

Lubbock County, Texas

COMPREHENSIVE ANNUAL FINANCIAL REPORT

*For the year ended
September 30, 2012*



Office of the County Auditor

Jacqueline Latham, CPA

County Auditor

LUBBOCK COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2012

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2012

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LUBBOCK COUNTY

Jacqueline Latham, CPA
County Auditor

Rhonda Scott
First Assistant Auditor



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Phone: (806) 775-1097
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February 12, 2013

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, 2012, 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, 2012, 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, 2012, are fairly presented in conformity with GAAP. The auditor's report is presented as the first component of the financial section of this report.

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

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

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

PROFILE OF THE GOVERNMENT

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy

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

Relevant Financial Policies

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

Major Initiatives

Crafting the 2013 budget was challenging considering the limited resources available to support law enforcement and the court system while preserving permanent improvements and fund balance.

Major Funding Issues Facing 2013 Budget

Lubbock County has experienced growth in recent years without a significant growth in law enforcement. Seven positions were added to law enforcement in 2013. In addition to adding personnel, replacing law enforcement vehicles, as well as, adding vehicles to the fleet for the additional personnel was a critical funding issue.

Resources needed to fund court appointments continue to climb due to the growing number of cases. The Managed Assigned Counsel was developed in 2012 to control the uncertainty of the costs each year. The initial set-up costs and temporary duplication of services through transition created a funding issue in 2013.

Retaining experienced prosecutors was a major concern during the 2013 budget process. A priority was to retain experienced prosecutors by offering more competitive wages.

Permanent improvement funds had dwindled as funds had been diverted to fund serious issues in other faucets of the County in budget years. Improvements were needed to preserve, maintain and upgrade life safety issues throughout numerous County buildings.

Preserving reserves in the event of a disaster or emergency situation continues to be a compelling factor in shaping each annual budget.

Another critical issue was maintaining the Self Insurance Fund at a level to meet the increasing demand of rising health insurance costs, along with an expanding workforce and the unsettled healthcare issues facing the nation. The Commissioners' Court took proactive action by hiring an insurance consultant to review all forms of employee benefits which resulted in a massive evaluation with promising outcomes to provide increased benefits with lower expected costs to the County in subsequent years.

Long Term Financial Planning

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

ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lubbock County, Texas for its comprehensive annual financial report for the fiscal year ended September 30, 2011. This was the seventh 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 2012 fiscal year beginning October 1, 2011. This was the third consecutive year that the government has achieved this award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including a policy statement, a financial plan, an operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

Lubbock County was awarded a 2012 Leadership Circle Gold Award by the Texas Comptroller of Public Accounts. The Leadership Circle recognizes local governments across Texas that are striving to meet a high standard for financial transparency online by opening their books to the public; providing clear, consistent pictures of spending; and sharing information in a user-friendly format. The Gold designation highlights those entities that are setting the bar in their transparency efforts and is valid for one year. Lubbock County has received the award for three consecutive years.

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

Respectfully submitted,



Jacqueline Latham, CPA
Lubbock County Auditor

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, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



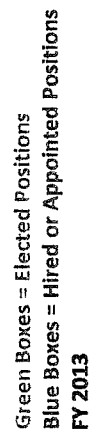
Christopher P. Moynell

President

Jeffrey R. Enen

Executive Director

6



LUBBOCK COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2012

Principal Officials

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

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

Independent Auditor's Report on Financial Statements

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

Members of the Commissioners' Court:

We have audited the accompanying 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, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Lubbock County, Texas's management. 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, Lubbock, Texas were audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the 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, 2012, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2013, on our consideration of Lubbock County, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lubbock County, Texas's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 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 it.

Robison Johnston, Partner UP

February 12, 2013

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, 2012. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

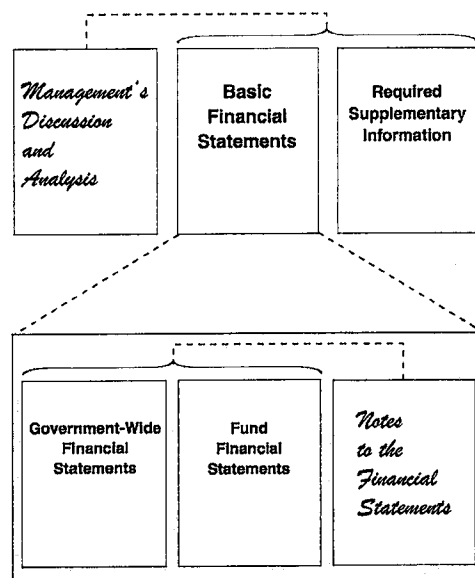
- The County's total combined net assets were \$144,380,154 at September 30, 2012.
- During the year, the County's expenses were \$1,590,121 less than the \$99,748,510 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$33,074,255.

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 District'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 assets 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 district that are not proprietary or fiduciary	Activities the district operates similar to private businesses: self insurance	Instances in which the district is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> • Statement of net assets • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures & changes in fund balances 	<ul style="list-style-type: none"> • Statement of net assets • Statement of revenues, expenses and changes in fund net assets • Statement of cash flows 	<ul style="list-style-type: none"> • Statement of fiduciary net assets • Statement of changes in fiduciary net assets
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 assets and how they have changed. Net assets—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 assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional nonfinancial factors such as changes in the County's tax base

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

Fund Financial Statements

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

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

The County has the following kinds of funds:

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

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

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

Effective October 1, 2008, the County adopted GASB 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. Upon adoption of this standard, the County recognizes these post employment benefit costs utilizing an accrual method of accounting. This change has resulted in an increase of \$1,441,972 in expenditures for the year ended September 30, 2012.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net assets. The County's combined net assets were \$144,380,154 at September 30, 2012.

	Governmental Activities		Total Percentage Change
	<u>2012</u>	<u>2011</u>	<u>2011-2012</u>
Current assets:			
Pooled cash & cash equiv.	23,645,656	13,765,239	71.78%
Investments	42,166,814	50,680,900	16.80%
Receivables			
Taxes	265,876	194,135	36.95%
Other	7,679,720	6,565,136	16.98%
Fines, Fees, & Court Costs	1,597,360	1,742,744	8.34%
Inventories	2,122	1,494	42.03%
Unamortized Premiums/Discounts	1,639,915	1,491,149	9.98%
Deferred Charges	1,230,553	1,458,767	15.64%
Other current assets	507,090	333,432	52.08%
Total current assets:	<u>78,735,406</u>	<u>76,232,996</u>	
Noncurrent assets:			
Land	3,507,848	3,507,848	0%
Buildings & improvements	165,882,575	164,163,534	1.05%
Construction in Progress	0	821,852	100%
Furniture and equipment	29,758,534	26,982,825	10.29%
Infrastructure	56,618,819	56,618,819	0%
Less accumulated depr.	(109,860,081)	(100,801,826)	8.99%
Total noncurrent assets	<u>145,907,695</u>	<u>151,293,052</u>	
Total Assets	<u>224,642,801</u>	<u>227,526,048</u>	
Current liabilities:			
Payroll taxes	350,095	429,967	18.58%
Accounts payable	4,913,777	6,693,964	26.59%
Due to other govts	784,977	561,161	39.88%
Accrued wages	243,867	268,061	9.03%
Other liabilities	40,793	51,682	21.07%
Unearned revenue	433,643	451,158	3.88%
Accrued interest payable	343,847	366,538	6.19%
Total current liabilities	<u>7,110,999</u>	<u>8,822,531</u>	
Non-current liabilities:			
Due within one year	6,081,907	6,055,600	.43%
Due in more than one year	67,069,741	69,857,884	3.99%
	<u>80,262,647</u>	<u>84,736,015</u>	

Net Assets:			
Invested in capital assets	79,268,107	80,330,906	1.32%
Restricted For:			
Debt Service	1,922,598	2,098,319	8.37%
Capital Projects	5,725,092	4,910,325	16.59%
Unrestricted	57,464,357	55,450,483	3.63%
Total Net Assets	144,380,154	142,790,033	

The \$57,464,357 of unrestricted net asset represents resources available to fund the programs of the County in subsequent periods.

A large portion of the County's net assets (54 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 assets.

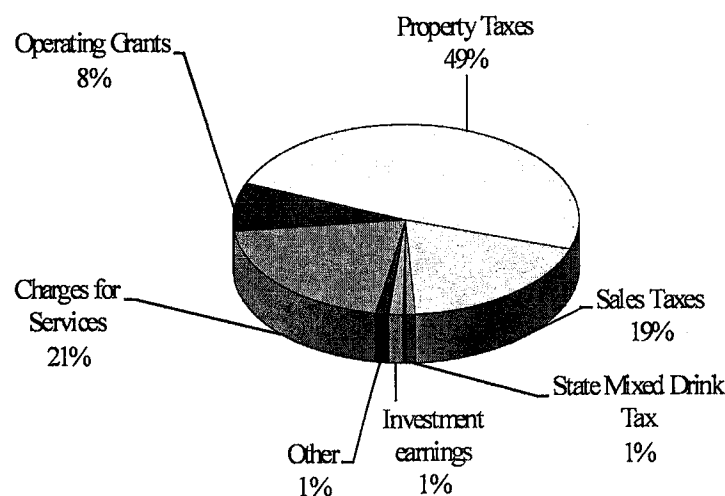
Changes in net assets. The County's total revenues were \$99,748,510. A significant portion, 49 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 21 percent comes from charges for services, 19 percent comes from sales taxes, 8 percent comes from operating grants, 1 percent comes from investment earnings 1 percent comes from other and 1 percent comes from state mixed drink tax.

The total cost of all programs and services was \$98,158,389; 36.59 percent of these costs are for public safety.

The County's net assets increased \$1,590,121 during the current fiscal year. Investment earnings decreased \$1,258,409. The increase in appraised property values led to an increase in property taxes of \$1,545,702. Sales tax collections also increased \$1,156,313.

Governmental Activities

**Figure A-3 County
Sources of Revenue for Fiscal Year 2012**



	Governmental Activities		Total Percentage Change 2011-2012
	2012	2011	
Program Revenues:			
Charges for services	20,238,758	17,662,346	14.59%
Operating grants & contrib.	8,267,815	7,684,739	7.59%
Property taxes- general	41,719,254	40,131,708	3.96%
Property taxes- debt service	7,010,742	7,052,586	.59%
Sales taxes	18,874,843	17,718,530	6.53%
State mixed drink tax	858,161	988,696	13.20%
Bingo tax proceeds	308,662	312,221	1.14%
Investment earnings	1,287,313	2,545,722	49.43%
Disposal of Property	251,785	56,860	342.82%
Miscellaneous	931,177	61,623	1411.09%
Total Revenues	<u>99,748,510</u>	<u>94,215,031</u>	
Expenses:			
General administration	8,498,577	8,859,209	4.07%
Financial administration	3,081,007	3,059,364	.71%
Judicial	15,035,135	12,064,803	24.62%
Legal	7,258,859	7,312,562	.73%
Public safety	35,922,248	35,211,920	2.02%
Correctional	7,514,422	7,558,990	.59%
Permanent improvements	487,438	774,357	37.05%
Facilities	6,318,397	6,130,735	3.06%
Health	214,260	191,180	12.07%
Welfare	465,674	465,192	.10%
Conservation	195,512	234,983	16.80%
Elections	2,005,546	1,439,838	39.29%
Culture/Recreation	633,532	572,297	10.70%
Transportation	7,415,012	7,156,777	4.99%
Interest & fiscal charges	3,112,770	3,273,863	4.92%
Total expenses	<u>98,158,389</u>	<u>94,306,070</u>	
Increase (Decrease) in net Assets before transfers	1,590,121	(91,039)	
Transfers			
Increase/(Decrease) in Net assets	<u>1,590,121</u>	<u>(91,039)</u>	

As mentioned earlier, property taxes have increased by \$1,545,702 (3.28 percent). This increase is due to increased appraised property values.

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 \$98,158,389.
- The amount that our taxpayers paid for these activities through property taxes was \$48,729,996.
- Some of the cost was paid by those who directly benefited from the programs \$20,238,758 or
- By grants and contributions \$8,267,815.

Net Cost of Selected County Functions

	Total Cost of Services		%	Net Cost of Services		%
	<u>2012</u>	<u>2011</u>		<u>2012</u>	<u>2011</u>	
Public Safety	35,922,248	35,211,920	2.02%	30,837,155	30,783,176	.18%
Judicial	15,035,135	12,064,803	24.62%	6,566,451	4,592,448	42.98%
Correctional	7,514,422	7,558,990	.59%	4,610,732	4,823,040	4.40%
General Administration	8,498,577	8,859,209	4.07%	6,007,701	6,159,441	2.46%
Debt Service – Interest & Related Costs	3,112,770	3,273,863	4.92%	3,112,770	3,273,863	4.92%

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 \$59,223,054, an increase of \$3,965,355 in comparison with the prior year. Approximately 54 percent of this total amount constitutes unreserved, undesignated fund balance, which is available for spending at the government's discretion. Approximately 44 percent fund balance is restricted to indicate that it is not available for new spending because it is legally restricted for debt service, capital projects, and a variety of other restricted purposes.

The fund balance of the County's general fund increased by \$1,579,869 during the current fiscal year. An increase in appraised property values increased property tax revenue by \$1,250,446. The total decrease in investment earnings totaled \$1,050,346.

General Fund Budgetary Highlights

Over the course of the year, the County revised its budget several times. Even with these adjustments, actual expenditures were \$4,572,059 below final budget amounts. The most significant positive variances existed in the general administration, jail operations and facilities (maintenance) departments. Total costs were less than expected.

On the other hand, resources available were \$908,448 above the final budgeted amount.

- Commission revenue was less than expected.
- The County received an Indigent Defense Discretionary Grant in the amount of \$864,796.
- Sales tax revenue exceeded the budgeted amount by \$1,287,509.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2012, the County had invested \$145,907,695 in a broad range of capital assets, including land, equipment, buildings, and vehicles.

	Governmental Activities		Total Percentage Change 2011-2012
	2012	2011	
Land	3,507,848	3,507,848	0%
Buildings and improvements	165,882,575	164,163,534	1.05%
Furniture & equipment	29,758,534	26,982,825	10.29%
Infrastructure	56,618,819	56,618,819	0%
Construction in Progress	0	821,852	100%
Totals at historical cost	255,767,776	252,094,878	
Total accumulated depreciation	(109,860,081)	(100,801,826)	8.99%
Net capital assets	145,907,695	151,293,052	

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

Long Term Debt

At year-end the County had \$71,709,676 in bonds and notes outstanding. More detailed information about the County's debt is presented in Note G of the notes to the financial statements.

	Governmental Activities		Total Percentage Change 2011-2012
	2012	2011	
Bond payable	55,235,000	59,120,000	6.57%
Certificates of obligation	10,080,000	10,595,000	4.86%
Plus (Less) Deferred amts			
Bond Premium	1,046,702	1,298,345	19.38%
Issuance Costs	(444,433)	(527,522)	15.75%
Capital Lease	722,318	476,325	51.64%
Accrued Personal Leave	1,949,100	1,830,347	6.49%
Other Post Empl. Benefits	4,562,961	3,120,989	46.20%
Total bonds & loans payable	73,151,648	75,913,484	

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 2013 budget preparation increased by \$590,987,240 or less than 4.46% from 2012.

These indicators were taken into account when adopting the general fund budget for 2013. Amounts available for appropriation in the general fund budget are \$78,557,138 an increase of 4.30 percent over the final 2012 budget of \$73,322,088. Property taxes will increase due to an increase in property values and tax rates. The County will use these increases in revenues to finance programs we currently offer.

Expenditures and transfers out are budgeted to rise nearly 1.74 percent to \$78,557,138 over the final 2012 budget of \$77,217,079. The increase can be attributed to the funding of new law enforcement positions along with law enforcement vehicles, transition costs associated with the creation of the Managed Assigned Counsel, offering competitive wages to retain experienced prosecutors, upgrading life safety issues throughout County buildings and providing a mid-year COLA to employees.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

LUBBOCK COUNTY, TEXAS**STATEMENT OF NET ASSETS**

SEPTEMBER 30, 2012

	Primary Government Governmental Activities	Component Unit
ASSETS:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 23,645,656	105,848,000
<i>Investments</i>	42,166,814	61,974,000
<i>Receivables (net of allowances for uncollectibles):</i>		
<i>Taxes</i>	265,876	13,871,000
<i>Other</i>	7,679,720	48,615,000
<i>Fines, Fees, & Court Costs</i>	1,597,360	
<i>Inventories</i>	2,122	9,127,000
<i>Prepaid items</i>		5,292,000
<i>Unamortized Premiums/ Discounts</i>	1,639,915	
<i>Deferred Charges</i>	1,230,553	
<i>Other Current Assets</i>	507,090	4,255,000
<i>Assets whose use is limited or restricted</i>		39,120,000
<i>Other assets</i>		1,934,000
<i>Land</i>	3,507,848	12,696,000
<i>Buildings</i>	165,882,575	166,927,000
<i>Equipment</i>	29,758,534	198,420,000
<i>Construction In Progress</i>		43,573,000
<i>Infrastructure</i>	56,618,819	
<i>Accumulated Depreciation</i>	(109,860,081)	(244,593,000)
Total Assets	224,642,801	467,059,000
LIABILITIES:		
<i>Payroll Taxes and Related Items</i>	350,095	13,116,000
<i>Accounts Payable</i>	4,913,777	21,202,000
<i>Due to Other Governments</i>	784,977	
<i>Accrued Wages</i>	243,867	
<i>Other Liabilities</i>	40,793	6,460,000
<i>Unearned Revenue</i>	433,643	
<i>Estimated Health and Insurance Program Settlement</i>		3,515,000
<i>Accrued Interest Payable</i>	343,847	
<i>Noncurrent Liabilities:</i>		
<i>Due within one year</i>	6,081,907	1,249,000
<i>Due in more than one year</i>	67,069,741	26,286,000
Total Liabilities	80,262,647	71,828,000
NET ASSETS		
<i>Invested in Capital Assets, Net of Related Debt</i>	79,268,107	150,844,000
<i>Restricted For:</i>		
<i>Debt Service</i>	1,922,598	
<i>Capital Projects</i>	5,725,092	
<i>Unrestricted</i>	57,464,357	244,387,000
Total Net Assets	\$ 144,380,154	395,231,000

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2012

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
PRIMARY GOVERNMENT:			
Governmental Activities:			
General Administration	\$ 8,498,577	\$ 2,489,280	\$ 1,596
Financial Administration	3,081,007	1,406,745	
Judicial	15,035,135	5,418,125	3,050,559
Legal	7,258,859	1,369,128	2,383,351
Public Safety	35,922,248	4,916,548	168,545
Correctional	7,514,422	330,649	2,573,041
Permanent Improvements	487,438	483,732	38,284
Facilities	6,318,397	299,272	
Health	214,260	50,380	
Welfare	465,674		
Conservation	195,512		
Elections	2,005,546	425,102	26,105
Culture/Recreation	633,532	432	26,334
Transportation	7,415,012	3,049,365	
Interest and Fiscal Charges	3,112,770		
Total Governmental Activities	98,158,389	20,238,758	8,267,815
Total Primary Government	\$ 98,158,389	\$ 20,238,758	\$ 8,267,815
COMPONENT UNIT:			
University Medical Center- Enterprise	\$ 430,126,000	\$ 420,710,000	\$

General Revenues:

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

Change in Net Assets
Net Assets - Beginning
Net Assets - Ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Component Unit
\$ (6,007,701)	
(1,674,262)	
(6,566,451)	
(3,506,380)	
(30,837,155)	
(4,610,732)	
34,578	
(6,019,125)	
(163,880)	
(465,674)	
(195,512)	
(1,554,339)	
(606,766)	
(4,365,647)	
(3,112,770)	
(69,651,816)	
(69,651,816)	

\$ (9,416,000)

41,719,254	18,363,000
7,010,742	
18,874,843	
858,161	
308,662	
1,287,313	4,620,000
931,177	18,016,000
251,785	
71,241,937	40,999,000
1,590,121	31,583,000
142,790,033	363,648,000
\$ 144,380,154	\$ 395,231,000

LUBBOCK COUNTY, TEXAS**BALANCE SHEET - GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2012

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 5,412,891	\$ 13,249,233	\$ 18,662,124
<i>Investments</i>	23,224,904	12,850,926	36,075,830
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Taxes</i>	221,873	44,003	265,876
<i>Other</i>	5,774,981	1,870,375	7,645,356
<i>Fines, Fees, & Court Costs</i>	1,597,360		1,597,360
<i>Unamortized Premium/Discounts</i>	1,639,915		1,639,915
<i>Other Current Assets</i>	400,260	67,481	467,741
<i>Inventories</i>	1,466	656	2,122
Total Assets	\$ 38,273,650	\$ 28,082,674	\$ 66,356,324
LIABILITIES AND FUND BALANCES			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$ 276,634	\$ 73,461	\$ 350,095
<i>Accounts Payable</i>	2,261,897	1,295,750	3,557,647
<i>Due to Other Governments</i>	718,343	66,634	784,977
<i>Accrued Wages</i>	195,150	48,717	243,867
<i>Other Liabilities</i>	40,793		40,793
<i>Deferred Revenue:</i>			
<i>Fines, Fees, & Court Costs</i>	1,597,360		1,597,360
<i>Other</i>	109,218	449,313	558,531
Total Liabilities	5,199,395	1,933,875	7,133,270
Fund Balances			
<i>Nonspendable</i>	401,726	46,128	447,854
<i>Restricted For:</i>			
<i>Debt Service</i>		1,922,598	1,922,598
<i>Capital Projects</i>		5,725,092	5,725,092
<i>County Road Construction & Maintenance</i>		6,080,620	6,080,620
<i>Parks and Recreation</i>		1,934,179	1,934,179
<i>Building Construction & Improvement</i>		1,100,433	1,100,433
<i>Juvenile Services</i>		714,874	714,874
<i>Information and Technology</i>		321,801	321,801
<i>Election Services</i>		428,774	428,774
<i>Dispute Resolution</i>		880	880
<i>Criminal Justice</i>		1,174,816	1,174,816
<i>Child & Family Services</i>		4,893	4,893
<i>Law Library Program</i>		17,195	17,195
<i>Records Preservation</i>		4,047,006	4,047,006
<i>Court House Security</i>		7,074	7,074
<i>Historical Preservation Programs</i>		11,810	11,810
<i>Public Defender Program</i>		1,156,442	1,156,442
<i>Inmate Welfare</i>		1,454,184	1,454,184
<i>Assigned For:</i>			
<i>Insurance Claims</i>	875,000		875,000
<i>Unassigned</i>	31,797,529		31,797,529
Total Fund Balances	33,074,255	26,148,799	59,223,054
Total Liabilities & Fund Balances	\$ 38,273,650	\$ 28,082,674	\$ 66,356,324

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 ASSETS
 SEPTEMBER 30, 2012

Total fund balances - governmental funds balance sheet \$ 59,223,054

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

Capital assets used in governmental activities are not reported in the funds.	145,907,695
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	124,887
The assets and liabilities of internal service funds are included in governmental activities in the SNA.	9,792,099
Payables for bond principal which are not due in the current period are not reported in the funds.	(55,235,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(722,318)
Payables for bond interest which are not due in the current period are not reported in the funds.	(343,847)
Payables for certificates of obligation principal which are not due in the current period are not reported in the fd.	(10,080,000)
Payables for accrued personal leave which are not due in the current period are not reported in the funds.	(1,949,099)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	1,597,361
Payables for OPEB which are not due in the current period are not reported in the funds.	(4,562,961)
Bond and certificate of obligation issuance costs are prepaid and premiums are deferred in the SNA.	(602,270)
Deferred charges for bonds are deferred in the SNA but not in the funds.	1,230,553

