,197,471	2	0.47%	56,876,244	5	0.48%
Atmos Energy/ West Texas Div	61,827,780	3	0.34%	39,013,230	7	0.33%
Pyco Industries	52,059,702	6	0.29%	48,047,230	6	0.40%
South Plains Electric Coop Inc	37,050,750	7	0.21%			
Wal-Mart Real Estate Business Trust	30,400,000	10	0.17%	68,884,847	4	0.58%
1989 Management PTRS LP	35,780,484	8	0.20%			
Total	\$ 575,408,386		3.20%	\$ 590,570,861		4.95%

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
2007	\$ 33,721,116	\$ 32,881,632	97.51%	\$ 747,497	\$ 33,629,129	99.73%
2008	39,098,828	38,337,593	98.05%	652,247	38,989,840	99.72%
2009	44,471,509	43,576,154	97.99%	769,588	44,345,742	99.72%
2010	46,564,850	45,596,925	97.92%	825,062	46,421,987	99.69%
2011	48,085,546	47,140,690	98.04%	794,645	47,935,335	99.69%
2012	49,447,723	48,687,370	98.46%	568,020	49,255,390	99.61%
2013	53,871,115	53,032,714	98.44%	546,284	53,578,998	99.46%
2014	55,593,926	54,702,917	98.40%	437,503	55,140,420	99.18%
2015	57,335,658	56,572,486	98.67%	347,804	56,920,290	99.28%
2016	62,845,325	61,906,436	98.51%		61,906,436	98.51%

TABLE D-10

LUBBOCK COUNTY, TEXASTAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS

		Calendar Year				
		2006	2007	2008	2009	2010
Agriculture, Forestry, Fishing	\$	510,424	481,553	1,266,519	1,271,682	1,286,096
Mining		3,387,836	4,662,305	7,224,771	5,924,316	6,204,071
Construction		89,194,049	74,915,283	88,743,727	76,400,210	83,962,924
Manufacturing		81,100,118	80,679,339	86,920,449	75,207,338	72,371,068
Transportation, Communications, Utilities		45,694,849	48,491,220	60,601,677	54,943,064	61,336,662
Wholesale Trade		241,175,686	226,341,015	266,589,575	252,244,768	243,894,964
Retail Trade		1,583,426,253	1,697,007,873	1,770,421,544	1,750,512,732	1,776,860,263
Finance, Insurance, Real Estate		46,141,250	57,757,219	62,480,185	56,951,005	53,860,438
Services		733,632,363	743,085,334	807,016,424	812,263,161	844,185,218
Public Administration		5,369,206	3,165,678	3,572,138	3,920,104	4,203,787
All Other Outlets		20,820,279	21,431,727	20,482		
Total	\$	2,850,452,313	2,958,018,546	3,154,857,491	3,089,638,380	3,148,165,491
Direct Sales Tax Rate		0.5%	0.5%	0.5%	0.5%	0.5%

		Calendar Year				
		2011	2012	2013	2014	2015
Agriculture, Forestry, Fishing	\$	1,528,764	\$ 1,329,506	1,253,415	1,006,310	1,007,613
Mining		11,636,689	14,348,222	8,249,897	11,458,609	7,551,603
Construction		87,984,394	108,324,735	116,159,981	129,427,055	145,672,449
Manufacturing		76,314,792	86,221,312	90,306,898	104,132,481	119,545,930
Transportation, Communications, Utilities		90,768,629	81,207,929	91,499,505	104,549,981	112,194,374
Wholesale Trade		255,559,292	304,995,555	322,517,600	332,250,648	312,603,751
Retail Trade		1,857,448,405	1,991,479,942	2,073,429,880	2,141,470,053	2,174,656,583
Finance, Insurance, Real Estate		57,816,248	62,468,147	68,943,093	84,228,612	80,342,032
Services		851,164,701	921,903,984	985,752,028	1,063,594,246	1,113,250,290
Public Administration		4,291,994	4,474,164	4,287,170	4,983,589	5,888,366
All Other Outlets						
Total	\$	3,294,513,908	\$ 3,576,753,496	3,762,399,467	3,977,101,584	4,072,712,991
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>
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%
2016	0.50%	1.50%	6.25%

Source: State Comptroller

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

TABLE D-13

LUBBOCK COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities				Loans Payable and Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Tax Notes	Certificates of Obligation					
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
2016	43,548,296	4,805,077			104,380	48,457,753	0.42%	162

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

TABLE D-14

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
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
2016	299,453	17,977,643,099	48,353,373	994,258	47,359,115	0.26%	158

(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	\$ 48,457,753	100.00%	\$ 48,457,753
TOTAL DIRECT DEBT			48,457,753
OVERLAPPING DEBT			
Special Districts:			
Lubbock County Hospital District	0		0
Lubbock County WC and ID No. 1	0		0
Cities:			
Idalou	2,293,003	100.00%	2,293,003
Lake Ransom Canyon	475,000	100.00%	475,000
Lubbock	1,043,155,000	100.00%	1,043,155,000
Shallowater	2,989,511	100.00%	2,989,511
Slaton	10,765,000	100.00%	10,765,000
Wolfforth	0	100.00%	0
New Deal	13,000	100.00%	13,000
County-line Cities:			
Abernathy	1,367,000	16.78%	229,383
School Districts:			
Idalou ISD	13,135,000	100.00%	13,135,000
Lubbock ISD	237,410,000	100.00%	237,410,000
Lubbock-Cooper ISD	164,520,714	100.00%	164,520,714
New Deal ISD	0		0
Roosevelt ISD	9,425,000	100.00%	9,425,000
Shallowater ISD	29,011,013	100.00%	29,011,013
County-line School Districts:			
Abernathy ISD	23,305,000	16.78%	3,910,579
Frenship ISD	234,200,880	99.61%	233,287,497
Lorenzo ISD	0		0
Slaton ISD	17,100,000	98.99%	16,927,290
Southland ISD	0		0
TOTAL OVERLAPPING DEBT			1,767,546,989
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,816,004,742

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

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

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt Limit	\$ 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	\$ 2,696,646,465
Total Net Debt										
Applicable to Limit	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	46,425,742
Legal Debt Margin	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	2,650,220,723
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	4.75%	4.12%	3.63%	3.31%	3.03%	2.75%	2.58%	2.30%	2.01%	1.72%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 17,977,643,099
Debt Limit (15% of Assessed Value)	2,696,646,465
Debt Applicable to Limit:	
General Obligation Bonds	47,420,000
Less: Amount Set Aside for Repayment of General Obligation Debt	994,258
Total Net Debt Applicable to Limit	46,425,742
Legal Debt Margin	\$ 2,650,220,723

TABLE D-17

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Population (1)	261,761	262,215	268,197	274,252	280,207	283,399	286,096	290,060	293,394	299,453
Personal Income (1) \$	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	\$ 11,546,015,000
Per Cap Income (1) \$	29,509	\$ 30,807	32,737	\$ 32,001	\$ 32,796	\$ 34,193	\$ 36,258	\$ 36,347	\$ 37,644	\$ 38,557
Median Age (3)	30.6	32	30.6	31.6	31.6	29.4	29.4	31.6	30.7	30.6
Education Level in Years of Schooling										
H/S Grad or Higher	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	85.10%	84.70%
Bachelor's Degree and Higher	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	28.00%	27.50%
School Enrollment	28,492	28,191	28,639	28,976	28,685	35,347	46,848	48,919	49,153	50,626
Unemployment (2)	4.0%	3.8%	4.1%	6.1%	5.9%	6.2%	5.5%	5.0%	5.0%	3.3%

2016 figures are not yet available

Data Sources:

(1) Bureau of Economic Analysis

(2) Bureau of Labor Statistics

(3) County Information Program, Texas Association of Counties

TABLE D-18

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

Employer	2016			2007		
	Employees	Rank	% of Total Employees	Employees	Rank	% of Total Employees
Texas Tech University	5,778	1	14.53%	9,740	1	23.24%
Covenant Health System	4,570	2	11.49%	4,870	2	11.62%
TTU Health Sciences Center	4,307	3	10.83%	2,257	8	5.38%
University Medical Center	3,850	4	9.68%	2,828	4	6.75%
Lubbock Independent School District	3,527	5	8.87%	3,566	3	8.51%
United Supermarkets (Corp.)	2,767	6	6.96%	2,828	5	6.75%
City of Lubbock	2,246	7	5.65%	2,500	6	5.96%
Walmart Supercenter	1,810	8	4.55%	460	22	1.10%
G Boren Services	1,580	9	3.97%	516	17	1.23%
Lubbock County	1,150	10	2.89%	922	12	2.20%
Frenship ISD	1064	11	2.67%	766	14	1.83%
Lubbock-Cooper ISD	900	12	2.26%	420	24	1.00%
Interim Healthcare of West Texas	896	13	2.25%			
Lubbock State Supported Living Center	854	14	2.15%	801	13	1.91%
Criminal Justice Department	800	15	2.01%	510	18	1.22%
VXI Global Solutions	730	16	1.84%			
Lubbock Christian University	706	17	1.77%			
Convergys Corporation	600	18	1.51%	1000	9	2.39%
Grace Medical Clinic	600	19	1.51%			
UMC Physician Network Services	525	20	1.32%			
SuddenLink Communications	518	21	1.30%	613	16	1.46%
AT&T Communications/ SBC				2370	7	5.65%
Excel Services				995	10	2.37%
U.S. Postal Service				990	11	2.36%
Tyco Fire Protection				639	15	1.52%
Sonic Drive-In				504	19	1.20%
Gene Messer Ford, Inc.				493	20	1.18%
Texas Department of Transportation				475	21	1.13%
Wells Fargo Phone Bank				456	23	1.09%
Lubbock Regional MHMR Center				395	25	0.94%

Source: Lubbock Economic Development Alliance, Inc.

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

<u>Function/Program</u>	Full-Time-Equivalent Employees as of Year End									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Administration	47	48	50	53	53	53	52	51	51	51
Financial Administration	53	53	54	56	56	56	56	58	61	61
Judicial	88	89	92	92	91	91	94	95	96	97
Legal	88	97	110	125	154	154	154	145	144	146
Public Safety	318	363	488	495	494	494	502	502	512	526
Correctional	111	116	118	109	110	110	111	115	115	114
Facilities	40	59	59	59	59	59	59	64	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	8	8	8	8	8	8	8	8	8
Elections	8	8	8	8	9	9	9	9	9	9
Culture/Recreation	6	6	7	7	7	7	7	7	7	7
Transportation	33	33	36	42	44	44	45	44	44	45
Total	<u>805</u>	<u>886</u>	<u>1,036</u>	<u>1,060</u>	<u>1,091</u>	<u>1,091</u>	<u>1,103</u>	<u>1,104</u>	<u>1,118</u>	<u>1,136</u>