Net assets of governmental activities - Statement of Net Assets \$ 144,380,154

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, 2012

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenue:			
<i>Taxes</i>			
<i>Property Tax</i>	\$ 40,576,357	\$ 8,043,233	\$ 48,619,590
<i>Sales Tax</i>	18,874,843		18,874,843
<i>Licenses and permits</i>	158,708		158,708
<i>Intergovernmental</i>	3,415,294	7,827,714	11,243,008
<i>Fees of Office</i>	3,315,055	1,692,120	5,007,175
<i>Commissions</i>	3,093,597		3,093,597
<i>Charges for Services</i>	1,914,370	3,261,155	5,175,525
<i>Fines and Forfeitures</i>	1,438,009	736,201	2,174,210
<i>Investment Earnings</i>	164,026	670,034	834,060
<i>Other</i>	1,280,277	2,974,352	4,254,629
Total revenues	74,230,536	25,204,809	99,435,345
Expenditures:			
<i>Current:</i>			
<i>General Administration</i>	7,728,322	433,335	8,161,657
<i>Financial Administration</i>	2,993,385		2,993,385
<i>Judicial</i>	10,643,691	4,209,277	14,852,968
<i>Legal</i>	4,688,404	2,246,166	6,934,570
<i>Public Safety</i>	29,770,764	683,244	30,454,008
<i>Correctional</i>	151,874	6,951,346	7,103,220
<i>Permanent Improvements</i>		487,438	487,438
<i>Facilities</i>	5,063,233		5,063,233
<i>Health</i>	212,274		212,274
<i>Welfare</i>	458,127		458,127
<i>Conservation</i>	185,210		185,210
<i>Elections</i>	1,622,977	334,562	1,957,539
<i>Culture/Recreation</i>	230,914	323,354	554,268
<i>Transportation</i>	113,918	4,508,033	4,621,951
<i>Capital Outlay</i>	1,399,422	2,969,467	4,368,889
<i>Debt Service:</i>			
<i>Principal Retirement</i>		4,529,407	4,529,407
<i>Interest and Fiscal Charges</i>		2,907,246	2,907,246
Total expenditures	65,262,515	30,582,875	95,845,390
 Excess (deficiency) of revenues (under) expenditures	 8,968,021	 (5,378,066)	 3,589,955
Other financing sources (uses):			
<i>Transfers in</i>	2,000,000	10,653,881	12,653,881
<i>Transfers out</i>	(9,388,152)	(3,265,729)	(12,653,881)
<i>Proceeds from Capital Lease</i>		375,400	375,400
Total other financing sources (uses)	(7,388,152)	7,763,552	375,400
 Net change in fund balances	 1,579,869	 2,385,486	 3,965,355
 Fund balances/equity, October 1	 31,494,386	 23,763,313	 55,257,699
Fund balances/equity, September 30	\$ 33,074,255	\$ 26,148,799	\$ 59,223,054

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, 2012

Net change in fund balances - total governmental funds	\$ 3,965,355
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	4,368,891
The depreciation of capital assets used in governmental activities is not reported in the funds.	(9,647,539)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(106,709)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	110,406
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	3,885,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	129,407
Repayment of certificate of obligation is an expenditure in the funds but is not an expense in the SOA.	515,000
Bond and certificate of obligation issuance costs and similar items are amortized in the SOA but not in the fds.	168,553
(Increase) decrease in accrued interest from beginning of period to end of period.	22,691
The net revenue (expense) of internal service funds is reported with governmental activities.	488,787
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the fds.	(118,752)
Revenues in the SOA for court fines not providing current financial resources are not reported in the fds.	(145,383)
OPEB obligations are reported in the SOA but not in the funds.	(1,441,972)
Proceeds of capital leases do not provide revenue in the SOA, but are reported as current resources in the fds.	(375,400)
Bond charges are deferred in the SOA but not in the funds.	(228,214)
Change in net assets of governmental activities - Statement of Activities	\$ <u>1,590,121</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF NET ASSETS

INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2012

	Internal Service Funds
ASSETS:	
Current Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 4,983,532
<i>Investments</i>	6,090,984
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	34,364
<i>Other Current Assets</i>	39,349
Total Current Assets	<u>11,148,229</u>
Non-Current Assets:	
Total Non-Current Assets	<u> </u>
Total Assets	<u><u>\$ 11,148,229</u></u>
LIABILITIES:	
Current Liabilities:	
<i>Accounts Payable</i>	\$ 1,356,130
Total Current Liabilities	<u>1,356,130</u>
Non-Current Liabilities:	
Total Non-Current Liabilities	<u> </u>
Total Liabilities	<u>1,356,130</u>
NET ASSETS:	
Restricted For:	
<i>Workers Compensation Claims</i>	8,558,101
<i>Health Insurance Claims</i>	1,233,998
Total Net Assets	<u><u>\$ 9,792,099</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET ASSETS - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 9,634,648
Total Operating Revenues	<u>9,634,648</u>
OPERATING EXPENSES:	
<i>Administration</i>	758,082
<i>Insurance/Bonds</i>	155,544
<i>Life Insurance Premiums</i>	23,383
<i>Paid Claims</i>	8,495,149
Total Operating Expenses	<u>9,432,158</u>
Operating Income (Loss)	<u>202,490</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	286,297
Total Non-operating Revenues (Expenses)	<u>286,297</u>
Net Income (Loss) before Operating Transfers	<u>488,787</u>
TRANSFERS	
<i>Transfers In</i>	2,000,000
<i>Transfers Out</i>	<u>(2,000,000)</u>
Total Transfers	
Net Income (Loss) after Operating Transfers	<u>488,787</u>
Net Assets, October 1	9,303,312
Net Assets, September 30	<u>\$ 9,792,099</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, 2012

	Service Funds
Cash Flows from Operating Activities:	
<i>Interfund Services Provided and Used</i>	\$ 9,618,461
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(9,259,145)
Net Cash Provided (Used) by Operating Activities	<u>359,316</u>
Cash Flows from Investing Activities:	
<i>Purchase of Investment Securities</i>	(198,692)
<i>Proceeds from Sale and Maturities of Securities</i>	1,095,074
<i>Interest and Dividends on Investments</i>	286,296
Net Cash Provided (Used) for Investing Activities	<u>1,182,678</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,541,994
Cash and Cash Equivalents at Beginning of Year	3,441,538
Cash and Cash Equivalents at End of Year	<u>\$ 4,983,532</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ 202,490
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	(16,188)
<i>Decrease (Increase) in Other Assets</i>	(4,541)
<i>Increase (Decrease) in Accounts Payable</i>	177,555
Total Adjustments	<u>156,826</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 359,316</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2012

	Agency Funds
ASSETS AND OTHER DEBITS	
Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 10,617,133
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	1,467
<i>Other Current Assets</i>	15,968
Total Assets and Other Debits	\$ 10,634,568
LIABILITIES, EQUITY AND OTHER CREDITS	
Liabilities:	
<i>Accounts Payable</i>	\$ 209,199
<i>Due to Other Governments</i>	575,311
<i>Due to Trust Beneficiaries</i>	6,905,231
<i>Other Liabilities</i>	2,944,827
Total Liabilities	10,634,568
Total Liabilities, Equity & Other Credits	\$ 10,634,568

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

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

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

Included in the reporting entity:

Lubbock County Hospital District. Lubbock County Hospital District was established to furnish medical aid and hospital care to citizens of Lubbock County. Commissioners' Court of the County approves the Hospital District's budget, appoints the Board of Managers and sets the District's tax rate. The Hospital District's boundaries are the County and the governing authority for the Hospital District is the Board of Hospital Managers. They oversee the operations and promulgate the rules and regulations for the District. The Hospital District fits the criteria of a component unit of Lubbock County, Texas. The financial statements of University Medical Center are included as a discretely presented component unit in these financial statements. The County's financial statements do not include disclosures of University Medical Center. A complete set of the December 31, 2011 financial statements for University Medical Center, Lubbock, Texas may be obtained at the administrative office:

University Medical Center
603 Indiana Ave
Lubbock, Texas 79413

Excluded from the reporting entity:

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

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

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

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

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

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

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

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

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

b. Measurement Focus, Basis of Accounting

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

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

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

3. Financial Statement Amounts

a. Cash and Cash Equivalents

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

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

b. Property Taxes

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

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

c. Inventories and Prepaid Items

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

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

d. Capital Assets

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

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

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

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, 2012

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

f. Personal Leave

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

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

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

g. Interfund Activity

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

h. Use of Estimates

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

i. Deferred Revenue

Lubbock County reports deferred revenue on its governmental funds balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred 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 deferred revenue is removed from the balance sheet and revenue is recognized.

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

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

Fund balances of the governmental funds are classified as follows:

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

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

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the County's Commissioner's Court. Committed amounts cannot be used for any other purpose unless the Commissioner's Court removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate action by the Commissioner's Court to either modify or rescind a fund balance commitment. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

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 materially exceeded appropriations in the following areas:	The County will review its procedures for amending the budget.
Consolidated Road & Bridge	
Capital Outlay	\$ 450,892
Idalou/New Deal Parks	
Professional Contract Services	2,710
Shallowater Park	
Salaries & Benefits	209
Juvenile Probation Commission Grant	
Utilities	40,206
USDA-AG-Mediation	
Training/Dues	113
County Clerk Records Preservation	
Capital Outlay	26,916
Inmate Supply Fund	
Professional Contract Services	10,411

C. Deposits and Investments

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

Cash Deposits:

At September 30, 2012, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$34,262,789 and the bank balance was \$37,163,663. The County's cash deposits at September 30, 2012 and during the year ended September 30, 2012, were not entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

In addition, the following is disclosed regarding coverage of combined balances on the date of highest deposit:

- a. Depository: City Bank
- b. The market value of securities pledged as of the date of the highest combined balance on deposit was \$32,062,758.
- c. The highest combined balances of cash, savings and time deposit accounts amounted to \$31,747,511 and occurred during the month of June, 2012.
- d. Total amount of FDIC coverage at the time of the largest combined balance was \$5,203,858.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

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, 2012 are shown below.

<u>Investment or Investment Type</u>	<u>Weighted Average Maturity in Years</u>	<u>Fair Value</u>
Texpool	N/A	\$ 1,200,097
Federal Home Loan Bank Notes	3	5,695,853
Federal Home Loan Mortgage Corp.	11	5,524,679
Federal National Mortgage Association	11	29,746,185
Total Investments		<u>\$ 42,166,814</u>
Portfolio Weighted Average Maturity	8	

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. As a means of minimizing 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.

At September 30, 2012, the County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

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, County departments had funds on deposit at financial institutions other than the County's current depository. Due to the excess amounts held in these accounts, the County's funds were not entirely covered by FDIC insurance or by pledged collateral.

As of September 30, 2012, \$230,983 of the County's bank balance of \$37,163,663 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$	230,983
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c. Concentration of Credit Risk

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

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

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

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

d. Interest Rate Risk

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

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

e. **Foreign Currency Risk**

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

Investment Accounting Policy

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

Public Funds Investment Pools

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

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

D. Receivables

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

	Governmental	
	General	Other Governmental Funds
Receivables		
Taxes	\$ 1,882,978	\$ 373,437
Fines, Fees, & Court Costs	1,996,700	
Other	5,774,981	1,870,375
Total Gross Receivables	9,654,659	2,243,812
Less: Allowance for		
Uncollectible Accounts		
Taxes	(1,661,105)	(329,434)
Fines, Fees, & Court Costs	(399,340)	
Net Total Receivables	\$ 7,594,214	\$ 1,914,378

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Proprietary Internal Service	Fiduciary Agency	Total
Receivables			
Taxes	\$	\$	\$ 2,256,415
Fines, Fees & Court Costs			1,996,700
Other	34,364	1,467	7,681,187
Total Gross Receivables	34,364	1,467	11,934,302
Less: Allowance for			
Uncollectible Accounts			
Taxes			(1,990,539)
Fines, Fees, & Court Costs			(399,340)
Net Total Receivables	\$ 34,364	\$ 1,467	\$ 9,544,423

E. Capital Assets

Capital asset activity for the year ended September 30, 2012, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,507,848	\$	\$	\$ 3,507,848
Construction in progress	821,852		821,852	
Total capital assets not being depreciated	4,329,700		821,852	3,507,848
<i>Capital assets being depreciated:</i>				
Buildings and improvements	164,163,534	1,719,041		165,882,575
Infrastructure	56,618,819			56,618,819
Furniture and equipment	26,982,825	3,471,702	695,993	29,758,534
Total capital assets being depreciated	247,765,178	5,190,743	695,993	252,259,928
Less accumulated depreciation for:				
Buildings and improvements	(43,727,309)	(5,063,601)		(48,790,910)
Infrastructure	(43,505,359)	(2,007,173)		(45,512,532)
Furniture and equipment	(13,569,158)	(2,576,765)	(589,284)	(15,556,639)
Total accumulated depreciation	(100,801,826)	(9,647,539)	(589,284)	(109,860,081)
Total capital assets being depr, net	146,963,352	(4,456,796)	106,709	142,399,847
Governmental activities capital assets, net	\$ 151,293,052	\$ (4,456,796)	\$ 928,561	\$ 145,907,695

Depreciation was charged to functions as follows:

General Administration	\$ 285,116
Financial Administration	19,438
Judicial	52,620
Legal	210,748
Public Safety	4,790,097
Correctional	297,027
Facilities	1,176,377
Health	805
Conservation	8,232
Elections	28,184
Culture and Recreation	71,181
Transportation	2,707,714
	\$ 9,647,539

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

F. Interfund Balances and Activity

1. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2012, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General Fund	Other Governmental Funds	\$ 7,388,152	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	3,265,729	Supplement other funds sources
General Fund	Internal Service Funds	2,000,000	Supplement other funds sources
Internal Service Funds	General Fund	2,000,000	Supplement other funds sources
	Total	<u>\$ 14,653,881</u>	

G. Long-Term Obligations

General Obligation Bonds

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

General obligation bonds currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	4.00%	3,725,000
		<u>\$ 3,725,000</u>

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2013	\$ 3,725,000	\$ 74,500	\$ 3,799,500
Totals	<u>\$ 3,725,000</u>	<u>\$ 74,500</u>	<u>\$ 3,799,500</u>

General Obligation Refunding Bonds

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

General obligation refunding bonds currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	4.00%	\$ 14,455,000
Governmental Activities	4.25%	13,915,000
Governmental Activities	4.50%	23,140,000
		<u>\$ 51,510,000</u>

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2013	\$ 315,000	\$ 2,204,588	\$ 2,519,588
2014	4,205,000	2,114,188	6,319,188
2015	4,380,000	1,937,013	6,317,013
2016	4,570,000	1,746,825	6,316,825
2017	4,760,000	1,554,513	6,314,513
2018-2022	27,100,000	4,500,654	31,600,654
2023	6,180,000	139,050	6,319,050
Totals	\$ 51,510,000	\$ 14,196,831	\$ 65,706,831

Certificates of Obligation

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

Certificates of obligation currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	4.25%	\$ 3,590,000
Governmental Activities	4.30%	690,000
Governmental Activities	4.375%	720,000
Governmental Activities	4.40%	1,545,000
Governmental Activities	4.50%	3,535,000
		\$ 10,080,000

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2013	\$ 535,000	429,114	964,114
2014	560,000	405,845	965,845
2015	585,000	381,514	966,514
2016	610,000	356,120	966,120
2017	635,000	329,823	964,823
2018-2022	3,620,000	1,205,451	4,825,451
2023-2026	3,535,000	327,038	3,862,038
Totals	\$ 10,080,000	\$ 3,434,905	\$ 13,514,905

Capital Leases

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

During the current 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%.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

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

Year Ending September 30,	
2013	\$ 117,837
2014	117,837
2015	117,837
2016	447,208
Total minimum lease payments	800,719
Less: amounts representing interest	(78,401)
Present value of minimum lease payments	\$ 722,318

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, 2012, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds/Certificates of Obligation Payable					
General obligation bonds	\$ 7,305,000	\$	\$ 3,580,000	\$ 3,725,000	\$ 3,725,000
Gen. obligation refunding bds	51,815,000		305,000	51,510,000	315,000
Certificates of obligation	10,595,000		515,000	10,080,000	535,000
Plus (Less) Deferred Amounts					
Bond Premiums	1,298,345		251,643	1,046,702	247,690
Issuance Costs	(527,522)		(83,089)	(444,433)	(76,345)
Capital Leases	476,325	375,400	129,407	722,318	93,676
Accrued Personal Leave	1,830,347	3,295,128	3,176,375	1,949,100	1,241,886
Other Post-Employment Benefits	3,120,989	1,945,440	503,468	4,562,961	
Total governmental activities	\$ 75,913,484	\$ 5,615,968	\$ 8,377,804	\$ 73,151,648	\$ 6,081,907

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

Advance Refunding of Debt

The County issued \$52,915,000 of general obligation refunding bonds to provide resources to acquire securities of the United States of America. These securities were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$50,340,000 of general obligation bonds, series 2003. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities section within the statement of net assets. The cost of the refunding bonds exceeded the carrying amount of the refunding bonds 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.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

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, 2012, outstanding balances of bond issues that have been refunded and defeased in-substance by placing existing assets and the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments are as follows.

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

Continuing Disclosure

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

H. Commitments Under Noncapitalized Leases

Commitments under operating (noncapitalized) lease agreements for the County's mail machine provide for minimum future rental payments as of September 30, 2012, as follows:

<u>Year Ending September 30,</u>	
2013	\$ 20,544
2014	20,544
Total Minimum Rentals	<u>\$ 41,088</u>
 Rental Expenditures in 2012	 <u>\$ 15,555</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 2012, Lubbock County obtained auto liability, general liability, law enforcement liability, and public official liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Self Insurance Funds ("TAC"). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance.

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

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:

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

K. Pension Plan

1. Plan Description

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

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

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

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

2. Funding Policy

The employer has elected the Variable-Rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 9.52% for the months of the accounting year in 2011, and 9.83% for the months of the accounting year in 2012.

The contribution rate payable by the employee members for calendar year 2012 is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

3. Annual Pension Cost

For the employer's accounting year ending September 30, 2012, the annual pension cost for the TCDRS plan for its employees was \$4,574,252 and the actual contributions were \$4,574,252.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2008 and December 31, 2009, the basis for determining the contribution rates for calendar years 2010 and 2011. The December 31, 2011 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/09	12/31/10	12/31/11
Actuarial cost method	Entry Age	Entry Age	Entry Age
Amortization method	Level Percent of payroll, closed	Level Percent of payroll, closed	Level Percent of payroll, closed
Amortization period in years	20	20	20
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value

Assumptions:

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

4. Trend Information for the Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2010	\$ 4,059,141	100%	
September 30, 2011	4,378,813	100%	
September 30, 2012	4,574,252	100%	

5. Funded Status and Funding Progress

As of December 31, 2011, the most recent actuarial date, the plan was 82.76% funded. The actuarial accrued liability for benefits was \$118,016,424 and the actuarial value of assets was \$97,671,695, resulting in a UAAL of \$20,344,729. The covered payroll (annual payroll of active employees covered by the plan) was \$46,201,059, and the ratio of the UAAL to the covered payroll was 44.04%.

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

L. Health Care Coverage

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The fund services claims for risk of loss of group health to which the County is exposed. All departments, with the exception of the Adult Probation department which is required to use the State's health insurance plan, participate in the fund. The fund allocates the cost of providing claims servicing, claims payments, and reinsurance costs by charging a premium to each department based on number and level of employees participating in the program. The County contributed \$379 per month per employee. This charge considers recent trends in actual claims experience of the County and makes provisions for catastrophic losses. A third party administers the plan. Amounts reported as liabilities in the self-insurance fund at September 30, 2012, for actual claims incurred and estimated claims incurred but not reported were \$510,465. 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.

During the current fiscal year, the County changed its third party administrator from Blue Cross/Blue Shield to Aetna Life Insurance Company.

The contract between Lubbock County and the third party administrator is renewable January 1, 2013, and terms of coverage and contribution costs are included in the contractual provisions.

In accordance with state statute, Lubbock County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Everest Reinsurance Company, a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$120,000 and for aggregate loss of \$7,604,461. 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, 2011, through Aetna Life Insurance Company.

Claims information is as follows:

<u>Fiscal Year Ended</u>	<u>Beginning Balance</u>	<u>Incurred Claims</u>	<u>Claim Payments</u>	<u>Ending Balance</u>
September 30, 2010	329,423	6,185,965	6,044,504	470,884
September 30, 2011	470,884	6,620,615	6,742,165	349,334
September 30, 2012	349,334	7,076,612	6,915,481	510,465

M. Post Employment Benefits Other than Pension Benefits

Plan Participants

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

Normal Retirement Benefits

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

Early Retirement Benefits

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

Deferred Retirement Benefits

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

Duty and Non-Duty Death in Service Retirement Benefits

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

Duty and Non-Duty Disabled Retirement Benefits

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

Benefits for Spouses of Retired Employees

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

Non-Medicare and Medicare-Eligible Provisions

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

Vision Coverage

The vision coverage is not provided to retirees.

Dental Coverage

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

Life Insurance Coverage

Life insurance coverage is not provided to retirees.

Retiree Opt-Out

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

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, 2012, is as follows:

Annual Required Contribution	\$	1,804,995
Interest on OPEB Obligation		140,445
Adjustment to ARC		(130,120)
End of Year Annual OPEB Cost (Expense)		1,815,320
Net Estimated Employer Contributions		(373,348)
Increase in Net OPEB Obligation		1,441,972
Beginning of Year Net OPEB Obligation (Asset)		3,120,989
End of Year Net OPEB Obligation (Asset)	\$	4,562,961

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, 2012 and the preceding fiscal year were as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Amount Contributed	Percentage Contributed	Net OPEB Obligation
September 30, 2010	\$ 1,331,541	\$ 398,089	29.9%	\$ 1,825,968
September 30, 2011	1,758,463	463,442	26.4%	3,120,989
September 30, 2012	1,815,320	373,348	20.6%	4,562,961

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, 2010 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)
2010	\$	\$ 16,699,168	\$ 16,699,168		43,194,653	39%

Under the reporting parameters, the County's retiree health care plan is 0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$16,699,168 at December 31, 2010. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 38.7%.

Actuarial methods and assumptions

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

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

Inflation rate	3.00% per annum
Investment rate of return	4.50%, net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of employee payroll
Amortization period	30-year open amortization
Salary growth	3.00% per annum
Healthcare cost trend rate	Initial rate of 8.00% declining to an ultimate rate of 4.00% after 8 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, 2012.

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, 2012 were \$982 for medical services.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

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.

During the current year, County departments had funds on deposit at financial institutions other than the County's current depository. Due to the excess amounts held in these accounts, the County's funds were not entirely covered by FDIC insurance or by pledged collateral. No credit losses from individual receivables occurred during the year.

Q. Subsequent Events

In February 2013, the County issued \$4,695,000 of General Obligation Refunding Bonds. The proceeds from the sale of the bonds will be used to defease to maturity and advance refund certain outstanding ad valorem tax obligations and to pay the costs of issuance related to the bonds.

In February 2013, the County issued \$7,710,000 of Limited Tax Notes for the purpose of paying contractual obligations incurred to renovate and improve the County's Law Enforcement Center and the County's Court Rehabilitation and Treatment Center building and to pay costs of issuance and professional services related thereto.

There were no other significant subsequent events that occurred prior to February 12, 2013.