Source: County Payroll Department

TABLE D-20

LUBBOCK COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
County Clerk										
Number of Criminal Cases Filed	5,746	5,374	4,814	5,272	4,446	4,351	4,305	4,324	4,249	3,396
Number of Civil Cases Filed	2,329	1,425	1,212	1,252	1,398	1,090	968	1,049	964	940
Marriage Licenses- Formal	2,209	2,068	1,684	1,725	1,712	1,754	1,904	1,831	1,189	1,935
Marriage Licenses- Informal	75	82	122	199	105	94	114	117	128	115
Probate Cases	728	835	905	865	841	1,148	876	745	862	820
Guardianship Cases Filed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	133	105
Mental Cases Filed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	535	346
OPR Documents Recorded	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	46,529	55,611
Commissioners' Court										
Number of Courts Held	24	24	24	24	24	24	24	24	24	24
Number of Additional Meetings Held	43	36	25	30	30	30	28	19	10	11
Commissioner Precinct #1										
Information Services/ County Technology										
Work Orders	6,143	7,319	7,429	7,761	8,157	7,305	8,194	7,109	6,678	7,289
Elections Administration										
Total Mail Handled	Not Available	Not Available	Not Available	Not Available	Not Available	25,227	75,333	69,162	69,311	105,517
Total Mail Ballot Requests	Not Available	Not Available	Not Available	Not Available	Not Available	2,242	4,091	9,351	4,184	9,170
Number of Election Workers Trained	Not Available	Not Available	Not Available	Not Available	Not Available	701	365	659	187	725
Judicial Compliance										
Total Collections	2,252,802	2,226,635	1,954,776	2,412,705	2,241,744	2,372,645	2,108,489	1,471,449	1,582,368	1,487,956
Total Number of Cases	Not Available	Not Available	Not Available	Not Available	6,577	8,880	7,343	6,639	7,223	6,121
Commissioners' Court Records Preservation										
Records Requests	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	130	144	176
Number of Boxes of Records	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	4,281	3,709	3,363
Cubic Feet of Records Destroyed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	1,035	1,227	701
Pounds of Microforms Destroyed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	2,450	2,450	Not Available
Maintenance										
Number of Work Orders Processed	Not Available	8,490	11,172	11,527	16,345	14,900	16,413	17,700	17,350	15,781
Oversaw Permanent Improvements	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	7,030,000
% Electrical Consumption Reduced	Not Available	Not Available	Not Available	Not Available	Not Available			Not Available	7%	7%

TABLE D-20 (cont)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Conservation										
Texas Cooperative Extension										
Educational Contacts by Newsletters	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	8,148	5,819	7,217
Contact Hours	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	76,661	79,384	105,701
Total Attendance at Group Meetings	Not Available	Not Available	Not Available	Not Available	32,801	19,975	33,133	25,888	29,186	32,023
4-H Enrollment	5,968	4,482	4,657	4,967	5,621	4,957	3,914	3,193	4,266	3,150
Number of Traditional 4-H Club Member	Not Available	Not Available	Not Available	275	299	272	299	328	351	345
Judicial										
District Court										
Criminal Cases Disposed	4,203	4,154	3,691	4,268	5,093	Not Available	Not Available	9,175	9,923	9,631
District Clerk										
Civil Law Cases Filed	1,127	1,399	1,176	3,250	1,694	1,634	1,602	1,663	1,680	1,807
Family Law Cases Filed	3,054	3,077	3,348	2,605	3,003	2,868	2,779	3,419	2,549	2,830
Tax Law Cases Filed	94	207	132	291	309	288	292	483	261	128
Child Support Garnishment Orders	17,339	16,069	15,403	14,233	14,680	584	585	466	524	521
Juror Summons	55,000	56,212	60,554	51,528	58,789	Not Available	Not Available	48,549	78,863	62,388
Juvenile Cases	564	496	399	355	557	309	272	296	295	331
Passports	1,647	836	433	602	557	785	1,185	1,143	958	1,081
Law Library										
Number of Visitors	4,395	4,661	4,916	4,608	5,450	5,322	5,356	4,950	5,349	4,501
Number of Volumes	22,290	16,087	13,064	14,909	13,357	13,563	13,913	14,027	14,142	14,268
Dispute Resolution Center										
Inquiries and referrals-	2,537	2,635	2,811	3,052	3,673	4,035	4,017	3,144	3,077	2,393
Number Assisted	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	6,042	6,154	4,572
Training Participants	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	393	419	242
Number of Training Sessions	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	15	14	9
Training Hours Provided	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	225	155	112
Average Monthly Coll.- Community Super	31,116	75,249	81,988	77,490	74,470	96,048	106,658	116,515	116,335	136,928
Justice of the Peace #1										
Civil Cases Filed	1,285	1,771	1,610	1,475	1,212	1,366	1,273	1,317	1,257	1,262
Criminal Cases Filed	6,288	4,809	3,521	4,664	4,344	3,566	3,113	3,144	3,037	2,277
Justice of the Peace #2										
Civil Cases Filed	1,098	2,235	1,084	non	1,147	1,204	1,066	1,129	1,142	1,154
Criminal Cases Filed	4,405	8,415	5,115	4,667	5,804	4,198	2,992	2,266	2,136	2,224
Justice of the Peace #3										
Civil Cases Filed	1,099	1,062	1,135	1,080	1,249	5,095	1,304	1,092	1,717	1,256
Criminal Cases Filed	3,546	3,699	3,435	2,630	2,636	1,860	1,345	976	1,813	1,777

TABLE D-20 (cont)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Justice of the Peace #4										
Cases Filed:										
Civil Cases	705	744	876	789	778	830	838	855	910	1,120
Criminal Cases	7,597	6,316	7,084	5,313	5,199	5,275	4,136	3,808	3,683	3,998
Cases Disposed:										
Criminal Cases	7,110	6,236	6,387	5,725	4,551	4,784	3,343	2,530	3,337	2,750
Civil Cases	672	698	874	769	888	796	702	911	876	1,001
Legal										
Criminal District Attorney										
Cases Received	Not Available	14,332	13,119	14,444	12,429	13,262	14,130	13,296	14,740	14,058
Felony Cases Under Indictment	Not Available	3,489	3,758	3,921	3,433	3,754	3,747	3,649	3,633	3,105
Misdemeanor Cases Under Indictment	Not Available	5,396	4,812	5,319	4,410	4,353	4,303	4,322	4,206	3,404
Cases Filed	Not Available	8,986	8,797	9,439	8,152	8,267	8,239	8,271	7,839	6,702
Felony Cases Closed	Not Available	4,055	5,192	1,838	5,770	6,995	Not Available	4,759	5,579	5,407
Misdemeanor Cases Closed	Not Available	5,249	6,694	2,158	8,180	9,177	5,239	5,467	5,722	5,185
Total Jury Trials	Not Available	105	96	73	76	74	92	Not Available	97	24
County Judge										
Probate Cases Filed	716	806	796	828	841	804	869	745	862	820
Mental Health Cases Filed	283	264	509	269	124	416	548	587	515	276
Guardianship Cases Filed	108	108	97	97	283	133	119	95	133	105
Hearings Held	862	961	830	885	1,023	555	900	790	Not Available	703
Public Defender										
# of Counties Participating	Not Available	65	70	70	70	173	191	170	178	178
Cases Opened	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	14
Cases Closed	Not Available	6	9	7	7	9	18	8	14	11
Financial										
County Auditor										
Accounts Payable Checks Processed	10,100	10,284	9,075	9,399	10,087	8,914	8,720	8,450	8,497	8,769
Payroll Checks Issued	25,324	26,708	29,294	30,278	31,522	31,398	32,096	32,423	32,161	32,766
Grants Processed	61	61	76	71	75	69	63	64	63	64
Bank Reconciliations Done	624	758	796	798	840	845	821	790	845	756
Cash Counts Done	82	155	221	243	225	262	279	286	291	289
Budget Amendments Processed	208	223	220	229	222	212	249	177	182	207
Quarterly Reviews Performed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	76	76	87
Audits Performed	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	5	1	7
County Treasurer										
Cash Receipts Processed	4,622	6,825	6,769	5,331	7,115	6,939	6,124	5,524	5,283	5,871
Jury Checks Issued	16,906	16,466	17,769	15,720	17,331	14,380	4,246	2,375	3,618	3,743