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, 2012

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 40,740,892	\$ 40,740,892	\$ 40,578,357	\$ (164,535)
Sales Tax	17,587,334	17,587,334	18,874,843	1,287,509
Licenses and permits	162,698	162,698	158,708	(3,990)
Intergovernmental	2,703,440	2,706,635	3,415,294	708,659
Fees of Office	3,423,712	3,423,712	3,315,055	(108,657)
Commissions	2,995,750	2,995,750	3,093,597	97,847
Charges for Services	1,789,400	1,789,400	1,914,370	124,970
Fines and Forfeitures	1,573,900	1,573,900	1,438,009	(135,891)
Investment Earnings	900,000	900,000	184,026	(735,974)
Other	1,441,767	1,441,767	1,280,277	(161,490)
Total revenues	73,318,893	73,322,088	74,230,536	908,448
Expenditures:				
Current:				
General Administration				
Commissioners Court	364,037	372,553	364,217	8,336
County Judge	210,997	211,078	165,680	45,398
County Clerk	1,089,887	1,091,387	955,869	135,518
Information Systems	3,269,489	3,477,465	3,337,517	139,948
Self Insurance Claims	105,000	175,000	157,948	17,052
General Administration	3,725,766	3,205,093	2,312,736	892,357
Admin, Research	150,407	150,407	143,120	7,287
Judicial Compliance	320,873	321,178	291,235	29,943
Total General Administration	9,236,456	9,004,161	7,728,322	1,275,839
Financial				
Treasurer	216,336	217,336	208,836	10,501
Tax Assessor	1,372,967	1,374,167	1,293,643	80,524
Purchasing	312,057	319,302	307,374	11,928
Auditor	925,982	928,482	820,247	108,235
Human Resources	380,027	381,367	365,286	16,081
Total Financial	3,207,369	3,220,654	2,993,385	227,269
Judicial				
Courts	2,844,291	2,856,541	2,838,151	18,390
District Clerk	1,324,532	1,328,632	1,285,122	43,510
Justice of the Peace, Precinct 1	229,841	235,691	233,070	2,621
Justice of the Peace, Precinct 2	217,576	218,116	209,498	8,618
Justice of the Peace, Precinct 3	241,277	241,677	207,252	34,425
Justice of the Peace, Precinct 4	255,377	255,677	248,006	7,671
Central Jury	249,100	249,100	200,267	48,833
Judicial	3,584,992	5,598,720	5,422,325	176,395
Total Judicial	8,946,986	10,984,154	10,643,691	340,463
Legal				
Criminal District Attorney	4,754,718	4,759,743	4,688,404	71,339
Total Legal	4,754,718	4,759,743	4,688,404	71,339
Public Safety				
Constable 1	62,785	62,822	61,851	971
Constable 2	69,070	69,087	67,544	1,543
Constable 3	70,910	70,927	18,691	52,236
Constable 4	70,901	73,193	68,780	4,413
Medical Examiner	2,005,917	2,009,887	1,841,227	168,660
Sheriff	8,347,146	8,389,468	8,137,392	252,076

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<i>Jail</i>	19,554,677	19,527,477	18,866,671	860,806
<i>Inmate Travel/Boarding</i>	151,000	151,000	87,555	63,445
<i>Public Safety</i>	848,142	848,142	821,053	27,089
<i>Total Public Safety</i>	31,180,548	31,202,002	29,770,754	1,431,238
<i>Correctional</i>				
<i>Community Supervision Corrections Dept</i>	163,066	163,066	151,874	11,192
<i>Total Correctional</i>	163,066	163,066	151,874	11,192
<i>Facilities</i>				
<i>Facilities (Maint)</i>	5,704,897	5,705,347	5,063,233	642,114
<i>Total Facilities</i>	5,704,897	5,705,347	5,063,233	642,114
<i>Health</i>				
<i>Sanitation</i>	238,078	238,713	212,274	26,439
<i>Total Health</i>	238,078	238,713	212,274	26,439
<i>Welfare</i>				
<i>General Assistance</i>	531,863	532,148	409,590	122,558
<i>Veteran Services</i>	49,038	49,538	48,537	1,001
<i>Total Welfare</i>	580,901	581,686	458,127	123,559
<i>Conservation</i>				
<i>Texas AgriLIFE Extension</i>	267,380	268,300	185,210	83,090
<i>Total Conservation</i>	267,380	268,300	185,210	83,090
<i>Elections</i>				
<i>Elections</i>	1,862,491	1,862,541	1,622,977	239,564
<i>Total Elections</i>	1,862,491	1,862,541	1,622,977	239,564
<i>Culture/Recreation</i>				
<i>Lubbock County Historical</i>	10,900	10,900	6,946	3,954
<i>Library Services</i>	225,263	225,263	223,968	1,295
<i>Total Culture/Recreation</i>	236,163	236,163	230,914	5,249
<i>Transportation</i>				
<i>Public Works</i>	188,898	189,048	113,918	75,130
<i>Total Transportation</i>	188,898	189,048	113,918	75,130
<i>Capital Outlay</i>	1,261,341	1,418,996	1,399,422	19,574
<i>Total expenditures</i>	67,829,292	69,834,574	65,262,515	4,572,059
 Excess (deficiency) of revenues (under) expenditures	 5,489,601	 3,487,514	 8,968,021	 5,480,507
 Other financing sources (uses):				
<i>Transfers in</i>	2,000,000	2,000,000	2,000,000	
<i>Transfers out</i>	(9,387,787)	(9,392,060)	(9,388,152)	3,908
<i>Total other financing sources (uses)</i>	(7,387,787)	(7,392,060)	(7,388,152)	3,908
 Excess of revenues and other financing sources over (under) expenditures and other financing uses	 (1,898,186)	 (3,904,546)	 1,579,869	 5,484,415
 Fund balances/equity, October 1	 31,493,386	 31,494,386	 31,494,386	
Fund balances/equity, September 30	\$ 29,595,200	\$ 27,589,840	\$ 33,074,255	\$ 5,484,415

LUBBOCK COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM

YEAR ENDED SEPTEMBER 30, 2012

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)
12/31/09	\$ 84,023,859	\$ 99,425,027	\$ 15,401,168	84.51%	\$ 41,322,958	37.27%
12/31/10	90,208,703	107,938,045	17,729,342	83.57%	43,194,653	41.05%
12/31/11	97,671,695	118,016,424	20,344,729	82.76%	46,201,059	44.04%

LUBBOCK COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF FUNDING PROGRESS

OTHER POSTEMPLOYMENT BENEFIT PLAN

YEAR ENDED SEPTEMBER 30, 2012

(AS REQUIRED BY GASB STATEMENT NO. 45)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
09/30/08		10,710,480	10,710,480		35,927,173	29.81%
09/30/10		16,699,168	16,699,168		43,194,653	38.66%

Note: The County's first actuarial was completed for the 2008 fiscal year. Therefore, three actuarial valuations are not available as of September 30, 2012.

LUBBOCK COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2012

Budgetary Data

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

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

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

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a proposed operating budget for the fiscal year commencing the following October 1.
- b. After the presentation of the proposed budget and prior to September 1, the Commissioners' Court will conduct a series of hearings with the individual department heads to review and analyze their expenditure reports. These meetings are all open to the public to encourage public comment.
- c. Prior to September 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to October 1, two public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the coming budget year.
- e. All budget amendments are approved by the Commissioners' Court. From time to time, during the period covered by these financial statements, supplemental budget amendments were required and approved by the Commissioners' Court, under the provisions outlined above. Budgeted amounts presented in these financial statements are inclusive of any amendments made during the period October 1, 2011 through September 30, 2012.
- 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, 2012

	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>	\$ 9,821,298	\$ 853,148	\$ 2,574,787	\$ 13,249,233
<i>Investments</i>	8,661,231	1,042,734	3,146,961	12,850,926
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Taxes</i>	5,638	38,365		44,003
<i>Other</i>	1,860,659	6,372	3,344	1,870,375
<i>Other Current Assets</i>	67,481			67,481
<i>Inventories</i>	656			656
Total Assets	\$ 20,416,963	\$ 1,940,619	\$ 5,725,092	\$ 28,082,674
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 73,461	\$	\$	\$ 73,461
<i>Accounts Payable</i>	1,295,750			1,295,750
<i>Due to Other Governments</i>	66,634			66,634
<i>Accrued Wages</i>	48,717			48,717
<i>Deferred Revenue:</i>				
<i>Other</i>	431,292	18,021		449,313
Total Liabilities	1,915,854	18,021		1,933,875
Fund Balances				
<i>Nonspendable</i>	46,128			46,128
<i>Restricted For:</i>				
<i>Debt Service</i>		1,922,598		1,922,598
<i>Capital Projects</i>			5,725,092	5,725,092
<i>County Road Construction & Maintenance</i>	6,080,620			6,080,620
<i>Parks and Recreation</i>	1,934,179			1,934,179
<i>Building Construction & Improvement</i>	1,100,433			1,100,433
<i>Juvenile Services</i>	714,874			714,874
<i>Information and Technology</i>	321,801			321,801
<i>Election Services</i>	428,774			428,774
<i>Dispute Resolution</i>	880			880
<i>Criminal Justice</i>	1,174,816			1,174,816
<i>Child & Family Services</i>	4,893			4,893
<i>Law Library Program</i>	17,195			17,195
<i>Records Preservation</i>	4,047,006			4,047,006
<i>Court House Security</i>	7,074			7,074
<i>Historical Preservation Programs</i>	11,810			11,810
<i>Public Defender Program</i>	1,156,442			1,156,442
<i>Inmate Welfare</i>	1,454,184			1,454,184
Total Fund Balances	18,501,109	1,922,598	5,725,092	26,148,799
Total Liabilities & Fund Balances	\$ 20,416,963	\$ 1,940,619	\$ 5,725,092	\$ 28,082,674

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
Property Tax	\$ 1,032,491	\$ 7,010,742	\$	\$ 8,043,233
Intergovernmental	7,827,714			7,827,714
Fees of Office	1,692,120			1,692,120
Charges for Services	3,261,155			3,261,155
Fines and Forfeitures	736,201			736,201
Investment Earnings	408,881	103,651	157,502	670,034
Other	2,222,351		752,001	2,974,352
Total revenues	17,180,913	7,114,393	909,503	25,204,809
Expenditures:				
Current:				
General Administration	433,335			433,335
Judicial	4,209,277			4,209,277
Legal	2,246,166			2,246,166
Public Safety	658,508		24,736	683,244
Correctional	6,951,346			6,951,346
Permanent Improvements	487,438			487,438
Elections	334,562			334,562
Culture/Recreation	323,354			323,354
Transportation	4,508,033			4,508,033
Capital Outlay	2,899,467		70,000	2,969,467
Debt Service:				
Principal Retirement	129,407	4,400,000		4,529,407
Interest and Fiscal Charges	17,132	2,890,114		2,907,246
Total expenditures	23,198,025	7,290,114	94,736	30,582,875
Excess (deficiency) of revenues (under) expenditures	(6,017,112)	(175,721)	814,767	(5,378,066)
Other financing sources (uses):				
Transfers in	9,892,935		760,946	10,653,881
Transfers out	(2,504,783)		(760,946)	(3,265,729)
Proceeds from Capital Lease	375,400			375,400
Total other financing sources (uses)	7,763,552			7,763,552
Net change in fund balances	1,746,440	(175,721)	814,767	2,385,486
Fund balances/equity, October 1	16,754,669	2,098,319	4,910,325	23,763,313
Fund balances/equity, September 30	\$ 18,501,109	\$ 1,922,598	\$ 5,725,092	\$ 26,148,799

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2012

	020 Consolidated Road & Bridge	031 Precinct No. 1 Park	032 Slaton/Roosevelt Parks	033 Idalou/New Deal Parks
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,013,543	\$ 243,754	\$ 209,180	\$ 160,120
<i>Investments</i>	2,460,998	297,922	255,666	195,703
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Taxes</i>		399	399	399
<i>Other</i>	81,525	372	327	263
<i>Other Current Assets</i>	148			
<i>Inventories</i>				
Total Assets	\$ 4,556,214	\$ 542,447	\$ 465,572	\$ 356,485
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 12,839	\$ 364	\$ 536	\$ 302
<i>Accounts Payable</i>	181,697	1,835	1,414	1,661
<i>Due to Other Governments</i>	66,634			
<i>Accrued Wages</i>	7,593	232	385	214
<i>Deferred Revenue:</i>				
<i>Other</i>	47,741	187	187	187
Total Liabilities	316,504	2,618	2,522	2,364
Fund Balances				
<i>Nonspendable</i>	148			
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>	4,239,562			
<i>Parks and Recreation</i>		539,829	463,050	354,121
<i>Building Construction & Improvement</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Public Defender Program</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	4,239,710	539,829	463,050	354,121
Total Liabilities & Fund Balances	\$ 4,556,214	\$ 542,447	\$ 465,572	\$ 356,485

034 Shallowater Park	041 Permanent Improvement Fund	042 New Road Fund	047 TJPC-C Commitment Reduce	049 TJPC-S Prevention/ Intervention
\$ 265,353	\$ 518,990	\$ 871,720	\$ 12,383	\$ 5,807
324,321	634,323	1,065,435		
399	4,042			
400	1,200	7,960	54,983	12,763
<u>\$ 590,473</u>	<u>\$ 1,158,555</u>	<u>\$ 1,945,115</u>	<u>\$ 67,366</u>	<u>\$ 18,570</u>
\$ 453	\$	\$	\$	\$ 242
12,060	56,224	104,057	15,198	7,495
594				185
187	1,898		52,168	10,648
<u>13,294</u>	<u>58,122</u>	<u>104,057</u>	<u>67,366</u>	<u>18,570</u>
577,179		1,841,058		
	1,100,433			
<u>577,179</u>	<u>1,100,433</u>	<u>1,841,058</u>		
<u>\$ 590,473</u>	<u>\$ 1,158,555</u>	<u>\$ 1,945,115</u>	<u>\$ 67,366</u>	<u>\$ 18,570</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2012

	050 Star Program	051 Juvenile Probation Fund	054 Juvenile Prob. Commission Grant	055 Juvenile Detention Fund
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 28,582	\$ 346,849	\$ 6,219	\$ 34,456
<i>Investments</i>		421,483		
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Taxes</i>				
<i>Other</i>		1,171	238,263	11,115
<i>Other Current Assets</i>		710		
<i>Inventories</i>				
Total Assets	\$ 28,582	\$ 770,213	\$ 244,482	\$ 45,571
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 2,251	\$ 8,895	\$ 6,699	\$ 13,837
<i>Accounts Payable</i>	24,532	39,665	48,084	22,654
<i>Due to Other Governments</i>				
<i>Accrued Wages</i>	1,799	6,069	4,151	9,080
<i>Deferred Revenue:</i>				
<i>Other</i>			185,548	
Total Liabilities	28,582	54,629	244,482	45,571
Fund Balances				
<i>Nonspendable</i>		710		
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Building Construction & Improvement</i>				
<i>Juvenile Services</i>		714,874		
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Public Defender Program</i>				
<i>Inmate Welfare</i>				
Total Fund Balances		715,584		
Total Liabilities & Fund Balances	\$ 28,582	\$ 770,213	\$ 244,482	\$ 45,571

057 Juvenile Food Service Fund	059 Court Dashboard Development	064 Title IV-E	066 Re-Entry Drug Court	067 CJD DWI Court
\$	\$	\$	\$	\$
20,629	50,000	35,288	2,146	1,550
<u>\$ 20,629</u>	<u>\$ 50,000</u>	<u>\$ 35,288</u>	<u>\$ 2,146</u>	<u>\$ 1,550</u>
\$ 653 19,527	\$ 50,000	\$ 328 28,948	\$ 164 1,848	\$ 263 1,071
449		216	134	216
<u>20,629</u>	<u>50,000</u>	<u>5,796 35,288</u>	<u>2,146</u>	<u>1,550</u>
<u>20,629</u>	<u>50,000</u>	<u>35,288</u>	<u>2,146</u>	<u>1,550</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2012

	068 CJD-Family Recovery Court	070 On Line Access	071 MH- Private Defender	072 CJD Drug Court
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$	\$ 24,517	\$	\$
<i>Investments</i>		29,965		
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Taxes</i>				
<i>Other</i>	886	7,636	29,013	1,124
<i>Other Current Assets</i>			18,133	
<i>Inventories</i>				
Total Assets	\$ 886	\$ 62,118	\$ 47,146	\$ 1,124

LIABILITIES AND FUND BALANCES

Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 263	\$	\$	\$ 267
<i>Accounts Payable</i>	407	239	47,146	639
<i>Due to Other Governments</i>				
<i>Accrued Wages</i>	216			218
<i>Deferred Revenue:</i>				
<i>Other</i>				
Total Liabilities	886	239	47,146	1,124

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>		61,879		
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Public Defender Program</i>				
<i>Inmate Welfare</i>				
Total Fund Balances		61,879		
Total Liabilities & Fund Balances	\$ 886	\$ 62,118	\$ 47,146	\$ 1,124

074 CO- Drug Court Fee	075 Dispute Resolution Fund	076 USDA AG Mediation	077 Domestic Relations Office	079 Truancy Mediation Program
\$ 29,872 36,512	\$	\$	\$	\$
1,452 1,230	11,912 7,126	189,162 3,876	21,055 3,036	3,318
<u>\$ 69,066</u>	<u>\$ 19,038</u>	<u>\$ 193,038</u>	<u>\$ 24,091</u>	<u>\$ 3,318</u>
\$ 10,929	\$ 618 9,831	\$ 1,519 190,563	\$ 621 16,238	\$ 250 2,789
	583	956	409	279
<u>10,929</u>	<u>11,032</u>	<u>193,038</u>	<u>17,268</u>	<u>3,318</u>
1,230	7,126		3,036	
56,907	880		3,787	
<u>58,137</u>	<u>8,006</u>		<u>6,823</u>	
<u>\$ 69,066</u>	<u>\$ 19,038</u>	<u>\$ 193,038</u>	<u>\$ 24,091</u>	<u>\$ 3,318</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2012

	081 Law Library	083 Election Services Fund	085 Election Admin Fee Fund	086 Election Equipment Fund
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 12,673	\$	\$ 107,090	\$ 108,982
<i>Investments</i>	15,489		130,889	133,201
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Taxes</i>				
<i>Other</i>	2,683	241,362	117	122
<i>Other Current Assets</i>	20			
<i>Inventories</i>				
Total Assets	\$ 30,865	\$ 241,362	\$ 238,096	\$ 242,305
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 289	\$	\$	\$
<i>Accounts Payable</i>	13,052	122,029	170,960	
<i>Due to Other Governments</i>				
<i>Accrued Wages</i>	309			
<i>Deferred Revenue:</i>				
<i>Other</i>				
Total Liabilities	13,650	122,029	170,960	
Fund Balances				
<i>Nonspendable</i>	20			
<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>		119,333	67,136	242,305
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>	17,195			
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Public Defender Program</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	17,215	119,333	67,136	242,305
Total Liabilities & Fund Balances	\$ 30,865	\$ 241,362	\$ 238,096	\$ 242,305

088 Hazard Material EMG LEPC	090 Records Preservation Dist. Clerk	091 Co. Clerk Records Preservation	092 Comm. Court Records Preservation	093 Court House Security
\$ 1,117	\$ 20,236 24,732	\$ 931,928 1,139,023	\$ 226,458 276,783	\$ 3,534 4,320
	308	5,405 33,202	1,748	1,321
			656	
\$ 1,117	\$ 45,276	\$ 2,109,558	\$ 505,645	\$ 9,175
\$	\$	\$ 257 668	\$ 459 1,040	\$ 701 961
		258	218	439
1,117				
1,117		1,183	1,717	2,101
		33,202	656	
	45,276	2,075,173	503,272	7,074
	45,276	2,108,375	503,928	7,074
\$ 1,117	\$ 45,276	\$ 2,109,558	\$ 505,645	\$ 9,175

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2012

	094 Court Record Preservation	096 Historic Preservation Fund	097 Child Abuse Prevention	098 Judicial Technology Fund
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 32,997	\$ 5,311	\$ 1,105	\$ 97,087
Investments	40,329	6,492		118,663
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	655	7	1	126
Other Current Assets				
Inventories				
Total Assets	\$ 73,981	\$ 11,810	\$ 1,106	\$ 215,876
LIABILITIES AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$	\$	\$	\$
Accounts Payable				1,599
Due to Other Governments				
Accrued Wages				
Deferred Revenue:				
Other				
Total Liabilities				1,599
Fund Balances				
Nonspendable				
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Building Construction & Improvement				
Juvenile Services				
Information and Technology				214,277
Election Services				
Dispute Resolution				
Criminal Justice				
Child & Family Services			1,106	
Law Library Program				
Records Preservation	73,981			
Court House Security				
Historical Preservation Programs		11,810		
Public Defender Program				
Inmate Welfare				
Total Fund Balances	73,981	11,810	1,106	214,277
Total Liabilities & Fund Balances	\$ 73,981	\$ 11,810	\$ 1,106	\$ 215,876

099 Co & Dist CT Technology	102 Dist Court Record Technology	103 County Clerk Archive	113 Regional Public Defender- Capital	122 Sheriff Contraband Fund
\$ 7,405 9,052	\$ 12,951 15,830	\$ 604,886 739,307	\$ 233,012 284,793	\$ 809,645
150	257	5,111	724,841	
<u>\$ 16,607</u>	<u>\$ 29,038</u>	<u>\$ 1,349,304</u>	<u>\$ 1,242,646</u>	<u>\$ 809,645</u>
\$	\$	\$	\$ 16,381 58,585 11,238	\$
			<u>86,204</u>	
16,607	29,038			809,645
		1,349,304	1,156,442	
<u>16,607</u>	<u>29,038</u>	<u>1,349,304</u>	<u>1,156,442</u>	<u>809,645</u>
<u>\$ 16,607</u>	<u>\$ 29,038</u>	<u>\$ 1,349,304</u>	<u>\$ 1,242,646</u>	<u>\$ 809,645</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2012

	124 Inmate Supply Fund	128 Homeland Security Fund	161 CDA Business Crimes
ASSETS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,454,184	\$	\$ 28,656
<i>Investments</i>			
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Taxes</i>			
<i>Other</i>		20,464	2,006
<i>Other Current Assets</i>			
<i>Inventories</i>			
Total Assets	\$ 1,454,184	\$ 20,464	\$ 30,662
LIABILITIES AND FUND BALANCES			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$	\$	\$ 692
<i>Accounts Payable</i>		20,464	881
<i>Due to Other Governments</i>			
<i>Accrued Wages</i>			249
<i>Deferred Revenue:</i>			
<i>Other</i>			
Total Liabilities		20,464	1,822
Fund Balances			
<i>Nonspendable</i>			
<i>Restricted For:</i>			
<i>County Road Construction & Maintenance</i>			
<i>Parks and Recreation</i>			
<i>Building Construction & Improvement</i>			
<i>Juvenile Services</i>			
<i>Information and Technology</i>			
<i>Election Services</i>			
<i>Dispute Resolution</i>			
<i>Criminal Justice</i>			28,840
<i>Child & Family Services</i>			
<i>Law Library Program</i>			
<i>Records Preservation</i>			
<i>Court House Security</i>			
<i>Historical Preservation Programs</i>			
<i>Public Defender Program</i>			
<i>Inmate Welfare</i>	1,454,184		
Total Fund Balances	1,454,184		28,840
Total Liabilities & Fund Balances	\$ 1,454,184	\$ 20,464	\$ 30,662

163 CDA Contraband Fund	164 South Plains Auto Task Force	166 JAG Justice Assistance	175 Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 279,424	\$ 3,900	\$ 67,372	\$	\$ 9,821,298
				8,661,231
				5,638
	65,256		3,206	1,860,659
				67,481
				656
\$ 279,424	\$ 69,156	\$ 67,372	\$ 3,206	\$ 20,416,963
\$	\$ 2,894	\$	\$ 424	\$ 73,461
	5,480	940	2,340	1,295,750
	1,586		442	66,634
				48,717
	59,196	66,432		431,292
	69,156	67,372	3,206	1,915,854
				46,128
				6,080,620
				1,934,179
				1,100,433
				714,874
				321,801
				428,774
				880
279,424				1,174,816
				4,893
				17,195
				4,047,006
				7,074
				11,810
				1,156,442
				1,454,184
279,424				18,501,109
\$ 279,424	\$ 69,156	\$ 67,372	\$ 3,206	\$ 20,416,963

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	020 Consolidated Road & Bridge	031 Precinct No. 1 Park	032 Slaton/Roosevelt Parks	033 Idalou/New Deal Parks
Revenue:				
Taxes				
Property Tax	\$	\$ 73,748	\$ 73,746	\$ 73,748
Intergovernmental	412,827			
Fees of Office				
Charges for Services	1,896,653			
Fines and Forfeitures				
Investment Earnings	73,689	14,961	13,163	9,705
Other	505,860	9,084	9,505	5,200
Total revenues	<u>2,889,029</u>	<u>97,793</u>	<u>96,414</u>	<u>88,653</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation		74,115	94,386	67,176
Transportation	3,613,067			
Capital Outlay	1,109,533	27,483	27,483	
Debt Service:				
Principal Retirement	129,407			
Interest and Fiscal Charges	17,132			
Total expenditures	<u>4,869,139</u>	<u>101,598</u>	<u>121,869</u>	<u>67,176</u>
Excess (deficiency) of revenues (under) expenditures	(1,980,110)	(3,805)	(25,455)	21,477
Other financing sources (uses):				
Transfers in	2,203,749			
Transfers out				
Proceeds from Capital Lease	375,400			
Total other financing sources (uses)	<u>2,579,149</u>			
Net change in fund balances	599,039	(3,805)	(25,455)	21,477
Fund balances/equity, October 1	3,640,671	543,634	488,505	332,644
Fund balances/equity, September 30	<u>\$ 4,239,710</u>	<u>\$ 539,829</u>	<u>\$ 463,050</u>	<u>\$ 354,121</u>