TABLE D-20 (cont)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Tax Assessor/Collector										
Automobile Registrations	228,469	220,728	232,559	233,992	235,152	Not Available	Not Available	241,199	244,063	200,500
Beer and Wine Permits Issued	260	267	359	290	269	Not Available	Not Available	201	195	254
Human Resources										
Applications Accepted (by person)	3,561	4,346	7,004	8,719	6,297	5,328	4,875	3,192	5,335	6,787
New Hires Processed	238	273	270	265	228	235	273	226	221	256
Separations Processed	168	195	171	216	208	205	237	174	242	221
Purchasing										
Purchase Orders	2,627	2,084	2,705	2,271	2,676	2,606	2,397	2,309	2,270	2,125
Formal RFDs/ Bids	28	27	38	32	34	36	28	14	12	19
Informal Bids/ Quotes	102	185	234	261	287	139	123	141	163	65
New Contracts	6	4	6	9	7	5	104	74	48	75
Contract Renewals	22	27	32	29	25	24	118	130	137	156
Public Safety										
County Jail										
Average Daily Jail Population	969	731	724	794	1,057	1,070	1,186	1,228	1,183	1,123
Average Daily # of Federal Inmates	Not Available	Not Available	Not Available	Not Available	67	64	90	83	78	55
Sheriff										
Active Warrants	Not Available	Not Available	Not Available	Not Available	21,138	22,783	21,912	22,178	18,737	19,401
Calls for Service Patrol	Not Available	Not Available	Not Available	Not Available	12,034	13,187	17,544	11,586	11,336	10,924
Calls Received by Communications	Not Available	Not Available	Not Available	Not Available	114,387	163,004	168,938	201,097	150,783	155,699
Juvenile Justice Center										
Number of Residents	Not Available	Not Available	Not Available	22,320	20,757	20,723	24,187	22,527	23,840	25,080
Number of Community Service Hours	13,029	14,527	12,688	11,526	12,441	12,070	13,034	10,258	9,651	10,473
County Inspector										
Total Number of Properties Inspected	473	412	372	348	355	381	366	360	370	332
Number of New Properties Inspected	272	245	112	185	176	133	152	175	190	134
Constable #1										
Civil Processed	935	995	643	912	865	1,513	1,091	1,051	787	885
Constable #2										
Civil Processed	Not Available	252	1,084	1,275	950	873	913	1,025	1,098	1,159
Constable #3										
Civil Processed	962	956	892	1,178	1,280	Not Available	1,099	2,699	1,701	1,897
Constable #4										
Civil Processed	731	1,053	1,048	1,076	934	1,657	673	412	958	907

TABLE D-20 (cont)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Medical Examiner										
Cases	Not Available	Not Available	273	422	582	544	517	520	609	601
Investigations	Not Available	Not Available	1,300	1,136	1,812	2,135	2,369	2,313	2,680	2,635
Life Gift Cases	Not Available	Not Available	43	52	37	29	27	5	0	1
Autopsy Report Requests	Not Available	Not Available	261	269	511	516	286	217	313	368
Allied Health Student Education	Not Available	Not Available	89	203	157	158	270	226	266	264
Cremation	Not Available	Not Available	Not Available	Not Available	Not Available	803	640	781	1,119	1,156
General Assistance										
Number of Residents Assisted	1,728	2,090	2,162	1,709	1,648	1,190	969	831	1,086	1,404
Number of Pauper Funerals	77	70	91	81	69	74	88	90	107	95
Transportation										
Road and Bridges										
Work Orders Completed	353	362	425	763	753	674	2,415	1,110	1,782	1,712
Miles of Roads Overlayed	0	13	12	41	46	37	45	5	10	
County Road Maintained- Miles	1,167	1,177	1,187	1,189	1,187	1,191	1,191	1,187	1,187	1,180

Sources: Various County Departments

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Function/Program										
General Government										
Electronic Voting Machines	800	800	940	940	940	834	1,004	1,004	1,004	1,004
Courtroom Video Projection Systems	0	3	9	9	9	9	9	9	9	9
Public Safety										
Sheriff Stations	1	1	1	1	1	1	1	1	1	1
Sheriff Patrol Vehicles	120	120	120	120	120	159	144	134	139	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	1,177	1,187	1,189	1,187	1,191	1,191	1,187	1,187	1,180

Sources: Various County Departments

Other Supplementary Information

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

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

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

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

Members of the Commissioners' Court:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lubbock County, Texas, as of and for the year ended September 30, 2016, 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 3, 2017. 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 reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit, is based solely on the reports of the other auditors.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lubbock County, Texas' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Robison Johnston ; Peter UP

Lubbock, TX
March 3, 2017

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

Independent Auditors' Report on Compliance for Each Major State Program and on Internal
Control Over Compliance Required by the State of Texas Uniform Grants Management Standards

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

Members of the Commissioners' Court:

Report on Compliance for Each Major State Program

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the State of Texas Uniform Grants Management Standards (UGMS) that could have a direct and material effect on each of Lubbock County, Texas' major state programs for the year ended September 30, 2016. Lubbock County, Texas' major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major State Program

In our opinion, Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2016.