034 Shallowater Park	041 Permanent Improvement Fund	042 New Road Fund	046 Safe School Program/ JJAEP	047 TJPC-C Commitment Reduce
\$ 73,748	\$ 737,501	\$	\$ 73,154	\$ 323,359
	38,284	471,867		
16,575	34,218	61,368		
2,977	483,732			
93,300	1,293,735	533,235	73,154	323,359
			73,154	323,359
	487,438			
87,677		894,966		
49,983	1,122,500			
137,660	1,609,938	894,966	73,154	323,359
(44,360)	(316,203)	(361,731)		
(44,360)	(316,203)	(361,731)		
621,539	1,416,636	2,202,789		
\$ 577,179	\$ 1,100,433	\$ 1,841,058	\$	\$

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	049 TJPC-S Prevention/ Intervention	050 Star Program	051 Juvenile Probation Fund	054 Juvenile Prob. Commission Grant
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	58,831	299,933		1,571,073
Fees of Office				
Charges for Services			11,349	
Fines and Forfeitures				
Investment Earnings			29,266	
Other			5,009	
Total revenues	<u>58,831</u>	<u>299,933</u>	<u>45,624</u>	<u>1,571,073</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional	58,831	427,354	1,613,657	1,618,715
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay		22,545	22,545	
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>58,831</u>	<u>449,899</u>	<u>1,636,202</u>	<u>1,618,715</u>
Excess (deficiency) of revenues (under) expenditures		(149,966)	(1,590,578)	(47,642)
Other financing sources (uses):				
Transfers in		149,966	4,500,000	47,642
Transfers out			(2,497,279)	
Proceeds from Capital Lease				
Total other financing sources (uses)		<u>149,966</u>	<u>2,002,721</u>	<u>47,642</u>
Net change in fund balances			412,143	
Fund balances/equity, October 1			303,441	
Fund balances/equity, September 30	\$	\$	\$ 715,584	\$

055 Juvenile Detention Fund	057 Juvenile Food Service Fund	059 Court Dashboard Development	064 Title IV-E	066 Re-Entry Drug Court
\$	\$	\$	\$	\$
70,141	113,213		102,768	37,861
244,150				
		21,453		
<u>314,291</u>	<u>113,213</u>	<u>21,453</u>	<u>102,768</u>	<u>37,861</u>
		21,453		37,861
2,316,030	233,576		255,960	
24,376				
<u>2,340,406</u>	<u>233,576</u>	<u>21,453</u>	<u>255,960</u>	<u>37,861</u>
(2,026,115)	(120,363)		(153,192)	
2,026,115	120,363		153,192	
<u>2,026,115</u>	<u>120,363</u>		<u>153,192</u>	
\$	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	067 CJD DWI Court	068 CJD-Family Recovery Court	070 On Line Access	071 MH- Private Defender
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	54,537	49,657		96,437
Fees of Office			47,406	
Charges for Services				
Fines and Forfeitures				
Investment Earnings			1,058	
Other				
Total revenues	<u>54,537</u>	<u>49,657</u>	<u>48,464</u>	<u>96,437</u>
Expenditures:				
Current:				
General Administration				
Judicial	54,537	49,657	14,133	482,185
Legal				
Public Safety				
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>54,537</u>	<u>49,657</u>	<u>14,133</u>	<u>482,185</u>
Excess (deficiency) of revenues (under) expenditures			34,331	(385,748)
Other financing sources (uses):				
Transfers in				385,748
Transfers out				
Proceeds from Capital Lease				
Total other financing sources (uses)				<u>385,748</u>
Net change in fund balances			34,331	
Fund balances/equity, October 1			27,548	
Fund balances/equity, September 30	\$	\$	\$ 61,879	\$

072 CJD Drug Court	074 CO- Drug Court Fee	075 Dispute Resolution Fund	076 USDA AG Mediation	077 Domestic Relations Office
\$	\$	\$	\$	\$
52,508	52,787	343,441	318,640 8,424	158,787
	1,606	113	128,110	24
<u>52,508</u>	<u>54,393</u>	<u>343,554</u>	<u>455,174</u>	<u>158,811</u>
52,508	45,056	355,767	455,200	160,787
<u>52,508</u>	<u>45,056</u>	<u>355,767</u>	<u>455,200</u>	<u>160,787</u>
	9,337	(12,213)	(26)	(1,976)
		(7,504)	26	
		<u>(7,504)</u>	<u>26</u>	
	9,337	(19,717)		(1,976)
	48,800	27,723		8,799
<u>\$</u>	<u>\$ 58,137</u>	<u>\$ 8,006</u>	<u>\$</u>	<u>\$ 6,823</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	079 Truancy Mediation Program	081 Law Library	083 Election Services Fund	084 HAVA Help America Vote
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	68,530			26,105
Fees of Office				
Charges for Services		173,873	352,800	
Fines and Forfeitures				
Investment Earnings		922		
Other		1,349		
Total revenues	<u>68,530</u>	<u>176,144</u>	<u>352,800</u>	<u>26,105</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal	76,008	91,584		
Public Safety				
Correctional				
Permanent Improvements				
Elections			308,457	26,105
Culture/Recreation				
Transportation				
Capital Outlay		99,670		
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>76,008</u>	<u>191,254</u>	<u>308,457</u>	<u>26,105</u>
Excess (deficiency) of revenues (under) expenditures	(7,478)	(15,110)	44,343	
Other financing sources (uses):				
Transfers in	7,478			
Transfers out				
Proceeds from Capital Lease				
Total other financing sources (uses)	<u>7,478</u>			
Net change in fund balances		(15,110)	44,343	
Fund balances/equity, October 1		32,325	74,990	
Fund balances/equity, September 30	\$	\$ 17,215	\$ 119,333	\$

085 Election Admin Fee Fund	086 Election Equipment Fund	090 Records Preservation Dist. Clerk	091 Co. Clerk Records Preservation	092 Comm. Court Records Preservation
\$	\$	\$	\$	\$
		18,820	265,035	89,023
38,634	33,545			
5,345	5,613	1,523	55,190	14,105
<u>43,979</u>	<u>39,158</u>	<u>20,343</u>	<u>320,225</u>	<u>103,128</u>
		29,154	339,689	52,574
170,960			26,916	97,017
<u>170,960</u>		<u>29,154</u>	<u>366,605</u>	<u>149,591</u>
(126,981)	39,158	(8,811)	(46,380)	(46,463)
<u>(126,981)</u>	<u>39,158</u>	<u>(8,811)</u>	<u>(46,380)</u>	<u>(46,463)</u>
194,117	203,147	54,087	2,154,755	550,391
<u>\$ 67,136</u>	<u>\$ 242,305</u>	<u>\$ 45,276</u>	<u>\$ 2,108,375</u>	<u>\$ 503,928</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	093 Court House Security	094 Court Record Preservation	096 Historic Preservation Fund	097 Child Abuse Prevention
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Fees of Office	120,801	39,510		252
Charges for Services				
Fines and Forfeitures				
Investment Earnings	128	2,330	1,885	- 26
Other				
Total revenues	<u>120,929</u>	<u>41,840</u>	<u>1,885</u>	<u>278</u>
Expenditures:				
Current:				
General Administration		41,072		
Judicial				
Legal				
Public Safety	120,571			
Correctional				
Permanent Improvements				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Principal Retirement				
Interest and Fiscal Charges				
Total expenditures	<u>120,571</u>	<u>41,072</u>		
Excess (deficiency) of revenues (under) expenditures	358	768	1,885	278
Other financing sources (uses):				
Transfers in				
Transfers out				
Proceeds from Capital Lease				
Total other financing sources (uses)				
Net change in fund balances	358	768	1,885	278
Fund balances/equity, October 1	6,716	73,213	9,925	828
Fund balances/equity, September 30	<u>\$ 7,074</u>	<u>\$ 73,981</u>	<u>\$ 11,810</u>	<u>\$ 1,106</u>

098 Judicial Technology Fund	099 Co & Dist CT Technology	102 Dist Court Record Technology	103 County Clerk Archive	113 Regional Public Defender- Capital
\$	\$	\$	\$	\$
37,961	8,137	17,752	273,051	3,488,804
5,431	335	966	32,394	13,384
<u>43,392</u>	<u>8,472</u>	<u>18,718</u>	<u>305,445</u>	<u>3,502,188</u>
9,368		19,910		3,393,455
<u>9,368</u>		<u>19,910</u>		<u>3,393,455</u>
34,024	8,472	(1,192)	305,445	108,733
				144,659
<u>34,024</u>	<u>8,472</u>	<u>(1,192)</u>	<u>305,445</u>	<u>144,659</u>
180,253	8,135	30,230	1,043,859	903,050
<u>\$ 214,277</u>	<u>\$ 16,607</u>	<u>\$ 29,038</u>	<u>\$ 1,349,304</u>	<u>\$ 1,156,442</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	122 Sheriff Contraband Fund	124 Inmate Supply Fund	126 VINE
Revenue:			
Taxes			
Property Tax	\$	\$	\$
Intergovernmental			30,710
Fees of Office			
Charges for Services			
Fines and Forfeitures	736,201		
Investment Earnings	2,549	3,069	
Other	184,793	548,946	
Total revenues	<u>923,543</u>	<u>552,015</u>	<u>30,710</u>
Expenditures:			
Current:			
General Administration			
Judicial			
Legal			
Public Safety	190,650	320,002	
Correctional			30,710
Permanent Improvements			
Elections			
Culture/Recreation			
Transportation			
Capital Outlay			
Debt Service:			
Principal Retirement			
Interest and Fiscal Charges			
Total expenditures	<u>190,650</u>	<u>320,002</u>	<u>30,710</u>
Excess (deficiency) of revenues (under) expenditures	732,893	232,013	
Other financing sources (uses):			
Transfers in			
Transfers out			
Proceeds from Capital Lease			
Total other financing sources (uses)			
Net change in fund balances	732,893	232,013	
Fund balances/equity, October 1	76,752	1,222,171	
Fund balances/equity, September 30	<u>\$ 809,645</u>	<u>\$ 1,454,184</u>	<u>\$</u>

128 Homeland Security Fund	146 LECD Grant Emergency Comm	161 CDA Business Crimes	163 CDA Contraband Fund	164 South Plains Auto Task Force
\$	\$	\$	\$	\$
20,464	28,637	210,933		375,666
		671	3,427	
		29,437	249,796	37,100
20,464	28,637	241,041	253,223	412,766
27,285		264,773	194,223	521,858
	31,819			
27,285	31,819	264,773	194,223	521,858
(6,821)	(3,182)	(23,732)	59,000	(109,092)
6,821	3,182			109,092
6,821	3,182			109,092
		(23,732)	59,000	
		52,572	220,424	
\$	\$	\$	\$	\$
		28,840	279,424	

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	166 JAG Justice Assistance	175 Violence Against Women	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:			
Taxes			
Property Tax	\$	\$	\$
Intergovernmental	89,040	64,819	1,032,491
Fees of Office			7,827,714
Charges for Services			1,692,120
Fines and Forfeitures			3,261,155
Investment Earnings	3,842		736,201
Other			408,881
Total revenues	92,882	64,819	2,222,351
Expenditures:			
Current:			
General Administration			433,335
Judicial			4,209,277
Legal	26,245	99,721	2,246,166
Public Safety			658,508
Correctional			6,951,346
Permanent Improvements			487,438
Elections			334,562
Culture/Recreation			323,354
Transportation			4,508,033
Capital Outlay	66,637		2,899,467
Debt Service:			
Principal Retirement			129,407
Interest and Fiscal Charges			17,132
Total expenditures	92,882	99,721	23,198,025
Excess (deficiency) of revenues (under) expenditures		(34,902)	(6,017,112)
Other financing sources (uses):			
Transfers in		34,902	9,892,935
Transfers out			(2,504,783)
Proceeds from Capital Lease			375,400
Total other financing sources (uses)		34,902	7,763,552
Net change in fund balances			1,746,440
Fund balances/equity, October 1			16,754,669
Fund balances/equity, September 30	\$	\$	\$

LUBBOCK COUNTY, TEXAS
CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 412,700	\$ 412,700	\$ 412,827	\$ 127
Charges for Services	1,817,400	1,817,400	1,896,653	79,253
Investment Earnings	43,800	43,800	73,689	29,889
Other	250,500	754,993	505,860	(249,133)
Total revenues	2,524,400	3,028,893	2,889,029	(139,864)
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	2,360,928	2,360,928	2,157,943	202,985
Supplies	867,820	1,031,115	622,470	408,645
Maintenance	1,020,000	925,000	736,824	188,176
Utilities	60,000	60,000	30,843	29,157
Training/Dues	5,000	16,000	13,452	2,548
Professional/Contract Services	56,000	71,000	47,081	23,919
Rental/Leases	178,000	114,460	4,454	110,006
Total Transportation	4,547,748	4,578,503	3,613,067	965,436
Capital Outlay	752,936	658,641	1,109,535	(450,892)
Debt Service				
Principal Retirement		505,268	129,407	375,861
Interest and Fiscal Charges		62,765	17,132	45,633
Total Debt Service		568,033	146,539	421,494
Total expenditures	5,300,684	5,805,177	4,869,139	936,038
Excess (deficiency) of revenues (under) expenditures	(2,776,284)	(2,776,284)	(1,980,110)	796,174
Other financing sources (uses):				
Transfers in	2,203,749	2,203,749	2,203,749	
Proceeds from Capital leases			375,400	375,400
Total other financing sources (uses)	2,203,749	2,203,749	2,579,149	375,400
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(572,535)	(572,535)	599,039	1,171,574
Fund balances/equity, October 1	3,640,671	3,640,671	3,640,671	
Fund balances/equity, September 30	\$ 3,068,136	\$ 3,068,136	\$ 4,239,710	\$ 1,171,574

LUBBOCK COUNTY, TEXAS

EXHIBIT C-6

PRECINCT 1 PARK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 74,131	\$ 74,131	\$ 73,748	\$ (383)
Investment Earnings	18,600	18,600	14,961	(3,639)
Other	8,200	8,200	9,084	884
Total revenues	100,931	100,931	97,793	(3,138)
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	60,597	66,010	65,575	435
Supplies	7,000	3,400	913	2,487
Maintenance	4,600	4,600	2,306	2,294
Utilities	7,000	7,000	5,321	1,679
Total Culture/Recreation	79,197	81,010	74,115	6,895
Capital Outlay	30,000	30,000	27,483	2,517
Total expenditures	109,197	111,010	101,598	9,412
Excess (deficiency) of revenues (under) expenditures	(8,266)	(10,079)	(3,805)	6,274
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(8,266)	(10,079)	(3,805)	6,274
Fund balances/equity, October 1	543,634	543,634	543,634	
Fund balances/equity, September 30	\$ 535,368	\$ 533,555	\$ 539,829	\$ 6,274

LUBBOCK COUNTY, TEXAS
SLATON/ROOSEVELT PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 74,131	\$ 74,131	\$ 73,746	\$ (385)
Investment Earnings	10,200	10,200	13,163	2,963
Other	8,150	8,150	9,505	1,355
Total revenues	92,481	92,481	96,414	3,933
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	94,410	94,410	83,397	11,013
Supplies	4,500	4,500	1,583	2,917
Maintenance	204,400	204,400	3,415	200,985
Utilities	10,000	10,000	5,726	4,275
Training/Dues	1,000	1,000	266	734
Professional Contract Services	1,200	1,200		1,200
Total Culture/Recreation	315,510	315,510	94,386	221,124
Capital Outlay	30,000	30,000	27,483	2,517
Total expenditures	345,510	345,510	121,869	223,641
Excess (deficiency) of revenues (under) expenditures	(253,029)	(253,029)	(25,455)	227,574
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(253,029)	(253,029)	(25,455)	227,574
Fund balances/equity, October 1	488,505	488,505	488,505	
Fund balances/equity, September 30	\$ 235,476	\$ 235,476	\$ 463,050	\$ 227,574

LUBBOCK COUNTY, TEXAS
IDALOU/NEW DEAL PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 74,131	\$ 74,131	\$ 73,748	\$ (383)
Investment Earnings	6,700	6,700	9,705	3,005
Other	6,500	6,500	5,200	(1,300)
Total revenues	87,331	87,331	88,653	1,322
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	59,460	59,460	48,924	10,536
Supplies	10,000	6,700	1,073	5,627
Maintenance	16,000	13,300	4,525	8,775
Utilities	5,000	11,000	9,944	1,056
Professional Contract Services			2,710	(2,710)
Total Culture/Recreation	90,460	90,460	67,176	23,284
Capital Outlay	356,000	356,000		356,000
Total expenditures	446,460	446,460	67,176	379,284
Excess (deficiency) of revenues (under) expenditures	(359,129)	(359,129)	21,477	380,606
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(359,129)	(359,129)	21,477	380,606
Fund balances/equity, October 1	332,644	332,644	332,644	
Fund balances/equity, September 30	\$ (26,485)	\$ (26,485)	\$ 354,121	\$ 380,606

LUBBOCK COUNTY, TEXAS
SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 74,131	\$ 74,131	\$ 73,748	\$ (383)
Investment Earnings	13,000	13,000	16,575	3,575
Other	2,400	2,400	2,977	577
Total revenues	89,531	89,531	93,300	3,769
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	56,057	56,057	56,266	(209)
Supplies	10,400	9,400	3,853	5,547
Maintenance	8,500	9,583	6,669	3,014
Utilities	9,000	9,000	5,989	3,011
Professional Contract Services	15,000	15,000	15,000	
Total Culture/Recreation	98,957	99,040	87,677	11,363
Capital Outlay	58,000	57,917	49,983	7,934
Total expenditures	156,957	156,957	137,660	19,297
Excess (deficiency) of revenues (under) expenditures	(67,426)	(67,426)	(44,360)	23,066
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(67,426)	(67,426)	(44,360)	23,066
Fund balances/equity, October 1	621,539	621,539	621,539	
Fund balances/equity, September 30	\$ 554,113	\$ 554,113	\$ 577,179	\$ 23,066

LUBBOCK COUNTY, TEXAS**EXHIBIT C-10**

PERMANENT IMPROVEMENT FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 753,490	\$ 753,490	\$ 737,501	\$ (15,989)
Charges for Services	35,000	41,158	38,284	(2,874)
Investment Earnings	47,950	47,950	34,218	(13,732)
Other	483,732	483,732	483,732	
Total revenues	1,320,172	1,326,330	1,293,735	(32,595)
Expenditures:				
Capital Outlay	2,700,000	2,541,158	1,122,500	1,418,658
Permanent Improvements				
Professional/Contract Services	290,000	490,000	328,321	161,679
Rental/Leases	200,000	200,000	159,117	40,883
Total Permanent Improvements	490,000	690,000	487,438	202,562
Total expenditures	3,190,000	3,231,158	1,609,938	1,621,220
Excess (deficiency) of revenues (under) expenditures	(1,869,828)	(1,904,828)	(316,203)	1,588,625
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,869,828)	(1,904,828)	(316,203)	1,588,625
Fund balances/equity, October 1	1,416,636	1,416,636	1,416,636	
Fund balances/equity, September 30	\$ (453,192)	\$ (488,192)	\$ 1,100,433	\$ 1,588,625

LUBBOCK COUNTY, TEXAS
NEW ROAD FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 441,600	\$ 441,600	\$ 471,867	\$ 30,267
Investment Earnings	44,800	44,800	61,368	16,568
Total revenues	486,400	486,400	533,235	46,835
Expenditures:				
Current:				
Transportation				
Supplies	850,000	872,650	819,527	53,123
Professional/Contract Services	100,000	77,350	75,439	1,911
Total Transportation	950,000	950,000	894,966	55,034
Total expenditures	950,000	950,000	894,966	55,034
Excess (deficiency) of revenues (under) expenditures	(463,600)	(463,600)	(361,731)	101,869
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(463,600)	(463,600)	(361,731)	101,869
Fund balances/equity, October 1	2,202,789	2,202,789	2,202,789	
Fund balances/equity, September 30	\$ 1,739,189	\$ 1,739,189	\$ 1,841,058	\$ 101,869

LUBBOCK COUNTY, TEXAS
SAFE SCHOOL PROGRAM/ JJAEP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 94,089	\$ 94,089	\$ 73,154	\$ (20,935)
Total revenues	94,089	94,089	73,154	(20,935)
Expenditures:				
Current:				
Correctional				
Professional Contract Services	94,089	94,089	73,154	20,935
Total Correctional	94,089	94,089	73,154	20,935
Total expenditures	94,089	94,089	73,154	20,935
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

TJPC- C COMMITMENT REDUCE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 329,896	\$ 329,896	\$ 323,359	\$ (6,537)
Total revenues	329,896	329,896	323,359	(6,537)
Expenditures:				
Current:				
Correctional				
Supplies	14,896	14,896	13,350	1,546
Utilities	150,000	193,035	193,035	
Professional Contract Services	165,000	121,965	116,974	4,991
Total Correctional	329,896	329,896	323,359	6,537
Total expenditures	329,896	329,896	323,359	6,537
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
TJPC-S PREVENTION/INTERVENTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 63,850	\$ 58,831	\$ (5,019)
Total revenues		63,850	58,831	(5,019)
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries & Benefits</i>		21,250	16,231	5,019
<i>Training/Dues</i>		42,600	42,600	
Total Correctional		63,850	58,831	5,019
Total expenditures		63,850	58,831	5,019
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, 2012

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 320,092	\$ 320,092	\$ 299,933	\$ (20,159)
Total revenues	320,092	320,092	299,933	(20,159)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	430,247	430,247	404,657	25,590
Supplies	8,000	8,455	6,050	2,405
Maintenance	13,000	13,000	11,224	1,776
Training/Dues	5,891	5,891	5,423	468
Total Correctional	457,138	457,593	427,354	30,239
Capital Outlay	23,000	22,545	22,545	
Total expenditures	480,138	480,138	449,899	30,239
Excess (deficiency) of revenues (under) expenditures	(160,046)	(160,046)	(149,966)	10,080
Transfers in	160,046	160,046	149,966	(10,080)
Total other financing sources (uses)	160,046	160,046	149,966	(10,080)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

JUVENILE PROBATION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 13,000	\$ 13,000	\$ 11,349	\$ (1,651)
Investment Earnings	12,000	12,000	29,266	17,266
Other	3,800	3,800	5,009	1,209
Total revenues	28,800	28,800	45,624	16,824
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,480,018	1,480,018	1,318,718	161,300
Supplies	45,500	50,920	40,252	10,668
Maintenance	45,000	45,000	37,355	7,645
Utilities	170,000	170,000	107,378	62,622
Training/Dues	90,475	90,475	55,663	34,812
Professional Contract Services	190,000	190,000	54,175	135,825
Insurance/Bonds	250	250	116	134
Total Correctional	2,021,243	2,026,663	1,613,657	413,006
Capital Outlay	24,000	24,000	22,545	1,455
Total expenditures	2,045,243	2,050,663	1,636,202	414,461
Excess (deficiency) of revenues (under) expenditures	(2,016,443)	(2,021,863)	(1,590,578)	431,285
Other financing sources (uses):				
Transfers in	4,500,000	4,500,000	4,500,000	
Transfers out	(3,064,330)	(3,133,730)	(2,497,279)	636,451
Total other financing sources (uses)	1,435,670	1,366,270	2,002,721	636,451
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(580,773)	(655,593)	412,143	1,067,736
Fund balances/equity, October 1	303,441	303,441	303,441	
Fund balances/equity, September 30	\$ (277,332)	\$ (352,152)	\$ 715,584	\$ 1,067,736

LUBBOCK COUNTY, TEXAS

EXHIBIT C-17

JUVENILE PROBATION COMMISSION GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 1,429,579	\$ 1,549,579	\$ 1,571,073	\$ 21,494
Total revenues	1,429,579	1,549,579	1,571,073	21,494
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,069,148	1,138,548	1,110,098	28,450
Supplies		25,000	23,309	1,691
Utilities	269,444	364,444	404,650	(40,206)
Training/Dues	17,852	17,852	12,985	4,867
Professional Contract Services	73,135	73,135	67,673	5,462
Total Correctional	1,429,579	1,618,979	1,618,715	264
Total expenditures	1,429,579	1,618,979	1,618,715	264
Excess (deficiency) of revenues (under) expenditures		(69,400)	(47,642)	21,758
Transfers in		69,400	47,642	(21,758)
Total other financing sources (uses)		69,400	47,642	(21,758)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-18