Report on Internal Control Over Compliance

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

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

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

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

Robison Johnston, Partner UP

Lubbock, TX
March 3, 2017

LUBBOCK COUNTY, TEXAS**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2016****A. Summary of Auditor's Results****1. Financial Statements**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

One or more material weaknesses identified?

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

Internal control over major programs:

One or more material weaknesses identified?

☐ Yes☒ NoOne or more significant deficiencies identified that
are not considered to be material weaknesses?☐ Yes☒ None ReportedType of auditor's report issued on compliance for
major programs:UnmodifiedAny audit findings disclosed that are required to be reported
in accordance with UGMS?☐ Yes☒ No

Identification of major programs:

Name of State Program or ClusterIndigent Defense Grant
Regional Public Defender Office for Capital Cases
South Plains Auto Theft Task ForceDollar threshold used to distinguish between
type A and type B programs:\$300,000

Auditee qualified as low-risk auditee?

☐ Yes☒ No**B. Financial Statement Findings**

NONE

C. State Award Findings and Questioned Costs

NONE

LUBBOCK COUNTY, TEXAS**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

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

LUBBOCK COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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

LUBBOCK COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT E-1

State Grantor/ Pass-Through Grantor/ Program or Cluster Title	Grantor or Pass- Through Grantor's Number	State Expenditures	Amounts Passed- Through to Subrecipients
<u>Texas Veterans Commission</u>			
Direct Program:			
Series XV-A- General Assistance Grant	FVA 15A-0231	\$ 2,516	\$
Total Texas Veterans Commission		<u>2,516</u>	
<u>Texas Office of the Attorney General</u>			
Direct Program:			
Texas Statewide Automated Victim Notification Service (SAVNS)	1660141	27,715	
Total Texas Office of the Attorney General		<u>27,715</u>	
<u>Texas Indigent Defense Commission</u>			
Direct Programs:			
Indigent Defense Formula Grant Program	212-16-152	329,021	
Regional Public Defender Office for Capital Cases	212-16-D02	3,530,400	
Indigent Defense Coordinator Program	212-16-D07	28,445	
Total Direct Programs		<u>3,887,866</u>	
Total Texas Indigent Defense Commission		<u>3,887,866</u>	
<u>Texas Department of Motor Vehicles</u>			
Passed Through Automobile Burglary and Theft Prevention Authority:			
South Plains Auto Theft Task Force	608-16-1520000	376,435	
South Plains Auto Theft Task Force	608-17-1520000	31,447	
Total Texas Department of Motor Vehicles		<u>407,882</u>	
<u>Office of the Governor, Criminal Justice Division</u>			
Passed Through State Criminal Justice Planning (421) Fund:			
Adult Drug Court	1836110	43,134	
Adult Drug Court	1836111	4,120	
DWI Court	2196507	34,161	
DWI Court	2196508	3,100	
Family Recovery Court	2196607	34,386	
Re-Entry Drug Court Program	2410306	46,779	
Re-Entry Drug Court Program	2410307	1,173	
Total Passed Through State Criminal Justice Planning (421) Fund		<u>166,853</u>	
Total Office of the Governor, Criminal Justice Division		<u>166,853</u>	
TOTAL EXPENDITURES OF STATE AWARDS		<u>\$ 4,492,832</u>	<u>\$</u>

The accompanying notes are an integral part of this schedule.

LUBBOCK COUNTY, TEXAS***NOTES TO THE SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016***

The accompanying schedule of expenditures of state awards includes the state 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 the State of Texas Uniform Grants Management Standards (UGMS). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Grant funding received from the Texas Juvenile Justice Department was reported in a separate regulatory audit for the year ended August 31, 2016. This report was submitted to the agency by the required deadline.