JUVENILE DETENTION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 7,470	\$ 70,141	\$ 62,671
Charges for Services	335,000	335,000	244,150	(90,850)
Total revenues	335,000	342,470	314,291	(28,179)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	2,584,633	2,584,633	2,165,882	418,751
Supplies	63,572	66,072	53,151	12,921
Maintenance	3,500	3,500	2,605	895
Training/Dues	15,000	15,000	8,458	6,542
Professional Contract Services	306,000	282,254	85,934	196,320
Total Correctional	2,972,705	2,951,459	2,316,030	635,429
Capital Outlay	15,000	32,500	24,376	8,124
Total expenditures	2,987,705	2,983,959	2,340,406	643,553
Excess (deficiency) of revenues (under) expenditures	(2,652,705)	(2,641,489)	(2,026,115)	615,374
Other financing sources (uses):				
Transfers in	2,652,705	2,648,959	2,026,115	(622,844)
Total other financing sources (uses)	2,652,705	2,648,959	2,026,115	(622,844)
Excess of revenues and other financing sources over (under) expenditures and other financing uses		7,470		(7,470)
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ 7,470	\$	\$ (7,470)

LUBBOCK COUNTY, TEXAS

JUVENILE FOOD SERVICE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-19

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 143,000	\$ 143,000	\$ 113,213	\$ (29,787)
Total revenues	143,000	143,000	113,213	(29,787)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	122,933	122,933	102,353	20,580
Supplies	136,500	136,150	125,607	10,543
Maintenance	250	250	200	50
Professional Contract Services	7,900	7,900	3,311	4,589
Rental/Leases	2,100	2,450	2,105	345
Total Correctional	269,683	269,683	233,576	36,107
Total expenditures	269,683	269,683	233,576	36,107
Excess (deficiency) of revenues (under) expenditures	(126,683)	(126,683)	(120,363)	6,320
Transfers in	126,683	126,683	120,363	(6,320)
Total other financing sources (uses)	126,683	126,683	120,363	(6,320)
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
COURT DASHBOARD DEVELOPMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 50,000	\$ 50,000	\$	\$ (50,000)
Other	25,000	25,000	21,453	(3,547)
Total revenues	75,000	75,000	21,453	(53,547)
Expenditures:				
Current:				
Judicial				
Professional/Contract Services	50,000	50,000		50,000
Other	25,000	25,000	21,453	3,547
Total Judicial	75,000	75,000	21,453	53,547
Total expenditures	75,000	75,000	21,453	53,547
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
EXHIBIT C-21

TITLE IV-E

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 123,326	\$ 127,109	\$ 102,768	\$ (24,341)
Total revenues	123,326	127,109	102,768	(24,341)
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	52,466	54,091	52,815	1,276
Utilities	195,756	203,285	203,145	140
Total Correctional	248,222	257,376	255,960	1,416
Total expenditures	248,222	257,376	255,960	1,416
Excess (deficiency) of revenues (under) expenditures	(124,896)	(130,267)	(153,192)	(22,925)
Other financing sources (uses):				
Transfers in	124,896	128,642	153,192	24,550
Total other financing sources (uses)	124,896	128,642	153,192	24,550
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(1,625)		1,625
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ (1,625)	\$	\$ 1,625

LUBBOCK COUNTY, TEXAS
CJD RE-ENTRY DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-22

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 37,325	\$ 41,575	\$ 37,861	\$ (3,714)
Total revenues	37,325	41,575	37,861	(3,714)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	14,094	30,360	27,008	3,352
Supplies	20,000	10,400	10,111	289
Training/Dues	2,500			
Professional/Contract Services	731	815	742	73
Total Judicial	37,325	41,575	37,861	3,714
Total expenditures	37,325	41,575	37,861	3,714
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

CJD- DWI COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-23

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 61,656	\$ 61,656	\$ 54,537	\$ (7,119)
Total revenues	61,656	61,656	54,537	(7,119)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	47,448	47,448	42,584	4,864
Supplies	13,000	13,000	10,884	2,116
Professional/Contract Services	1,208	1,208	1,069	139
Total Judicial	61,656	61,656	54,537	7,119
Total expenditures	61,656	61,656	54,537	7,119
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-24

CJD- FAMILY RECOVERY COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 79,602	\$ 79,602	\$ 49,657	\$ (29,945)
Total revenues	79,602	79,602	49,657	(29,945)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	47,448	47,448	43,502	3,946
Supplies	9,000	9,000	5,144	3,856
Training/Dues	2,500	2,500	37	2,463
Professional/Contract Services	20,654	20,654	974	19,680
Total Judicial	79,602	79,602	49,657	29,945
Total expenditures	79,602	79,602	49,657	29,945
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
EXHIBIT C-25

ON LINE ACCESS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 35,000	\$ 35,000	\$ 47,406	\$ 12,406
<i>Investment Earnings</i>	500	500	1,058	558
Total revenues	35,500	35,500	48,464	12,964
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	33,000	32,900	13,881	19,019
<i>Utilities</i>		100	23	77
<i>Training/Dues</i>	2,500	2,500	229	2,271
Total Judicial	35,500	35,500	14,133	21,367
Total expenditures	35,500	35,500	14,133	21,367
Excess (deficiency) of revenues (under) expenditures			34,331	34,331
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			34,331	34,331
Fund balances/equity, October 1	27,548	27,548	27,548	
Fund balances/equity, September 30	\$ 27,548	\$ 27,548	\$ 61,879	\$ 34,331

LUBBOCK COUNTY, TEXAS

EXHIBIT C-26

MH-PRIVATE DEFENDER
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 96,840	\$ 96,840	\$ 96,437	\$ (403)
Total revenues	96,840	96,840	96,437	(403)
Expenditures:				
Current:				
Judicial				
Professional/Contract Services	484,200	484,200	482,185	2,015
Total Judicial	484,200	484,200	482,185	2,015
Total expenditures	484,200	484,200	482,185	2,015
Excess (deficiency) of revenues (under) expenditures	(387,360)	(387,360)	(385,748)	1,612
Transfers in	387,360	387,360	385,748	(1,612)
Total other financing sources (uses)	387,360	387,360	385,748	(1,612)
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-27**

CJD- DRUG COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 90,822	\$ 90,822	\$ 52,508	\$ (38,314)
Total revenues	90,822	90,822	52,508	(38,314)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	47,448	47,448	43,924	3,524
Supplies	18,000	18,000	6,951	11,049
Training/Dues	2,500	2,500	804	1,896
Professional/Contract Services	22,874	22,874	1,029	21,845
Total Judicial	90,822	90,822	52,508	38,314
Total expenditures	90,822	90,822	52,508	38,314
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**EXHIBIT C-28**

CO- DRUG COURT FEE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 50,500	\$ 50,500	\$ 52,787	\$ 2,287
<i>Investment Earnings</i>	1,500	1,500	1,606	106
Total revenues	52,000	52,000	54,393	2,393
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	10,000	13,100	12,080	1,020
<i>Utilities</i>	4,500	8,500	7,230	1,270
<i>Training/Dues</i>	37,500	30,400	25,746	4,654
Total Judicial	52,000	52,000	45,056	6,944
Total expenditures	52,000	52,000	45,056	6,944
Excess (deficiency) of revenues (under) expenditures			9,337	9,337
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			9,337	9,337
Fund balances/equity, October 1	48,800	48,800	48,800	
Fund balances/equity, September 30	\$ 48,800	\$ 48,800	\$ 58,137	\$ 9,337

LUBBOCK COUNTY, TEXAS
DISPUTE RESOLUTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-29

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 376,500	\$ 376,500	\$ 343,441	\$ (33,059)
<i>Investment Earnings</i>			113	113
Total revenues	376,500	376,500	343,554	(32,946)
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	215,000	215,000	213,002	1,998
<i>Supplies</i>	56,613	45,892	42,786	3,106
<i>Utilities</i>	1,500	1,100	747	353
<i>Training/Dues</i>	17,000	29,200	28,351	849
<i>Professional Contract Services</i>	78,500	78,239	70,881	7,358
Total Legal	368,613	369,431	355,767	13,664
Total expenditures	368,613	369,431	355,767	13,664
Excess (deficiency) of revenues (under) expenditures	7,887	7,069	(12,213)	(19,282)
Other financing sources (uses):				
<i>Transfers out</i>	(7,887)	(7,887)	(7,504)	383
Total other financing sources (uses)	(7,887)	(7,887)	(7,504)	383
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(818)	(19,717)	(18,899)
Fund balances/equity, October 1	27,723	27,723	27,723	
Fund balances/equity, September 30	\$ 27,723	\$ 26,905	\$ 8,006	\$ (18,899)

LUBBOCK COUNTY, TEXAS

EXHIBIT C-30

USDA-AG-MEDIATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 300,000	\$ 342,280	\$ 318,640	\$ (23,640)
Fees of Office	18,500	18,500	8,424	(10,076)
Other	136,586	136,586	128,110	(8,476)
Total revenues	455,086	497,366	455,174	(42,192)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	195,000	237,280	218,980	20,320
Supplies	25,700	30,690	26,002	4,688
Utilities	1,000	1,000	669	331
Training/Dues	45,000	50,000	50,113	(113)
Professional Contract Services	52,000	42,010	33,346	8,664
Other	136,586	136,586	128,110	8,476
Total Legal	455,286	497,566	455,200	42,366
Total expenditures	455,286	497,566	455,200	42,366
Excess (deficiency) of revenues (under) expenditures	(200)	(200)	(26)	174
Transfers in	200	200	26	(174)
Total other financing sources (uses)	200	200	26	(174)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
DOMESTIC RELATIONS OFFICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-31

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 136,600	\$ 156,200	\$ 158,787	\$ 2,587
<i>Investment Earnings</i>			24	24
Total revenues	136,600	156,200	158,811	2,611
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	85,000	105,991	102,630	3,361
<i>Supplies</i>	3,300	4,915	4,478	437
<i>Training/Dues</i>	2,000	3,300	3,197	103
<i>Professional Contract Services</i>	46,300	51,150	50,482	668
Total Legal	136,600	165,356	160,787	4,569
Total expenditures	136,600	165,356	160,787	4,569
Excess (deficiency) of revenues (under) expenditures		(9,156)	(1,976)	7,180
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(9,156)	(1,976)	7,180
Fund balances/equity, October 1	8,799	8,799	8,799	
Fund balances/equity, September 30	\$ 8,799	\$ (357)	\$ 8,823	\$ 7,180

LUBBOCK COUNTY, TEXAS

EXHIBIT C-32

TRUANCY MEDIATION PROGRAM

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 69,187	\$ 69,187	\$ 68,530	\$ (657)
Total revenues	69,187	69,187	68,530	(657)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	51,979	46,574	46,146	428
Supplies	1,385	1,480	1,458	22
Training/Dues	3,450	2,275	2,013	262
Professional Contract Services	20,060	26,545	26,391	154
Total Legal	76,874	76,874	76,008	866
Total expenditures	76,874	76,874	76,008	866
Excess (deficiency) of revenues (under) expenditures	(7,687)	(7,687)	(7,478)	209
Transfers in	7,687	7,687	7,478	(209)
Total other financing sources (uses)	7,687	7,687	7,478	(209)
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-33

LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 177,000	\$ 177,000	\$ 173,873	\$ (3,127)
Investment Earnings	600	600	922	322
Other	750	750	1,349	599
Total revenues	178,350	178,350	176,144	(2,206)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	49,671	50,671	50,621	50
Supplies	300	730	451	279
Maintenance	100	100		100
Utilities	30	30		30
Professional Contract Services	39,082	40,872	40,512	360
Total Legal	89,183	92,403	91,584	819
Capital Outlay	102,523	102,523	99,670	2,853
Total expenditures	191,706	194,926	191,254	3,672
Excess (deficiency) of revenues (under) expenditures	(13,356)	(16,576)	(15,110)	1,466
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(13,356)	(16,576)	(15,110)	1,466
Fund balances/equity, October 1	32,325	32,325	32,325	
Fund balances/equity, September 30	\$ 18,969	\$ 15,749	\$ 17,215	\$ 1,466

LUBBOCK COUNTY, TEXAS
ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 618,893	\$ 618,893	\$ 352,800	\$ (266,093)
Total revenues	618,893	618,893	352,800	(266,093)
Expenditures:				
Current:				
<i>Elections</i>				
<i>Salaries & Benefits</i>	116,690	116,690	50,741	65,949
<i>Supplies</i>	32,203	32,203	21,628	10,575
<i>Maintenance</i>	3,000	3,000	1,319	1,681
<i>Utilities</i>	3,000	3,000		3,000
<i>Training/Dues</i>	4,000	4,000	2,807	1,193
<i>Professional/Contract Services</i>	445,000	445,000	226,679	219,321
<i>Rental/Leases</i>	15,000	15,000	8,283	8,717
Total Elections	618,893	618,893	308,457	310,436
Total expenditures	618,893	618,893	308,457	310,436
Excess (deficiency) of revenues (under) expenditures			44,343	44,343
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			44,343	44,343
Fund balances/equity, October 1	74,990	74,990	74,990	
Fund balances/equity, September 30	\$ 74,990	\$ 74,990	\$ 119,333	\$ 44,343

LUBBOCK COUNTY, TEXAS

EXHIBIT C-35

HAVA- HELP AMERICA VOTE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 152,000	\$ 152,000	\$ 26,105	\$ (125,895)
Total revenues	152,000	152,000	26,105	(125,895)
Expenditures:				
Current:				
Elections				
Supplies	152,000	152,000	26,105	125,895
Total expenditures	152,000	152,000	26,105	125,895
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-36

ELECTION ADMIN. FEE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 60,000	\$ 60,000	\$ 38,634	\$ (21,366)
Investment Earnings	3,200	3,200	5,345	2,145
Total revenues	63,200	63,200	43,979	(19,221)
Expenditures:				
Current:				
Elections				
Supplies	63,200	63,200		63,200
Total Elections	63,200	63,200		63,200
Capital Outlay		170,960	170,960	
Total expenditures	63,200	234,160	170,960	63,200
Excess (deficiency) of revenues (under) expenditures		(170,960)	(126,981)	43,979
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(170,960)	(126,981)	43,979
Fund balances/equity, October 1	194,117	194,117	194,117	
Fund balances/equity, September 30	\$ 194,117	\$ 23,157	\$ 67,136	\$ 43,979

LUBBOCK COUNTY, TEXAS
ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 60,000	\$ 60,000	\$ 33,545	\$ (26,455)
<i>Investment Earnings</i>	3,550	3,550	5,613	2,063
Total revenues	63,550	63,550	39,158	(24,392)
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>	63,550	63,550		63,550
Total Elections	63,550	63,550		63,550
Total expenditures	63,550	63,550		63,550
Excess (deficiency) of revenues (under) expenditures			39,158	39,158
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			39,158	39,158
Fund balances/equity, October 1	203,147	203,147	203,147	
Fund balances/equity, September 30	\$ 203,147	\$ 203,147	\$ 242,305	\$ 39,158

LUBBOCK COUNTY, TEXAS

RECORDS PRESERVATION DIST CLK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 17,300	\$ 17,300	\$ 18,820	\$ 1,520
<i>Investment Earnings</i>	800	800	1,523	723
Total revenues	18,100	18,100	20,343	2,243
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries & Benefits</i>	15,262	15,262	2,973	12,289
<i>Supplies</i>	7,000	7,000	6,271	729
<i>Professional/Contract Services</i>	20,000	20,000	19,910	90
Total Judicial	42,262	42,262	29,154	13,108
Total expenditures	42,262	42,262	29,154	13,108
Excess (deficiency) of revenues (under) expenditures	(24,162)	(24,162)	(8,811)	15,351
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(24,162)	(24,162)	(8,811)	15,351
Fund balances/equity, October 1	54,087	54,087	54,087	
Fund balances/equity, September 30	\$ 29,925	\$ 29,925	\$ 45,276	\$ 15,351

LUBBOCK COUNTY, TEXAS
CO. CLERK RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 241,400	\$ 241,400	\$ 285,035	\$ 23,635
<i>Investment Earnings</i>	53,200	53,200	55,190	1,990
Total revenues	294,600	294,600	320,225	25,625
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	127,451	127,451	55,207	72,244
<i>Supplies</i>	11,000	37,916	3,436	34,480
<i>Maintenance</i>	5,966	5,966	3,611	2,355
<i>Professional/Contract Services</i>	1,301,383	1,274,467	277,435	997,032
Total General Administration	1,445,800	1,445,800	339,689	1,106,111
<i>Capital Outlay</i>			26,916	(26,916)
Total expenditures	1,445,800	1,445,800	366,605	1,079,195
Excess (deficiency) of revenues (under) expenditures	(1,151,200)	(1,151,200)	(46,380)	1,104,820
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,151,200)	(1,151,200)	(46,380)	1,104,820
Fund balances/equity, October 1	2,154,755	2,154,755	2,154,755	
Fund balances/equity, September 30	\$ 1,003,555	\$ 1,003,555	\$ 2,108,375	\$ 1,104,820

LUBBOCK COUNTY, TEXAS**EXHIBIT C-40**

COMM. COURT RECORDS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 92,700	\$ 92,700	\$ 89,023	\$ (3,677)
<i>Investment Earnings</i>	12,938	12,938	14,105	1,167
Total revenues	105,638	105,638	103,128	(2,510)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	51,941	51,941	48,615	3,326
<i>Supplies</i>	10,000	10,000	1,488	8,512
<i>Training/Dues</i>	3,000	3,000	2,471	529
Total General Administration	64,941	64,941	52,574	12,367
<i>Capital Outlay</i>	100,000	100,000	97,017	2,983
Total expenditures	164,941	164,941	149,591	15,350
Excess (deficiency) of revenues (under) expenditures	(59,303)	(59,303)	(46,463)	12,840
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(59,303)	(59,303)	(46,463)	12,840
Fund balances/equity, October 1	550,391	550,391	550,391	
Fund balances/equity, September 30	\$ 491,088	\$ 491,088	\$ 503,928	\$ 12,840

LUBBOCK COUNTY, TEXAS
COURT HOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-41

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 121,000	\$ 121,000	\$ 120,801	\$ (199)
<i>Investment Earnings</i>			128	128
Total revenues	121,000	121,000	120,929	(71)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	111,755	111,755	111,599	156
<i>Supplies</i>	4,245	3,945	3,918	27
<i>Training/Dues</i>	5,000	5,300	5,054	246
Total Public Safety	121,000	121,000	120,571	429
Total expenditures	121,000	121,000	120,571	429
Excess (deficiency) of revenues (under) expenditures			358	358
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			358	358
Fund balances/equity, October 1	6,716	6,716	6,716	
Fund balances/equity, September 30	\$ 6,716	\$ 6,716	\$ 7,074	\$ 358

LUBBOCK COUNTY, TEXAS
COURT RECORD PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 37,400	\$ 37,400	\$ 39,510	\$ 2,110
<i>Investment Earnings</i>	1,000	1,000	2,330	1,330
Total revenues	<u>38,400</u>	<u>38,400</u>	<u>41,840</u>	<u>3,440</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	5,100	5,100	1,251	3,849
<i>Maintenance</i>	700	700		700
<i>Professional/Contract Services</i>	60,000	60,000	39,821	20,179
Total General Administration	<u>65,800</u>	<u>65,800</u>	<u>41,072</u>	<u>24,728</u>
Total expenditures	<u>65,800</u>	<u>65,800</u>	<u>41,072</u>	<u>24,728</u>
Excess (deficiency) of revenues (under) expenditures	<u>(27,400)</u>	<u>(27,400)</u>	<u>768</u>	<u>28,168</u>
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(27,400)	(27,400)	768	28,168
Fund balances/equity, October 1	73,213	73,213	73,213	
Fund balances/equity, September 30	<u>\$ 45,813</u>	<u>\$ 45,813</u>	<u>\$ 73,981</u>	<u>\$ 28,168</u>

LUBBOCK COUNTY, TEXAS
HISTORIC PRESERVATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 4,200	\$ 4,200	\$ 1,885	\$ (2,315)
Total revenues	4,200	4,200	1,885	(2,315)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	4,200	4,200		4,200
Total General Administration	4,200	4,200		4,200
Total expenditures	4,200	4,200		4,200
Excess (deficiency) of revenues (under) expenditures			1,885	1,885
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			1,885	1,885
Fund balances/equity, October 1	9,925	9,925	9,925	
Fund balances/equity, September 30	\$ 9,925	\$ 9,925	\$ 11,810	\$ 1,885

LUBBOCK COUNTY, TEXAS**EXHIBIT C-44**

CHILD ABUSE PREVENTION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 320	\$ 320	\$ 252	\$ (68)
<i>Investment Earnings</i>			26	26
Total revenues	320	320	278	(42)
Expenditures:				
Current:				
Legal				
<i>Professional Contract Services</i>	320	320		320
Total Legal	320	320		320
Total expenditures	320	320		320
Excess (deficiency) of revenues (under) expenditures			278	278
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			278	278
Fund balances/equity, October 1	828	828	828	
Fund balances/equity, September 30	\$ 828	\$ 828	\$ 1,106	\$ 278

LUBBOCK COUNTY, TEXAS
JUDICIAL TECHNOLOGY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 39,300	\$ 39,300	\$ 37,961	\$ (1,339)
<i>Investment Earnings</i>	3,400	3,400	5,431	2,031
Total revenues	42,700	42,700	43,392	692
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	24,000	23,985	3,730	20,255
<i>Utilities</i>	5,500	5,615	2,377	3,238
<i>Training/Dues</i>	11,000	11,200	3,261	7,939
<i>Professional/Contract Services</i>	20,000	19,700		19,700
<i>Other</i>	30,000	30,000		30,000
Total Judicial	90,500	90,500	9,368	81,132
<i>Capital Outlay</i>	12,500	12,500		12,500
Total expenditures	103,000	103,000	9,368	93,632
Excess (deficiency) of revenues (under) expenditures	(60,300)	(60,300)	34,024	94,324
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(60,300)	(60,300)	34,024	94,324
Fund balances/equity, October 1	180,253	180,253	180,253	
Fund balances/equity, September 30	\$ 119,953	\$ 119,953	\$ 214,277	\$ 94,324

LUBBOCK COUNTY, TEXAS
CO & DIST CT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 3,725	\$ 3,725	\$ 8,137	\$ 4,412
<i>Investment Earnings</i>			335	335
Total revenues	3,725	3,725	8,472	4,747
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	500	500		500
<i>Total General Administration</i>	500	500		500
Total expenditures	500	500		500
Excess (deficiency) of revenues (under) expenditures	3,225	3,225	8,472	5,247
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	3,225	3,225	8,472	5,247
Fund balances/equity, October 1	8,135	8,135	8,135	
Fund balances/equity, September 30	\$ 11,360	\$ 11,360	\$ 18,607	\$ 5,247

LUBBOCK COUNTY, TEXAS
DIST COURT RECORD TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-47

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 16,600	\$ 16,600	\$ 17,752	\$ 1,152
<i>Investment Earnings</i>	250	250	966	716
Total revenues	16,850	16,850	18,718	1,868
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Professional/Contract Services</i>	20,000	20,000	19,910	90
Total Judicial	20,000	20,000	19,910	90
Total expenditures	20,000	20,000	19,910	90
Excess (deficiency) of revenues (under) expenditures	(3,150)	(3,150)	(1,192)	1,958
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(3,150)	(3,150)	(1,192)	1,958
Fund balances/equity, October 1	30,230	30,230	30,230	
Fund balances/equity, September 30	\$ 27,080	\$ 27,080	\$ 29,038	\$ 1,958

LUBBOCK COUNTY, TEXAS
COUNTY CLERK ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-48

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 241,000	\$ 241,000	\$ 273,051	\$ 32,051
<i>Investment Earnings</i>	15,300	15,300	32,394	17,094
Total revenues	256,300	256,300	305,445	49,145
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	529,930	529,930		529,930
<i>Total General Administration</i>	529,930	529,930		529,930
Total expenditures	529,930	529,930		529,930
Excess (deficiency) of revenues (under) expenditures	(273,630)	(273,630)	305,445	579,075
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(273,630)	(273,630)	305,445	579,075
Fund balances/equity, October 1	1,043,859	1,043,859	1,043,859	
Fund balances/equity, September 30	\$ 770,229	\$ 770,229	\$ 1,349,304	\$ 579,075

LUBBOCK COUNTY, TEXAS
REGIONAL PUBLIC DEFENDER- CAPITAL
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-49

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 4,758,195	\$ 4,949,455	\$ 3,488,804	\$ (1,460,651)
Investment Earnings	13,300	13,300	13,384	84
Total revenues	4,771,495	4,962,755	3,502,188	(1,460,567)
Expenditures:				
Current:				
Judicial				
Salaries & Benefits	3,859,953	3,837,749	2,322,818	1,514,931
Supplies	139,284	165,760	80,223	85,537
Training/Dues	326,318	245,171	168,820	76,351
Professional/Contract Services	439,781	451,061	413,278	37,783
Other	150,818	408,336	408,316	20
Total Judicial	4,916,154	5,108,077	3,393,455	1,714,622
Total expenditures	4,916,154	5,108,077	3,393,455	1,714,622
Excess (deficiency) of revenues (under) expenditures	(144,659)	(145,322)	108,733	254,055
Other financing sources (uses):				
Transfers in	144,659	144,659	144,659	
Total other financing sources (uses)	144,659	144,659	144,659	
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(663)	253,392	254,055
Fund balances/equity, October 1	903,050	903,050	903,050	
Fund balances/equity, September 30	\$ 903,050	\$ 902,387	\$ 1,156,442	\$ 254,055

LUBBOCK COUNTY, TEXAS

EXHIBIT C-50

SHERIFF CONTRABAND FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 630,000	\$ 630,000	\$ 736,201	\$ 106,201
<i>Investment Earnings</i>	1,000	1,000	2,549	1,549
<i>Other</i>	3,000	3,000	184,793	181,793
Total revenues	634,000	634,000	923,543	289,543
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	44,000	241,830	74,744	167,086
<i>Training/Dues</i>	7,000	24,690		24,690
<i>Other</i>	53,000	257,480	115,906	141,574
Total Public Safety	104,000	524,000	190,650	333,350
<i>Capital Outlay</i>	530,000	110,000		110,000
Total expenditures	634,000	634,000	190,650	443,350
Excess (deficiency) of revenues (under) expenditures			732,893	732,893
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			732,893	732,893
Fund balances/equity, October 1	76,752	76,752	76,752	
Fund balances/equity, September 30	\$ 76,752	\$ 76,752	\$ 809,645	\$ 732,893

LUBBOCK COUNTY, TEXAS

EXHIBIT C-51

INMATE SUPPLY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 1,000	\$ 1,000	\$ 3,069	\$ 2,069
<i>Other</i>	325,000	334,000	548,946	214,946
Total revenues	326,000	335,000	552,015	217,015
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	56,000	65,000	39,591	25,409
<i>Professional Contract Services</i>	270,000	270,000	280,411	(10,411)
Total Public Safety	326,000	335,000	320,002	14,998
Total expenditures	326,000	335,000	320,002	14,998
Excess (deficiency) of revenues (under) expenditures			232,013	232,013
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			232,013	232,013
Fund balances/equity, October 1	12,221,701	1,222,171	1,222,171	
Fund balances/equity, September 30	\$ 12,221,701	\$ 1,222,171	\$ 1,454,184	\$ 232,013

LUBBOCK COUNTY, TEXAS

EXHIBIT C-52

VINE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 30,710	\$ 30,710	\$ 30,710	\$
Total revenues	30,710	30,710	30,710	
Expenditures:				
Current:				
Correctional				
Supplies	30,710	30,710	30,710	
Total Correctional	30,710	30,710	30,710	
Total expenditures	30,710	30,710	30,710	
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, 2012

EXHIBIT C-53

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 130,000	\$ 20,464	\$ (109,536)
Total revenues		130,000	20,464	(109,536)
Expenditures:				
Current:				
Public Safety				
Professional Contract Services		97,500	27,285	70,215
Other		32,500		32,500
Total Public Safety		130,000	27,285	102,715
Total expenditures		130,000	27,285	102,715
Excess (deficiency) of revenues (under) expenditures			(6,821)	(6,821)
Transfers in			6,821	6,821
Total other financing sources (uses)			6,821	6,821
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-54

LECD GRANT- EMERGENCY COMM

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$ 38,456	\$ 28,637	\$ (9,819)
Total revenues		38,456	28,637	(9,819)
Expenditures:				
Capital Outlay		42,729	31,819	10,910
Total expenditures		42,729	31,819	10,910
Excess (deficiency) of revenues (under) expenditures		(4,273)	(3,182)	1,091
Transfers in		4,273	3,182	(1,091)
Total other financing sources (uses)		4,273	3,182	(1,091)
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, 2012

EXHIBIT C-55

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 350,000	\$ 350,000	\$ 210,933	\$ (139,067)
<i>Investment Earnings</i>	1,500	1,500	871	(829)
<i>Other</i>	27,000	30,000	29,437	(563)
Total revenues	378,500	381,500	241,041	(140,459)
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	261,476	261,476	182,063	79,413
<i>Supplies</i>	40,024	40,024	38,475	1,549
<i>Maintenance</i>	5,000	5,000	1,111	3,889
<i>Training/Dues</i>	56,000	56,000	30,289	25,711
<i>Professional Contract Services</i>	10,000	13,000	12,836	165
Total Legal	372,500	375,500	264,773	110,727
Capital Outlay	6,000	6,000		6,000
Total expenditures	378,500	381,500	264,773	116,727
Excess (deficiency) of revenues (under) expenditures			(23,732)	(23,732)
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(23,732)	(23,732)
Fund balances/equity, October 1	52,572	52,572	52,572	
Fund balances/equity, September 30	\$ 52,572	\$ 52,572	\$ 28,840	\$ (23,732)

LUBBOCK COUNTY, TEXAS

EXHIBIT C-56

CDA CONTRABAND FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 5,000	\$ 5,000	\$ 3,427	\$ (1,573)
<i>Other</i>	326,000	326,000	249,796	(76,204)
Total revenues	331,000	331,000	253,223	(77,777)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Other</i>	331,000	331,000	194,223	136,777
Total Legal	331,000	331,000	194,223	136,777
Total expenditures	331,000	331,000	194,223	136,777
Excess (deficiency) of revenues (under) expenditures			59,000	59,000
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			59,000	59,000
Fund balances/equity, October 1	220,424	220,424	220,424	
Fund balances/equity, September 30	\$ 220,424	\$ 220,424	\$ 279,424	\$ 59,000

LUBBOCK COUNTY, TEXAS

EXHIBIT C-57

SPATF GRANT- CDA
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 378,153	\$ 378,153	\$ 375,666	\$ (2,487)
Other	37,100	37,100	37,100	
Total revenues	415,253	415,253	412,766	(2,487)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	397,683	393,583	391,754	1,829
Supplies	80,920	85,470	84,640	830
Training/Dues	9,000	8,550	8,364	186
Professional Contract Services	37,100	37,100	37,100	
Total Legal	524,703	524,703	521,858	2,845
Total expenditures	524,703	524,703	521,858	2,845
Excess (deficiency) of revenues (under) expenditures	(109,450)	(109,450)	(109,092)	358
Transfers in	109,450	109,450	109,092	(358)
Total other financing sources (uses)	109,450	109,450	109,092	(358)
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-58

JAG-JUSTICE ASSISTANCE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 156,691	\$ 256,114	\$ 89,040	\$ (167,074)
Investment Earnings		4,461	3,842	(619)
Total revenues	156,691	260,575	92,882	(167,693)
Expenditures:				
Current:				
Legal				
Other	104,092	141,437	26,245	115,192
Total Legal	104,092	141,437	26,245	115,192
Capital Outlay	52,599	119,138	66,637	52,501
Total expenditures	156,691	260,575	92,882	167,693
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-59

CDA- VIOLENCE AGAINST WOMEN

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 79,055	\$ 79,055	\$ 64,819	\$ (14,236)
Total revenues	79,055	79,055	64,819	(14,236)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	108,624	108,624	92,865	15,759
Training/Dues	13,000	13,000	6,856	6,144
Total Legal	121,624	121,624	99,721	21,903
Total expenditures	121,624	121,624	99,721	21,903
Excess (deficiency) of revenues (under) expenditures	(42,569)	(42,569)	(34,902)	7,667
Transfers in	42,569	42,569	34,902	(7,667)
Total other financing sources (uses)	42,569	42,569	34,902	(7,667)
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, 2012

	201 Interest & Sinking Fund 2006	202 Interest & Sinking Fund 2003	203 Interest & Sinking Fund 2007	Total Nonmajor Debt Service Funds (See Exhibit C-1)
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 145,529	\$ 396,112	\$ 311,507	\$ 853,148
<i>Investments</i>	177,867	484,137	380,730	1,042,734
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Taxes</i>	5,105	19,993	13,267	38,365
<i>Other</i>	889	3,254	2,229	6,372
Total Assets	\$ 329,390	\$ 903,496	\$ 707,733	\$ 1,940,619
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Deferred Revenue:</i>				
<i>Other</i>	\$ 2,398	\$ 9,391	\$ 6,232	\$ 18,021
Total Liabilities	2,398	9,391	6,232	18,021
Fund Balances				
<i>Restricted For:</i>				
<i>Debt Service</i>	326,992	894,105	701,501	1,922,598
Total Fund Balances	326,992	894,105	701,501	1,922,598
Total Liabilities & Fund Balances	\$ 329,390	\$ 903,496	\$ 707,733	\$ 1,940,619

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	201 Interest & Sinking Fund 2006	202 Interest & Sinking Fund 2003	203 Interest & Sinking Fund 2007	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenue:				
Taxes				
Property Tax	\$ 931,997	\$ 3,653,084	\$ 2,425,661	\$ 7,010,742
Investment Earnings	13,496	33,656	56,499	103,651
Total revenues	<u>945,493</u>	<u>3,686,740</u>	<u>2,482,160</u>	<u>7,114,393</u>
Expenditures:				
Current:				
Debt Service:				
Principal Retirement	515,000	3,580,000	305,000	4,400,000
Interest and Fiscal Charges	451,726	220,600	2,217,788	2,890,114
Total expenditures	<u>966,726</u>	<u>3,800,600</u>	<u>2,522,788</u>	<u>7,290,114</u>
Excess (deficiency) of revenues (under) expenditures	(21,233)	(113,860)	(40,628)	(175,721)
Other financing sources (uses):				
Total other financing sources (uses)	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net change in fund balances	(21,233)	(113,860)	(40,628)	(175,721)
Fund balances/equity, October 1	348,225	1,007,965	742,129	2,098,319
Fund balances/equity, September 30	<u>\$ 326,992</u>	<u>\$ 894,105</u>	<u>\$ 701,501</u>	<u>\$ 1,922,598</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-62

INTEREST/SINKING FUND 2006

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 934,233	\$ 934,233	\$ 931,997	\$ (2,236)
Investment Earnings	7,200	7,200	13,496	6,296
Total revenues	941,433	941,433	945,493	4,060
Expenditures:				
Debt Service				
Principal Retirement	515,000	515,000	515,000	
Interest and Fiscal Charges	452,426	452,426	451,726	700
Total Debt Service	967,426	967,426	966,726	700
Total expenditures	967,426	967,426	966,726	700
Excess (deficiency) of revenues (under) expenditures	(25,993)	(25,993)	(21,233)	4,760
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(25,993)	(25,993)	(21,233)	4,760
Fund balances/equity, October 1	348,225	348,225	348,225	
Fund balances/equity, September 30	\$ 322,232	\$ 322,232	\$ 326,992	\$ 4,760

LUBBOCK COUNTY, TEXAS

INTEREST & SINKING 2003

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-63

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 3,668,334	\$ 3,668,334	\$ 3,653,084	\$ (15,250)
Investment Earnings	22,209	22,209	33,658	11,447
Total revenues	3,690,543	3,690,543	3,686,740	(3,803)
Expenditures:				
Debt Service				
Principal Retirement	3,580,000	3,580,000	3,580,000	
Interest and Fiscal Charges	220,600	220,600	220,600	
Total Debt Service	3,800,600	3,800,600	3,800,600	
Total expenditures	3,800,600	3,800,600	3,800,600	
Excess (deficiency) of revenues (under) expenditures	(110,057)	(110,057)	(113,860)	(3,803)
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(110,057)	(110,057)	(113,860)	(3,803)
Fund balances/equity, October 1	1,007,965	1,007,965	1,007,965	
Fund balances/equity, September 30	\$ 897,908	\$ 897,908	\$ 894,105	\$ (3,803)

LUBBOCK COUNTY, TEXAS
EXHIBIT C-64
INTEREST & SINKING 2007
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 2,434,868	\$ 2,434,868	\$ 2,425,661	\$ (9,207)
Investment Earnings	15,257	15,257	56,499	41,242
Total revenues	2,450,125	2,450,125	2,482,160	32,035
Expenditures:				
Debt Service				
Principal Retirement	305,000	305,000	305,000	
Interest and Fiscal Charges	2,217,988	2,217,988	2,217,788	200
Total Debt Service	2,522,988	2,522,988	2,522,788	200
Total expenditures	2,522,988	2,522,988	2,522,788	200
Excess (deficiency) of revenues (under) expenditures	(72,863)	(72,863)	(40,628)	32,235
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(72,863)	(72,863)	(40,628)	32,235
Fund balances/equity, October 1	742,129	742,129	742,129	
Fund balances/equity, September 30	\$ 669,266	\$ 669,266	\$ 701,501	\$ 32,235

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
SEPTEMBER 30, 2012

	302 New Jail Construction 2006 Issue	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS		
Assets:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,574,787	\$ 2,574,787
<i>Investments</i>	3,146,961	3,146,961
Receivables (net of allowances for uncollectibles):		
<i>Other</i>	3,344	3,344
Total Assets	\$ 5,725,092	\$ 5,725,092
LIABILITIES AND FUND BALANCES		
Liabilities:		
Total Liabilities		
Fund Balances		
<i>Restricted For:</i>		
<i>Capital Projects</i>	\$ 5,725,092	\$ 5,725,092
Total Fund Balances	5,725,092	5,725,092
Total Liabilities & Fund Balances	\$ 5,725,092	\$ 5,725,092

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	301 New Jail Construction 2003 Issue	302 New Jail Construction 2006 Issue	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:			
<i>Investment Earnings</i>	\$	\$ 157,502	\$ 157,502
<i>Other</i>	752,001		752,001
Total revenues	<u>752,001</u>	<u>157,502</u>	<u>909,503</u>
Expenditures:			
Current:			
<i>Public Safety</i>		24,736	24,736
<i>Capital Outlay</i>		70,000	70,000
Debt Service:			
Total expenditures		<u>94,736</u>	<u>94,736</u>
Excess (deficiency) of revenues (under) expenditures	752,001	62,766	814,767
Other financing sources (uses):			
<i>Transfers in</i>		760,946	760,946
<i>Transfers out</i>	(760,946)		(760,946)
Total other financing sources (uses)	<u>(760,946)</u>	<u>760,946</u>	
Net change in fund balances	(8,945)	823,712	814,767
Fund balances/equity, October 1	8,945	4,901,380	4,910,325
Fund balances/equity, September 30	<u>\$</u>	<u>\$ 5,725,092</u>	<u>\$ 5,725,092</u>

LUBBOCK COUNTY, TEXAS
NEW JAIL CONSTRUCTION 2003 ISSUE
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-67

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Other</i>	\$	\$	\$ 752,001	\$ 752,001
Total revenues			752,001	752,001
Expenditures:				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures			752,001	752,001
Other financing sources (uses):				
<i>Transfers out</i>		(760,946)	(760,946)	
Total other financing sources (uses)		(760,946)	(760,946)	
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(760,946)	(8,945)	752,001
Fund balances/equity, October 1	8,945	8,945	8,945	
Fund balances/equity, September 30	\$ 8,945	\$ (752,001)	\$	\$ 752,001

LUBBOCK COUNTY, TEXAS
NEW JAIL CONSTRUCTION 2006 ISSUE
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT C-68

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 100,000	\$ 100,000	\$ 157,502	\$ 57,502
Total revenues	100,000	100,000	157,502	57,502
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Professional Contract Services</i>	700,000	700,000	24,736	675,264
Total Public Safety	700,000	700,000	24,736	675,264
<i>Capital Outlay</i>	4,294,922	4,294,922	70,000	4,224,922
Total expenditures	4,994,922	4,994,922	94,736	4,900,186
Excess (deficiency) of revenues (under) expenditures	(4,894,922)	(4,894,922)	62,766	4,957,688
Other financing sources (uses):				
<i>Transfers in</i>	760,946	760,946	760,946	
Total other financing sources (uses)	760,946	760,946	760,946	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(4,133,976)	(4,133,976)	823,712	4,957,688
Fund balances/equity, October 1	4,901,380	4,901,380	4,901,380	
Fund balances/equity, September 30	\$ 767,404	\$ 767,404	\$ 5,725,092	\$ 4,957,688

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2012

	401 Employee Health	403 Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS:			
Current Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 793,151	\$ 4,190,381	\$ 4,983,532
<i>Investments</i>	969,407	5,121,577	6,090,984
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Other</i>	28,738	5,626	34,364
<i>Other Current Assets</i>		39,349	39,349
Total Current Assets	<u>1,791,296</u>	<u>9,356,933</u>	<u>11,148,229</u>
Non-Current Assets:			
Total Non-Current Assets			
Total Assets	<u>\$ 1,791,296</u>	<u>\$ 9,356,933</u>	<u>\$ 11,148,229</u>
LIABILITIES:			
Current Liabilities:			
<i>Accounts Payable</i>	\$ 557,298	\$ 798,832	\$ 1,356,130
Total Current Liabilities	<u>557,298</u>	<u>798,832</u>	<u>1,356,130</u>
Non-Current Liabilities:			
Total Non-Current Liabilities			
Total Liabilities	<u>557,298</u>	<u>798,832</u>	<u>1,356,130</u>
NET ASSETS:			
Restricted For:			
<i>Workers Compensation Claims</i>		8,558,101	8,558,101
<i>Health Insurance Claims</i>	1,233,998		1,233,998
Total Net Assets	<u>\$ 1,233,998</u>	<u>\$ 8,558,101</u>	<u>\$ 9,792,099</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	401 Employee Health	403 Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Other operating revenue</i>	\$ 6,988,356	\$ 2,646,292	\$ 9,634,648
Total Operating Revenues	<u>6,988,356</u>	<u>2,646,292</u>	<u>9,634,648</u>
OPERATING EXPENSES:			
<i>Administration</i>	710,082	48,000	758,082
<i>Insurance/Bonds</i>		155,544	155,544
<i>Life Insurance Premiums</i>	23,383		23,383
<i>Paid Claims</i>	7,789,947	705,202	8,495,149
Total Operating Expenses	<u>8,523,412</u>	<u>908,746</u>	<u>9,432,158</u>
Operating Income (Loss)	<u>(1,535,056)</u>	<u>1,737,546</u>	<u>202,490</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Investment Earnings</i>	15,340	270,957	286,297
Total Non-operating Revenues (Expenses)	<u>15,340</u>	<u>270,957</u>	<u>286,297</u>
Net Income (Loss) before Operating Transfers	<u>(1,519,716)</u>	<u>2,008,503</u>	<u>488,787</u>
TRANSFERS			
<i>Transfers In</i>	2,000,000		2,000,000
<i>Transfers Out</i>		(2,000,000)	(2,000,000)
Total Transfers	<u>2,000,000</u>	<u>(2,000,000)</u>	
Net Income (Loss) after Operating Transfers	<u>480,284</u>	<u>8,503</u>	<u>488,787</u>
Net Assets, October 1	753,714	8,549,598	9,303,312
Net Assets, September 30	<u>\$ 1,233,998</u>	<u>\$ 8,558,101</u>	<u>\$ 9,792,099</u>

LUBBOCK COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	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>	\$ 6,970,066	\$ 2,648,395	\$ 9,618,461
<i>Cash Payments to Suppliers for Goods and Services</i>	(8,373,168)	(885,977)	(9,259,145)
Net Cash Provided (Used) by Operating Activities	(1,403,102)	1,762,418	359,316
Cash Flows from Non-capital Financing Activities:			
<i>Transfers From (To) Other Funds</i>	2,000,000	(2,000,000)	
Net Cash Provided (Used) by Non-capital Financing Activities	2,000,000	(2,000,000)	
Cash Flows from Investing Activities:			
<i>Purchase of Investment Securities</i>	(198,692)		(198,692)
<i>Proceeds from Sale and Maturities of Securities</i>		1,095,074	1,095,074
<i>Interest and Dividends on Investments</i>	15,339	270,957	286,296
Net Cash Provided (Used) for Investing Activities	(183,353)	1,366,031	1,182,678
Net Increase (Decrease) in Cash and Cash Equivalents	413,545	1,128,449	1,541,994
Cash and Cash Equivalents at Beginning of Year	379,606	3,061,932	3,441,538
Cash and Cash Equivalents at End of Year	\$ 793,151	\$ 4,190,381	\$ 4,983,532
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$ (1,535,056)	\$ 1,737,546	\$ 202,490
Change in Assets and Liabilities:			
<i>Decrease (Increase) in Receivables</i>	(18,291)	2,103	(16,188)
<i>Decrease (Increase) in Other Assets</i>		(4,541)	(4,541)
<i>Increase (Decrease) in Accounts Payable</i>	150,245	27,310	177,555
Total Adjustments	131,954	24,872	156,826
Net Cash Provided (Used) by Operating Activities	\$ (1,403,102)	\$ 1,762,418	\$ 359,316

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2012**

	500	501	502	503
	County	Tax	County	District
	Treasurer	Assessor	Clerk	Clerk
		Collector		
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 202,488	\$ 53,030	\$ 1,464,093	\$ 4,919,789
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Other</i>		306		
<i>Other Current Assets</i>				
Total Assets and Other Debits	\$ 202,488	\$ 53,336	\$ 1,464,093	\$ 4,919,789
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>		53,163	11,786	
<i>Due to Trust Beneficiaries</i>			1,422,502	4,022,713
<i>Other Liabilities</i>	202,488	173	29,805	897,076
Total Liabilities	202,488	53,336	1,464,093	4,919,789
Total Liabilities, Equity & Other Credits	\$ 202,488	\$ 53,336	\$ 1,464,093	\$ 4,919,789

508 Medical Examiner Fund	511 District Attorney	512 Sheriff	513 Juvenile Probation	540 FSA Fund
\$ 1,045	\$ 473,154	\$ 945,208	\$ 1,170	\$ 27,756
	13,978			
\$ 1,045	\$ 487,132	\$ 945,208	\$ 1,170	\$ 27,756
\$	\$	\$	\$	\$ 27,756
	329,481	179,208		
	157,651	759,190		
1,045		6,810	1,170	
1,045	487,132	945,208	1,170	27,756
\$ 1,045	\$ 487,132	\$ 945,208	\$ 1,170	\$ 27,756

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2012**

	602	603	604	606
	MH/ MR Caseload	Substance Abuse	Pretrial Services	Basic Supervision
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 16,930	\$ 7,416	\$ 29,325	\$ 1,511,548
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Other</i>				1,161
<i>Other Current Assets</i>				
Total Assets and Other Debits	\$ 16,930	\$ 7,416	\$ 29,325	\$ 1,512,709
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Accounts Payable</i>	\$ 1,898	\$ 899	\$ 2,117	\$ 92,541
<i>Due to Other Governments</i>				
<i>Due to Trust Beneficiaries</i>				543,175
<i>Other Liabilities</i>	15,032	6,517	27,208	876,992
Total Liabilities	16,930	7,416	29,325	1,512,709
Total Liabilities, Equity & Other Credits	\$ 16,930	\$ 7,416	\$ 29,325	\$ 1,512,709

607 Intensive Support	608 Day Resource	609 Diagnostic Unit 032 CCP	614 Caseload Reduction 019-DP	617 CRTC Aftercare 020-DP
\$ 20,860	\$ 27,386	\$ 31,414	\$ 66,212	\$ 17,347
<u>\$ 20,860</u>	<u>\$ 27,386</u>	<u>\$ 31,414</u>	<u>\$ 66,212</u>	<u>\$ 17,347</u>
\$ 1,798	\$ 2,653	\$ 2,704	\$ 5,219	\$ 1,762
19,064	24,732	28,710	60,994	15,585
<u>20,860</u>	<u>27,386</u>	<u>31,414</u>	<u>66,212</u>	<u>17,347</u>
<u>\$ 20,860</u>	<u>\$ 27,386</u>	<u>\$ 31,414</u>	<u>\$ 66,212</u>	<u>\$ 17,347</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2012

	625 SPOT- CSCD Rider 84	640 Pre-Trial Release Fund	650 Court Residential	Total Agency Funds (See Exhibit A-10)
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 17,150	\$ 2,558	\$ 781,254	\$ 10,617,133
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Other</i>				1,467
<i>Other Current Assets</i>			1,990	15,968
Total Assets and Other Debits	\$ 17,150	\$ 2,558	\$ 783,244	\$ 10,634,568
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Accounts Payable</i>	\$ 6,129	\$ 2,558	\$ 61,165	\$ 209,199
<i>Due to Other Governments</i>			1,673	575,311
<i>Due to Trust Beneficiaries</i>				6,905,231
<i>Other Liabilities</i>	11,020		720,406	2,944,827
Total Liabilities	17,150	2,558	783,244	10,634,568
Total Liabilities, Equity & Other Credits	\$ 17,150	\$ 2,558	\$ 783,244	\$ 10,634,568

LUBBOCK COUNTY, TEXAS

EXHIBIT C-73

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2012

	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
BAIL SECURITY FUND				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 190,200	\$ 512,059	\$ 499,771	\$ 202,488
Total Assets	<u>\$ 190,200</u>	<u>\$ 512,059</u>	<u>\$ 499,771</u>	<u>\$ 202,488</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	190,200	512,059	499,771	202,488
Total Liabilities	<u>\$ 190,200</u>	<u>\$ 512,059</u>	<u>\$ 499,771</u>	<u>\$ 202,488</u>
TAX ASSESSOR/COLLECTOR				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 58,764	\$ 109,933,904	\$ 109,939,638	\$ 53,030
<i>Other Receivables</i>		306		306
Total Assets	<u>\$ 58,764</u>	<u>\$ 109,934,210</u>	<u>\$ 109,939,638</u>	<u>\$ 53,336</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	58,696	108,281,867	108,287,400	53,163
<i>Other Liabilities</i>	68	1,652,343	1,652,238	173
Total Liabilities	<u>\$ 58,764</u>	<u>\$ 109,934,210</u>	<u>\$ 109,939,638</u>	<u>\$ 53,336</u>
COUNTY CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,388,591	\$ 3,721,235	\$ 3,645,733	\$ 1,464,093
Total Assets	<u>\$ 1,388,591</u>	<u>\$ 3,721,235</u>	<u>\$ 3,645,733</u>	<u>\$ 1,464,093</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	13,925	121,036	123,175	11,786
<i>Due to Trust Beneficiaries</i>	1,351,059	445,169	373,726	1,422,502
<i>Other Liabilities</i>	23,607	3,155,030	3,148,832	29,805
Total Liabilities	<u>\$ 1,388,591</u>	<u>\$ 3,721,235</u>	<u>\$ 3,645,733</u>	<u>\$ 1,464,093</u>
DISTRICT CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 6,442,466	\$ 8,236,977	\$ 9,759,654	\$ 4,919,789
Total Assets	<u>\$ 6,442,466</u>	<u>\$ 8,236,977</u>	<u>\$ 9,759,654</u>	<u>\$ 4,919,789</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Trust Beneficiaries</i>	4,693,412	4,942,201	5,612,900	4,022,713
<i>Other Liabilities</i>	1,749,054	3,294,776	4,146,754	897,076
Total Liabilities	<u>\$ 6,442,466</u>	<u>\$ 8,236,977</u>	<u>\$ 9,759,654</u>	<u>\$ 4,919,789</u>
MEDICAL EXAMINER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 16,295	\$ 206,737	\$ 221,987	\$ 1,045
Total Assets	<u>\$ 16,295</u>	<u>\$ 206,737</u>	<u>\$ 221,987</u>	<u>\$ 1,045</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	16,295		16,295	
<i>Other Liabilities</i>		206,737	205,692	1,045
Total Liabilities	<u>\$ 16,295</u>	<u>\$ 206,737</u>	<u>\$ 221,987</u>	<u>\$ 1,045</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-73

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

YEAR ENDED SEPTEMBER 30, 2012

	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
DISTRICT ATTORNEY				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 466,502	\$ 2,390,440	\$ 2,383,788	\$ 473,154
<i>Other Current Assets</i>		13,978		13,978
Total Assets	<u>\$ 466,502</u>	<u>\$ 2,404,418</u>	<u>\$ 2,383,788</u>	<u>\$ 487,132</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	138,508	270,742	79,769	329,481
<i>Due to Trust Beneficiaries</i>	206,918	2,078,056	2,127,323	157,651
<i>Other Liabilities</i>	121,076	55,620	176,696	
Total Liabilities	<u>\$ 466,502</u>	<u>\$ 2,404,418</u>	<u>\$ 2,383,788</u>	<u>\$ 487,132</u>
SHERIFF				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 604,238	\$ 3,075,483	\$ 2,734,513	\$ 945,208
Total Assets	<u>\$ 604,238</u>	<u>\$ 3,075,483</u>	<u>\$ 2,734,513</u>	<u>\$ 945,208</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	132,645	152,076	105,513	179,208
<i>Due to Trust Beneficiaries</i>	459,073	2,901,901	2,601,784	759,190
<i>Other Liabilities</i>	12,520	21,506	27,216	6,810
Total Liabilities	<u>\$ 604,238</u>	<u>\$ 3,075,483</u>	<u>\$ 2,734,513</u>	<u>\$ 945,208</u>
JUVENILE PROBATION				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,315	\$ 19,639	\$ 19,784	\$ 1,170
Total Assets	<u>\$ 1,315</u>	<u>\$ 19,639</u>	<u>\$ 19,784</u>	<u>\$ 1,170</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	1,315	19,639	19,784	1,170
Total Liabilities	<u>\$ 1,315</u>	<u>\$ 19,639</u>	<u>\$ 19,784</u>	<u>\$ 1,170</u>
FSA FUND				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$	\$ 107,042	\$ 79,286	\$ 27,756
Total Assets	<u>\$</u>	<u>\$ 107,042</u>	<u>\$ 79,286</u>	<u>\$ 27,756</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$ 107,042	\$ 79,286	\$ 27,756
Total Liabilities	<u>\$</u>	<u>\$ 107,042</u>	<u>\$ 79,286</u>	<u>\$ 27,756</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-73****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2012**

	Balance October 1, 2011	Additions	Deductions	Balance September 30, 2012
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,717,690	\$ 19,251,689	\$ 19,439,979	\$ 2,529,400
<i>Other Receivables</i>	1,802	985,747	986,388	1,161
<i>Other Current Assets</i>	4,663	52	2,725	1,990
Total Assets	<u>\$ 2,724,155</u>	<u>\$ 20,237,488</u>	<u>\$ 20,429,092</u>	<u>\$ 2,532,551</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 394,439	\$ 10,240,164	\$ 10,453,160	\$ 181,443
<i>Due to Other Governments</i>		1,673		1,673
<i>Due to Trust Beneficiaries</i>	524,831	4,270,217	4,251,873	543,175
<i>Other Liabilities</i>	1,804,885	5,725,434	5,724,059	1,806,260
Total Liabilities	<u>\$ 2,724,155</u>	<u>\$ 20,237,488</u>	<u>\$ 20,429,092</u>	<u>\$ 2,532,551</u>
TOTAL AGENCY FUNDS:				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 11,886,061	\$ 147,455,205	\$ 148,724,133	\$ 10,617,133
<i>Other Receivables</i>	1,802	986,053	986,388	1,467
<i>Other Current Assets</i>	4,663	14,030	2,725	15,968
Total Assets	<u>\$ 11,892,526</u>	<u>\$ 148,455,288</u>	<u>\$ 149,713,246</u>	<u>\$ 10,634,568</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 394,439	\$ 10,347,206	\$ 10,532,446	\$ 209,199
<i>Due to Other Governments</i>	360,069	108,827,394	108,612,152	575,311
<i>Due to Trust Beneficiaries</i>	7,235,293	14,637,544	14,967,606	6,905,231
<i>Other Liabilities</i>	3,902,725	14,643,144	15,601,042	2,944,827
Total Liabilities	<u>\$ 11,892,526</u>	<u>\$ 148,455,288</u>	<u>\$ 149,713,246</u>	<u>\$ 10,634,568</u>

STATISTICAL SECTION

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

Contents	Page
Financial Trends	157-162
<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	163-170
<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	171-174
<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	175-177
<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	178-183
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

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

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

TABLE D-1

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities										
Invested in Capital Assets, Net of										
Related Debt	\$ 38,875,139	\$ 43,345,160	\$ 43,888,971	\$ 67,105,044	\$ 62,712,095	\$ 66,494,849	\$ 76,427,667	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107
Restricted	519,240	519,240	648,250	975,184	14,083,645	16,018,958	8,438,051	7,152,326	7,008,644	7,647,690
Unrestricted	35,266,867	35,530,101	42,547,869	52,436,626	52,023,049	53,366,962	56,563,420	54,864,273	55,450,483	57,464,357
Total Governmental										
Act. Net Assets	\$ 74,142,006	\$ 79,394,501	\$ 87,085,090	\$ 120,516,854	\$ 128,818,789	\$ 135,880,769	\$ 141,429,138	\$ 142,881,072	\$ 142,790,033	\$ 144,380,154
Primary Government										
Invested in Capital Assets, Net of										
Related Debt	\$ 38,875,139	\$ 43,345,160	\$ 43,888,971	\$ 67,105,044	\$ 62,712,095	\$ 66,494,849	\$ 76,427,667	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107
Restricted	519,240	519,240	648,250	975,184	14,083,645	16,018,958	8,438,051	7,152,326	7,008,644	7,647,690
Unrestricted	35,266,867	35,530,101	42,547,869	52,436,626	52,023,049	53,366,962	56,563,420	54,864,273	55,450,483	57,464,357
Total Primary										
Govt Net Assets	\$ 74,142,006	\$ 79,394,501	\$ 87,085,090	\$ 120,516,854	\$ 128,818,789	\$ 135,880,769	\$ 141,429,138	\$ 142,881,072	\$ 142,790,033	\$ 144,380,154

TABLE D-2

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

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental Activities:										
General Govt \$	5,450,435	5,606,151	5,480,952	5,856,634	6,453,132	7,015,128	7,434,471	8,004,716	8,859,209	8,498,577
Financial Govt	2,202,469	2,150,764	2,083,757	2,147,259	2,347,656	2,451,136	2,769,814	2,908,700	3,059,364	3,081,007
Judicial	6,348,386	6,502,795	6,438,088	7,077,256	7,695,250	8,975,221	9,836,363	10,545,766	12,064,803	15,035,135
Legal	4,861,345	5,005,901	4,901,701	5,079,788	5,812,145	6,529,803	7,198,406	7,415,315	7,312,562	7,258,859
Public Safety	16,890,730	16,866,308	16,949,725	17,814,343	21,633,272	22,396,784	28,774,605	30,989,676	35,211,920	35,922,248
Correctional	5,889,092	5,888,268	6,214,338	6,184,457	6,651,410	7,527,666	7,846,616	7,652,884	7,558,990	7,514,422
Perm. Impr.		213,281	185,210	225,251	127,030	110,688		463,638	774,357	487,438
Facilities	3,780,738	3,795,589	3,879,450	3,959,323	4,150,959	4,473,611	4,889,932	5,460,926	6,130,735	6,318,397
Health	205,951	202,298	199,472	202,269	267,289	234,663	237,884	212,737	191,180	214,260
Welfare	384,778	383,249	371,751	375,043	388,241	446,317	478,288	472,167	465,192	465,674
Conservation	221,527	211,776	175,572	184,487	185,123	227,126	249,447	241,255	234,983	195,512
Elections	195,052	613,874	702,220	3,467,902	1,121,082	1,925,008	1,759,796	1,510,930	1,439,838	2,005,546
Culture/Recreation	311,971	311,274	300,180	403,482	375,531	463,595	523,337	530,992	572,297	633,532
Transportation	2,480,443	2,635,244	2,620,960	4,817,898	4,897,165	5,397,017	6,164,716	6,616,841	7,156,777	7,415,012
Capital Outlay	1,344,425	328,545								
Interest										
and related cost	2,582,718	3,230,344	3,656,845	3,769,436	4,610,709	3,409,349	3,588,608	3,435,497	3,273,863	3,112,770
Bond Iss. Costs	70,907	110,758	98,234							
Total Governmental										
Activities Exp. \$	53,220,967	54,056,419	54,258,455	61,564,828	66,715,994	71,583,112	81,752,283	86,462,040	94,306,070	98,158,389
Total Primary Government										
Expense \$	53,220,967	54,056,419	54,258,455	61,564,828	66,715,994	71,583,112	81,752,283	86,462,040	94,306,070	98,158,389
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Admin. \$	4,484,832	4,336,130	3,070,902	3,191,608	3,328,985	3,421,786	3,128,090	2,912,679	2,699,768	2,489,280
Judicial	4,608,990	2,893,286	3,767,729	5,207,590	5,491,287	2,857,839	4,742,889	3,206,922	4,344,616	5,418,125
Legal	733,583	926,714	1,097,419	1,121,039	1,204,688	1,404,003	1,514,949	1,674,542	1,507,622	1,369,128
Public Safety	1,938,507	1,717,615	1,676,123	1,741,015	1,727,613	1,606,384	1,844,252	2,206,391	3,943,610	4,916,548
Transportation	2,003,655	2,193,763	2,502,049	2,527,226	2,225,294	2,240,227	2,573,996	2,657,502	2,642,041	3,049,365
Other Activities	2,338,662	2,131,986	1,547,782	1,793,105	1,544,761	2,187,830	2,547,951	2,415,929	2,524,689	2,996,312
Operating Grants	3,572,352	3,006,449	3,703,629	4,859,794	4,003,264	4,598,188	4,601,226	5,388,953	7,684,739	8,267,815
Total Governmental Activities										
Program Rev. \$	19,680,581	17,205,943	17,365,633	20,441,377	19,525,892	18,316,257	20,953,353	20,462,918	25,347,085	28,506,573
Total Primary Government										
Program Rev. \$	19,680,581	17,205,943	17,365,633	20,441,377	19,525,892	18,316,257	20,953,353	20,462,918	25,347,085	28,506,573

TABLE D-2 (cont.)

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

Prop Taxes, Gen. \$	16,827,477 \$	18,149,413 \$	19,518,608 \$	21,773,741 \$	26,150,607 \$	30,775,243 \$	35,904,030 \$	37,943,040 \$	40,131,708 \$	41,719,254
Prop Taxes, Debt		6,351,235	6,510,395	6,693,643	7,020,944	7,765,640	7,659,441	7,746,912	7,052,586	7,010,742
Sales Tax	13,858,261	13,493,758	14,109,684	15,001,083	15,657,683	16,550,411	16,789,335	16,740,827	17,718,530	18,874,843
Boat and Mtr Tax	2,674	816	1,228	116						
State Mixed Drink T	656,602	748,502	729,512	807,916	839,903	846,892	987,278	959,558	988,696	858,161
Bingo Tax	238,563	313,739	198,567	303,014	249,758	283,280	291,069	288,995	312,221	308,662
Invest. Earnings	766,496	2,755,541	3,374,540	3,728,012	5,381,424	3,476,288	4,335,410	3,459,240	2,545,722	1,287,313
Contributions			13,104							
Miscellaneous	464,049	89,817	127,772	210,361	191,718	203,125	360,282	25,664	61,623	931,177
Disposal of Property		200,146		229,733		427,956	20,454	286,820	56,860	251,785
Total Govt Activities \$	32,814,122 \$	42,102,967 \$	44,583,410 \$	48,747,619 \$	55,492,037 \$	60,328,835 \$	66,347,299 \$	67,451,056 \$	68,867,946 \$	71,241,937
Total Primary Govt \$	32,814,122 \$	42,102,967 \$	44,583,410 \$	48,747,619 \$	55,492,037 \$	60,328,835 \$	66,347,299 \$	67,451,056 \$	68,867,946 \$	71,241,937

Change in Net Assets

Governmental Activ \$	(726,264) \$	5,252,491 \$	7,690,588 \$	7,624,168 \$	8,301,935 \$	7,061,980 \$	5,548,369 \$	1,451,934 \$	(91,039) \$	1,590,121
Total Primary Govt \$	(726,264) \$	5,252,491 \$	7,690,588 \$	7,624,168 \$	8,301,935 \$	7,061,980 \$	5,548,369 \$	1,451,934 \$	(91,039) \$	1,590,121

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011 *	2012
General Fund										
Reserved	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unreserved	15,155,992	16,064,023	16,048,993	18,145,155	21,983,362	23,574,538	26,599,530	27,138,098	250,428	401,726
Nonspendable										
Assigned For:										
Insurance Claims									875,000	875,000
Unassigned									30,368,958	31,797,529
Total General Fund	\$ 15,155,992	\$ 16,189,023	\$ 16,298,993	\$ 18,520,155	\$ 22,483,362	\$ 24,199,538	\$ 27,349,530	\$ 28,013,098	\$ 31,494,386	\$ 33,074,255
All Other Governmental Funds										
Reserved	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unreserved, Reported In:										
Special Revenue Funds	13,100,821	9,895,924	10,134,684	10,975,196	11,793,031	14,509,868	16,740,536	17,243,907		
Capital Projects Funds	80,179,606	78,491,694	78,387,405	56,147,341	31,183,689	14,826,602	6,774,157	4,919,258		
Nonspendable									41,766	46,128
Restricted For:										
Debt Service									2,098,319	1,922,598
Capital Projects									4,910,325	5,725,092
Public Transportation									5,843,295	
Parks and Recreation									1,986,322	1,934,179
Permanent Improvements									1,416,636	
Juvenile Services									303,200	714,874
Legal Services									1,243,567	
Election Services									333,681	
General Administration									472,254	428,774
Public Safety									3,808,309	
County Road Const & Maint									1,305,639	
Bldg Const & Maint										6,080,620
Information and Technology										1,100,433
Dispute Resolution									321,801	
Criminal Justice									880	
Child & Family Services									1,174,816	
Law Library									4,893	
Records Preservation									17,195	
Court House Security									4,047,006	
Historical Preservation Programs									7,074	
Public Defender Program									11,810	
Inmate Welfare									1,156,442	
Total All Other Governmental Funds	\$ 93,280,427	\$ 88,906,858	\$ 89,170,339	\$ 68,097,721	\$ 43,688,267	\$ 30,528,826	\$ 25,178,587	\$ 24,396,233	\$ 23,763,313	\$ 26,148,799

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

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Taxes	\$ 30,622,485	\$ 37,793,036	\$ 40,305,434	\$ 43,529,027	\$ 48,808,070	\$ 55,086,219	\$ 60,335,452	\$ 62,439,012	\$ 65,108,195	\$ 67,494,433
Licenses, Fees and Permits	97,802	98,029	87,711	102,657	104,287	100,766	147,788	148,015	156,170	158,708
Intergovernmental	4,445,917	4,322,483	4,662,003	6,060,667	4,665,978	5,300,845	7,085,807	7,482,055	9,654,429	11,243,008
Fees of Office	3,467,615	3,680,995	3,777,110	4,374,045	4,398,158	4,484,277	4,538,669	4,795,149	4,947,574	5,007,175
Commissions	3,087,723	3,065,626	2,970,272	3,077,586	3,577,502	3,655,340	3,123,909	2,777,813	2,881,735	3,093,597
Charges for Services	3,276,924	3,168,490	3,238,880	3,547,730	3,852,893	4,329,201	3,107,400	3,594,042	4,808,271	5,175,525
Fines and Forfeitures	2,044,164	2,029,645	2,312,879	2,215,442	2,042,731	1,850,786	1,709,480	1,693,861	1,699,933	2,174,210
Investment Earnings	520,770	2,296,723	2,918,315	3,154,771	4,655,027	2,777,588	3,791,292	2,919,969	2,044,802	834,060
Other	2,702,553	2,680,457	1,904,534	2,682,760	2,347,173	2,843,070	2,740,840	3,159,332	2,973,089	4,254,629
Total Revenues	50,265,953	59,135,484	62,177,138	68,744,685	74,451,819	80,428,092	86,580,637	89,009,248	94,274,198	99,435,345
Expenditures										
General Administration	5,342,267	5,592,215	5,357,000	5,835,669	6,255,903	6,804,020	7,156,514	7,715,399	8,548,278	8,161,657
Financial Administration	2,215,388	2,200,779	2,172,429	2,225,517	2,389,757	2,409,072	2,653,794	2,718,786	2,918,793	2,993,385
Judicial	6,377,768	6,583,870	6,567,871	7,175,603	7,737,860	8,897,030	9,611,270	10,236,066	11,837,456	14,852,968
Legal	5,345,000	4,979,309	4,894,193	5,040,470	5,681,372	6,268,598	6,818,985	6,933,212	6,935,936	6,934,570
Public Safety	17,058,752	19,592,552	17,851,493	19,294,987	20,586,646	22,508,790	27,335,818	28,698,578	29,456,270	30,454,008
Correctional	5,647,053	5,648,449	6,019,448	6,005,292	6,406,715	7,159,673	7,227,402	7,006,979	7,036,201	7,103,220
Permanent Improvements	2,929,682	2,924,826	185,210	225,251	127,030	110,688	3,966,085	463,638	774,357	487,438
Facilities	204,195	201,113	2,934,559	3,037,870	3,186,167	3,734,762	225,100	4,478,444	4,924,225	5,063,233
Health	372,291	374,075	199,326	202,102	266,405	233,857	225,100	207,453	198,210	212,274
Welfare	214,700	206,214	365,963	376,925	393,085	444,432	469,309	457,877	454,753	458,127
Conservation	195,052	619,063	171,639	179,995	176,460	214,217	235,422	223,534	217,817	185,210
Elections	276,878	274,085	709,082	3,444,478	1,087,390	1,879,652	1,704,866	1,440,606	1,395,960	1,957,539
Culture/Recreation	1,981,229	2,210,464	288,001	375,689	337,590	438,125	476,821	470,115	497,653	554,268
Transportation	4,563,978	4,811,759	5,192,622	2,192,246	2,180,524	2,872,754	3,436,493	3,776,685	4,506,568	4,621,951
Capital Outlay	191,562	710,982	3,092,539	38,058,417	30,371,479	20,598,315	11,058,221	7,014,879	4,911,420	4,368,889
Principal on Long-Term Debt	49,400	5,532,935	3,661,035	3,188,877	3,600,704	4,088,042	4,059,258	4,065,000	4,225,000	4,529,407
Interest & Fiscal Charges	939,653			3,562,510	4,117,739	3,509,329	3,366,554	3,220,783	3,063,258	2,907,246
Bond Issuance Costs										
Total Expenditures	53,904,848	62,675,971	61,803,687	100,421,898	94,902,826	92,171,356	89,801,912	89,128,034	91,902,155	95,845,390

TABLE D-4 (cont)

Excess of Revenues Over (Under) Expenditures	(3,638,895)	(3,540,487)	373,451	(31,677,213)	(20,451,007)	(11,743,264)	(3,221,275)	(118,786)	2,372,043	3,589,955
Other Financing Sources (Uses)										
Proceeds from Bonds	79,935,000			12,765,000	52,915,000					
Proceeds from Loans									476,325	375,400
Proceeds from Capital Lease Transfers In	2,951,169	4,423,048	2,313,848	2,728,676	16,620,847	5,537,469	4,727,905	6,852,090	12,119,522	12,653,881
Premium or Discount on Issuance of Bonds	3,269,653			60,756	353,777					
Payment to Refunded Bond Escrow Transfers Out	(3,020,566)	(4,223,103)	(2,313,848)	(2,728,676)	(53,264,017)	(5,537,469)	(4,727,905)	(6,852,090)	(12,119,522)	(12,653,881)
Total Other Financing Sources (Uses)	83,135,256	199,945		12,825,756	4,760				476,325	375,400
Net Change in Fund Balances	\$ 79,496,361	\$ (3,340,542)	\$ 373,451	\$ (18,851,457)	\$ (20,446,247)	\$ (11,743,264)	\$ (3,221,275)	\$ (118,786)	\$ 2,848,368	\$ 3,965,355
Debt Service As A Percentage Of Noncapital Expenditures	2.4%	10.8%	11.9%	10.8%	12.0%	10.6%	9.4%	8.9%	8.4%	8.1%

LUBBOCK COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Property Tax	Sales Tax	Boat and Motor Tax	Total
2003	\$ 16,761,549	\$ 12,578,105	\$ 2,674	\$ 29,342,328
2004	24,298,462	13,493,758	816	37,793,036
2005	26,194,522	14,109,684	1,228	40,305,434
2006	28,527,828	15,001,083	116	43,529,027
2007	33,150,387	15,657,683		48,808,070
2008	38,535,808	16,550,411		55,086,219
2009	43,546,117	16,789,335		60,335,452
2010	45,698,185	16,740,827		62,439,012
2011	47,389,665	17,718,530		65,108,195
2012	48,619,590	18,874,843		67,494,433

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
2003	\$ 7,936,503,266	\$ 1,146,500,633	\$ 659,732,000	\$ 8,423,271,899	0.19110
2004	8,076,653,049	1,262,431,969	373,417,508	8,965,667,510	0.25954
2005	9,214,233,179	1,403,624,337	724,135,636	9,893,721,880	0.25587
2006	10,374,845,321	1,405,264,560	735,609,658	11,044,500,223	0.261623
2007	10,880,263,318	1,746,120,753	705,420,210	11,920,963,861	0.285763
2008	11,912,136,911	1,847,807,029	702,439,568	13,057,504,372	0.306148
2009	12,691,774,242	2,009,130,131	688,625,425	14,012,278,948	0.326200
2010	13,204,650,438	2,014,381,046	788,497,363	14,430,534,121	0.329458
2011	13,515,820,204	2,050,480,372	693,930,142	14,872,370,434	0.329458
2012	13,998,015,199	2,091,657,444	783,358,616	15,306,314,027	0.329458

Source: Lubbock Central Appraisal District

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

Fiscal Year	Lubbock County Direct Rates			Overlapping Rates			Total Direct & Overlapping Rates
	Basic Rate	General Obligation Debt Service	Total Direct Rate	High Plains Water District	Lubbock County Hospital District		
2003	\$ 0.191100	\$ 0.000000	0.191100	\$ 0.008400	\$ 0.104350	\$	0.303850
2004	0.190460	0.069080	0.259540	0.008400	0.108960		0.376900
2005	0.192410	0.063460	0.255870	0.008400	0.107420		0.371690
2006	0.201183	0.060440	0.261623	0.008400	0.110340		0.380363
2007	0.225323	0.060440	0.285763	0.008400	0.114200		0.408363
2008	0.245412	0.060768	0.306180	0.008400	0.116610		0.431190
2009	0.268930	0.057270	0.326200	0.007940	0.120670		0.454810
2010	0.273640	0.055818	0.329458	0.007940	0.120840		0.458238
2011	0.280680	0.048778	0.329458	0.007850	0.120810		0.458118
2012	0.281946	0.047512	0.329458	0.007760	0.120720		0.457938

Source: Lubbock Central Appraisal District

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

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

Taxpayer	2012			2003		
	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	\$ 125,431,960	1	0.80%	\$ 114,600,000	1	1.36%
Texland Petroleum LP	104,184,385	2	0.66%			
Southwestern Public Service	106,547,727	3	0.68%	113,167,185	2	1.34%
United Supermarket LLC	64,099,369	4	0.41%	23,703,270	9	0.28%
Pyco Industries Inc.	63,440,400	5	0.40%	56,571,210	4	0.67%
Southwestern Bell Telephone LP	50,162,280	6	0.32%	78,893,581	3	0.94%
Atmos Energy/ West Tx Division	63,710,953	7	0.41%	28,958,248	7	0.34%
Merit Energy Company	47,587,730	8	0.30%			
BNSF Railway Co.	43,250,710	9	0.28%	35,117,955	5	0.42%
Wal-Mart Real Estate Business Trust	42,462,891	10	0.27%			
X-Fab				31,546,164	6	0.37%
U.S. Distribution Center LLC				24,573,083	8	0.29%
Eagle Pitcher				21,943,232	10	0.26%
Total	\$ 710,878,405		4.52%	\$ 529,073,928		6.28%

Source: Lubbock Central Appraisal District

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2003	\$ 16,774,158	\$ 16,257,293	96.92%	\$ 476,474	\$ 16,733,767	99.76%
2004	24,250,925	23,639,150	97.48%	540,163	24,179,313	99.70%
2005	26,128,954	25,328,631	96.94%	708,903	26,037,534	99.65%
2006	28,894,952	28,130,220	97.35%	663,993	28,794,213	99.65%
2007	33,721,116	32,881,632	97.51%	714,991	33,596,623	99.63%
2008	39,098,828	38,337,593	98.05%	611,789	38,949,382	99.62%
2009	44,471,509	43,576,154	97.99%	708,185	44,284,339	99.58%
2010	46,564,850	45,596,925	97.92%	726,546	46,323,471	99.48%
2011	48,085,546	47,140,690	98.04%	603,727	47,744,417	99.29%
2012	49,447,723	48,687,370	98.46%		48,687,370	98.46%

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

TABLE D-10

	Calendar Year				
	2002	2003	2004	2005	2006
\$	14,416,389 \$	15,882,610 \$	16,182,801 \$	17,594,558 \$	510,424
Agriculture, Forestry, Fishing	5,797,299	5,977,077	6,989,094	71,196,202	3,387,836
Mining	53,275,390	58,960,486	61,208,638	66,324,462	89,194,049
Construction	49,600,661	55,256,219	62,527,233	67,381,536	81,100,118
Manufacturing	171,499,898	187,621,356	295,870,013	210,885,524	45,694,849
Transportation, Communications, Utilities	208,863,162	231,847,173	236,461,845	260,059,191	241,175,686
Wholesale Trade	1,640,366,152	1,654,880,452	1,700,876,153	1,770,589,598	1,583,426,253
Retail Trade	9,621,210	7,164,104	5,079,804	1,371,002	46,141,250
Finance, Insurance, Real Estate	240,045,580	249,566,137	239,959,741	233,043,085	733,632,363
Services	944,696				5,369,206
Public Administration	6,019,157	2,021,656	6,138,994	4,720,275	20,820,279
All Other Outlets					
Total	\$ 2,400,449,594 \$	2,469,177,270 \$	2,631,294,316 \$	2,703,145,433 \$	2,850,452,313
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%
	Calendar Year				
	2007	2008	2009	2010	2011
\$	481,553 \$	1,266,519 \$	1,271,682 \$	1,286,096 \$	1,528,764
Agriculture, Forestry, Fishing	4,662,305	7,224,771	5,924,316	6,204,071	11,636,689
Mining	74,915,283	88,743,727	76,400,210	83,962,924	87,984,394
Construction	80,679,339	86,920,449	75,207,338	72,371,068	76,314,792
Manufacturing	48,491,220	60,601,677	54,943,064	61,336,662	90,768,629
Transportation, Communications, Utilities	226,341,015	266,589,575	252,244,768	243,894,984	255,559,292
Wholesale Trade	1,697,007,873	1,770,421,544	1,750,512,732	1,776,860,263	1,857,448,405
Retail Trade	57,757,219	62,480,185	56,951,005	53,860,438	57,816,248
Finance, Insurance, Real Estate	743,085,334	807,016,424	812,263,161	844,185,218	851,164,701
Services	3,165,678	3,572,138	3,920,104	4,203,787	4,291,994
Public Administration	21,431,727	20,482			
All Other Outlets					
Total	\$ 2,958,018,546 \$	3,154,857,491 \$	3,089,638,380 \$	3,148,165,491 \$	3,294,513,908
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%

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>
2003	0.50%	1.25%	6.25%
2004	0.50%	1.50%	6.25%
2005	0.50%	1.50%	6.25%
2006	0.50%	1.50%	6.25%
2007	0.50%	1.50%	6.25%
2008	0.50%	1.50%	6.25%
2009	0.50%	1.50%	6.25%
2010	0.50%	1.50%	6.25%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%

Source: State Comptroller

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

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

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Certificates of Obligation	Loans Payable and Capital Leases				
2003	\$ 79,935,000	\$	1,489,958	\$	81,424,958	1.81%	\$ 326
2004	79,440,000		1,273,976		80,713,976	1.74%	320
2005	76,610,000		1,011,436		77,621,436	1.61%	303
2006	73,695,000	12,765,000	737,559		87,197,559	1.81%	342
2007	73,265,000	12,455,000	451,854		86,171,854	1.67%	330
2008	69,910,000	12,020,000	153,813		82,083,813	1.67%	314
2009	66,440,000	11,565,000			78,005,000	1.32%	292
2010	62,850,000	11,090,000			73,940,000	1.33%	277
2011	59,120,000	10,595,000	476,325		70,191,325	1.23%	252
2012	55,235,000	10,080,000	722,318		66,037,318	1.09%	232

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

LUBBOCK COUNTY, TEXAS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Assessed Value (2)	Gross Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2003	\$ 249,800	\$ 8,423,271,899	\$ 79,935,000	\$	\$ 79,935,000	0.95%	\$ 320
2004	252,048	8,965,667,510	79,440,000	519,240	78,920,760	0.88%	313
2005	256,081	9,893,721,880	76,610,000	648,250	75,961,750	0.77%	297
2006	255,027	11,044,500,223	86,160,000	975,184	85,184,816	0.77%	334
2007	261,227	11,920,963,861	85,720,000	711,547	85,008,453	0.71%	325
2008	261,610	13,057,504,372	81,930,000	1,192,356	80,737,644	0.62%	309
2009	267,269	14,012,278,948	78,005,000	1,663,894	76,341,106	0.54%	286
2010	267,269	14,430,534,121	73,940,000	2,233,068	71,706,932	0.50%	268
2011	278,831	14,872,370,434	70,191,325	2,098,319	68,093,006	0.46%	244
2012	284,890	15,306,314,027	66,037,318	1,922,598	64,114,720	0.42%	225

(1) Annual government census

(2) From Table D-6

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

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to Government (1)	Amount Applicable to Government
Direct:			
Lubbock County, Texas	\$ 66,037,318	100.00%	\$ 66,037,318
TOTAL DIRECT DEBT			66,037,318
OVERLAPPING DEBT			
Special Districts:			
Lubbock County Hospital District	0		0
Lubbock County WC and ID No. 1	0		0
Cities:			
Idalou	2,998,600	100.00%	2,998,600
Lake Ransom Canyon	740,000	100.00%	740,000
Lubbock	910,955,001	100.00%	910,955,001
Shallowater	0		0
Slaton	10,150,000	100.00%	10,150,000
Wolfforth	17,000	100.00%	17,000
New Deal	0	100.00%	0
County-line Cities:			
Abernathy	0		0
School Districts:			
Idalou ISD	15,515,597	100.00%	15,515,597
Lubbock ISD	157,990,000	100.00%	157,990,000
Lubbock-Cooper ISD	7,862,299	100.00%	7,862,299
New Deal ISD	0		0
Roosevelt ISD	11,235,000	100.00%	11,235,000
Shallowater ISD	31,210,000	100.00%	31,210,000
County-line School Districts:			
Abernathy ISD	22,625,000	16.78%	3,796,475
Frenship ISD	270,101,622	99.61%	269,048,226
Lorenzo ISD	0		0
Slaton ISD	4,010,000	98.99%	3,969,499
Southland ISD	0		0
TOTAL OVERLAPPING DEBT			1,425,487,697
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,491,525,015

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Debt Limit	\$ 776,353,990	\$ 933,908,502	\$ 1,061,785,752	\$ 1,656,675,033	\$ 1,788,144,579	\$ 1,958,625,656	\$ 2,101,841,842	\$ 2,164,580,118	\$ 2,230,855,565	\$ 2,295,947,104
Total Net Debt Appl to Limit	79,935,000	78,920,760	75,961,780	85,484,816	85,008,453	80,737,644	76,341,106	71,706,932	67,616,681	63,216,681
Legal Debt Margin	696,418,990	854,987,742	985,823,972	1,571,190,217	1,703,136,126	1,877,888,012	2,025,500,736	2,092,873,186	2,163,238,884	2,232,730,423
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	10.30%	8.45%	7.15%	5.16%	4.75%	4.12%	3.63%	3.31%	3.03%	2.75%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 15,306,314,027
Debt Limit (15% of Assessed Value)	2,295,947,104
Debt Applicable to Limit:	
General Obligation Bonds	65,315,000
Less: Amount Set Aside for Repayment of	
General Obligation Debt	2,098,319
Total Net Debt Applicable to Limit	63,216,681
Legal Debt Margin	\$ 2,232,730,423

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Population (1)	249,800	252,048	256,081	255,027	261,227	261,610	267,269	267,269	278,831	284,890
Personal Income (3)	\$ 4,499,147,800	\$ 4,630,373,808	\$ 4,807,920,775	\$ 4,808,024,031	\$ 5,158,449,569	\$ 5,917,618,200	5,914,662,970	\$ 5,563,738,773	\$ 5,647,978,000	\$ 6,049,069,370
Per Cap Income (3)	\$ 18,011	\$ 18,371	\$ 18,775	\$ 18,853	\$ 19,747	\$ 22,620	22,130	\$ 20,817	\$ 21,233	\$ 21,233
Median Age (3)	32	32	31.4	31.1	30.6	32	30.6	31.6	31.6	29.4
Education Level in (3) Years of Schooling	12.8	12.8	12.4	12.4	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
School Enrollment (3)	28,879	28,355	28,847	28,492	28,191	28,639	28,976	28,685	35,347	46,848
Unemployment (2)	2.6%	2.9%	4.3%	4.05%	4.0%	3.8%	4.1%	6.1%	5.9%	6.2%

Data Sources:

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

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

Employer	2012			2004 *		
	Employees	Rank	% of Total Employees	Employees	Rank	% of Total Employees
Texas Tech University	4,994	1	15.28%	9,919	1	23.67%
Covenant Health System	2500-4999	6	7.65%	4,310	2	10.29%
TTU Health Sciences Center	3,656	2	11.19%	2,010	7	4.80%
Lubbock Independent School District	3,268	3	10.00%	3,504	3	8.36%
United Supermarkets (Corp.)	2,873	4	8.79%	2,156	5	5.15%
University Medical Center	2,816	5	8.62%	2,310	4	5.51%
City of Lubbock	2,221	8	6.80%	2,109	6	5.03%
A&T Communications	2,370	7	7.25%	500-999	14	1.19%
G Boren Services	1000-2499	11	3.06%	516	19	1.23%
Walmart Supercenter	1000-2499	12	3.06%	500-999	15	1.19%
Lubbock County	1,103	9	3.38%	950-1200	10	2.27%
Convergys Corporation	1,050	10	3.21%	1,450	9	3.46%
Lubbock State Supported Living Center	500-999	19	1.53%	850	11	2.03%
Frenship ISD	962	13	2.94%	639	13	1.53%
TDCJ- John T. Montford Unit	500-999	17	1.53%	755	12	1.80%
Caprock Home Health Services, Inc.	500-999	18	1.53%	250-499	35	0.60%
Lubbock-Cooper ISD	633	14	1.94%	444	22	1.06%
Wells Fargo Bank	595	15	1.82%	392	27	0.94%
Sonic Drive In	538	16	1.65%	425	25	1.01%
UMC Physician Network Services	494	20	1.51%			
Cingular				1750	8	4.18%
U.S. Postal Service				500-999	16	1.19%
State National Bank				500	17	1.19%
Tyco Fire Protection				525	18	1.25%
Texas Department of Transportation				474	20	1.13%
Gene Messer Ford				449	21	1.07%
Operator Service Company				427	23	1.02%
Lubbock Regional MHMR Center				427	24	1.02%
Chase Communication/Staffmark				400	26	0.95%
Lubbock Christian University				384	28	0.92%
Plains Capital Bank				371	29	0.89%
NTS Communication, Inc.				367	30	0.88%
American State Bank				355	31	0.85%
Dillards				341	32	0.81%
Cox Cable				339	33	0.81%
McLane High Plains				330	34	0.79%

Source: Lubbock Economic Development Alliance, Inc.

* Information only compiled every two years.

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Administration	46	46	46	47	47	48	50	50	53	52
Financial Administration	54	53	53	53	53	53	53	54	56	56
Judicial	89	87	87	89	88	89	92	92	92	94
Legal	84	88	88	88	88	97	110	110	125	154
Public Safety	279	279	279	286	318	363	477	488	495	502
Correctional	105	107	107	110	111	116	117	118	109	111
Facilities	38	38	38	38	40	59	59	59	59	59
Health	1	1	1	1	1	1	1	1	1	1
Welfare	5	5	5	5	5	5	5	5	5	5
Conservation	7	7	7	7	7	8	8	8	8	8
Elections	5	5	5	8	8	8	8	8	8	9
Culture/Recreation	4	4	4	6	6	6	7	7	7	7
Transportation	34	34	34	33	33	33	35	36	42	45
Total	751	754	771	805	886	1,022	1,036	1,060	1,103	

Source: County Payroll Department

The County does not have sufficient data available to provide information for the year 2003

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

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government										
County Clerk										
Number of Criminal Cases Filed	4,617	4,964	5,133	5,326	5,746	5,374	4,814	5,272	4,446	4,351
Number of Civil Cases Filed	1,604	1,974	2,119	2,141	2,329	1,425	1,212	1,252	1,398	1,090
Marriage Licenses- Formal	2,138	2,199	2,255	2,052	2,209	2,068	1,684	1,725	1,712	1,754
Marriage Licenses- Informal	25	36	28	44	75	82	122	199	105	94
Marriage Licenses- Hostile Fire Zone	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	6	10	Not Available	Not Available
Probate Cases	742	751	787	739	728	835	905	865	841	1,148
Commissioners' Court										
Number of Courts Held	24	24	24	24	24	24	24	24	24	24
Number of Additional Meetings Held	9	13	24	22	43	36	25	30	30	30
Commissioner Precinct #1										
Responded to Emails	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	1,242	5,430	Not Available
Phone Calls Received	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	651	933	Not Available
Number of Meetings Attended	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	370	498	Not Available
Commissioner Precinct #4										
Responded to Emails	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	5,352	Not Available
Phone Calls Received	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	780	Not Available
Number of Meetings Attended	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	526	Not Available
Information Services/ County Technology										
Work Orders	6,233	7,382	7,383	5,467	6,143	7,319	7,429	7,761	8,157	7,305
Elections Administration										
Confirmation Notices Mailed	Not Available	Not Available	Not Available	Not Available	Not Available	29,899	29,624	10,812	17,260	Not Available
Total Number of Applications Received	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	2,380	2,017	11,737	Not Available
Number of Duplicate Applications Received	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	396	246	157	Not Available
Number of Voter Registration Responses										
Completed and Returned	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	171	3,931	3	Not Available
Total Mail Handled	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	25,227
Total Mail Ballot Requests	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	2,242
Number of Election Workers Trained	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	701
Judicial Compliance										
Order thru Collections	Not Available	866,434	430,287	2,184,975	2,368,802	2,405,515	2,340,966	2,976,406	Not Available	Not Available
Actual Monies Received	Not Available	769,530	986,393	1,585,531	1,908,450	1,834,034	1,606,155	1,976,881	Not Available	Not Available
Exemptions	Not Available	242,396	189,448	334,039	344,352	392,601	348,621	435,824	Not Available	Not Available
Total Collections	Not Available	1,011,926	1,175,842	1,919,570	2,252,802	2,226,635	1,954,776	2,412,705	2,241,744	2,372,645
Total Number of Cases	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	6,577	8,880
% Collections	Not Available	86%	90%	88%	95%	93%	84%	66%	Not Available	Not Available

TABLE D-20 (cont)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Maintenance										
Number of Work Orders Processed	Not Available	Not Available	Not Available	Not Available	Not Available	8,490	11,172	11,527	16,345	14,900
Oversaw Permanent Improvements	Not Available	Not Available	Not Available	Not Available	Not Available	\$12,900,000	7,667,875	7,485,000	2,450,000	1,230,000
% Electrical Consumption Reduced	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	5%
Conservation										
Texas Cooperative Extension										
Number of Educ. Group Meetings	684	813	665	1,000	770	718	798	890	717	767
Total Attendance at Group Meetings	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	32,801	19,975
4-H Enrollment	4,808	6,144	3,518	5,684	5,968	4,482	4,657	4,967	5,621	4,957
Number of Traditional 4-H Club Member	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	275	299	272
Judicial										
County Courts										
Juvenile Cases Disposed	516	522	574	587	960	895	719	611	Not Available	Not Available
Criminal Cases Disposed	4,668	4,768	4,784	5,442	4,833	5,600	4,397	5,281	Not Available	Not Available
District Court										
Criminal Cases Disposed	3,939	3,691	3,791	3,863	4,203	4,154	3,691	4,268	5,093	Not Available
District Clerk										
Civil Law Cases Filed	1,218	1,092	1,215	1,107	1,127	1,399	1,176	3,250	1,694	1,634
Family Law Cases Filed	3,061	3,012	3,216	3,079	3,054	3,077	3,348	2,605	3,003	2,868
Tax Law Cases Filed	200	217	256	201	94	207	132	291	309	288
Child Support Garnishment Orders	14,426	14,403	15,525	16,382	17,339	16,069	15,403	14,233	14,680	584
Juror Summons	65,429	47,263	49,020	55,192	55,000	56,212	60,554	51,528	58,789	Not Available
Juvenile Cases	513	514	409	410	564	496	399	355	557	309
Passports	191	487	709	651	1,647	836	433	602	557	785
Law Library										
Number of Visitors	4,787	4,894	4,608	4,985	4,395	4,661	4,916	4,608	5,450	5,322
Number of Volumes	20,600	21,127	21,491	21,946	22,290	16,087	13,064	14,909	13,357	13,563
Dispute Resolution Center										
Inquiries and referrals- South Plains ADR	Not Available	Not Available	Not Available	Not Available	2,537	2,635	2,811	3,052	3,673	4,035
Inquiries and referrals- Texas Rural Med.	Not Available	Not Available	Not Available	Not Available	46	725	52	140	65	35
Number Assisted- TRMS	Not Available	Not Available	Not Available	Not Available	100	63	34	180	117	56
Inquiries and referrals- Comm. Super. Cont	Not Available	Not Available	Not Available	Not Available	296	195	152	62	148	172
Average Collection Rate- Community Super	Not Available	Not Available	Not Available	Not Available	72%	67%	75%	69%	71%	70%
Average Monthly Coll.- Community Super.	Not Available	Not Available	Not Available	Not Available	31,116	75,249	81,988	77,490	74,470	96,048
Justice of the Peace #1										
Civil Cases Filed	683	600	1,026	1,023	1,285	1,771	1,610	1,475	1,212	1,366
Criminal Cases Filed	6,967	6,345	6,492	5,896	6,288	4,809	3,521	4,664	4,344	3,566
Justice of the Peace #2										
Civil Cases Filed	822	796	836	882	1,098	2,235	1,084	980	1,147	1,204
Criminal Cases Filed	5,144	5,116	4,709	4,736	4,405	8,415	5,115	4,667	5,804	4,198
Justice of the Peace #3										
Civil Cases Filed	830	1,040	1,063	1,056	1,099	1,062	1,135	1,080	1,249	5,095
Criminal Cases Filed	3,122	3,840	3,632	3,725	3,546	3,699	3,435	2,630	2,636	1,860

TABLE D-20 (cont)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Justice of the Peace #4										
Cases Filed:										
Civil Cases	424	460	506	560	705	744	876	789	778	830
Criminal Cases	6,831	10,422	10,007	8,474	7,597	6,316	7,084	5,313	5,199	5,275
Cases Disposed:										
Criminal Cases	6,488	9,509	11,132	9,865	7,110	6,236	6,387	5,725	4,551	4,784
Civil Cases	538	525	591	584	672	698	874	769	888	796
Legal										
Criminal District Attorney										
Cases Received	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	14,332	13,119	14,444	12,429	13,262
Felony Cases Under Indictment	3,131	3,240	3,527	3,934	Not Availabl	3,489	3,758	3,921	3,433	3,754
Misdemeanor Cases Under Indictment	4,827	4,995	5,234	8,345	Not Availabl	5,396	4,812	5,319	4,410	4,353
Cases Filed	8,200	8,317	8,816	9,667	Not Availabl	8,986	8,797	9,439	8,152	8,267
Felony Cases Closed	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	4,055	5,192	1,838	5,770	6,995
Misdemeanor Cases Closed	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	5,249	6,694	2,158	8,180	9,177
Total Jury Trials	74	116	116	125	Not Availabl	105	96	73	76	74
County Judge										
Probate Cases Filed	742	749	779	727	716	806	796	828	841	804
Mental Health Cases Filed	337	372	368	251	283	264	509	269	124	416
Guardianship Cases Filed	81	86	89	87	108	108	97	97	283	133
Hearings Held	Not Availabl	498	662	744	862	961	830	885	1,023	555
Public Defender										
# of Counties Participating	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	65	70	70	70	173
Cases Closed	Not Availabl	Not Availabl	Not Availabl	Not Availabl	Not Availabl	6	9	7	7	9
Financial										
County Auditor										
Accounts Payable Checks Processed	10,045	9,871	9,366	8,441	10,100	10,284	9,075	9,399	10,087	8,914
Payroll Checks Issued	Not Availabl	Not Availabl	24,201	24,192	25,324	26,708	29,294	30,278	31,522	31,398
Grants Processed	30	57	55	55	61	61	76	71	75	69
Bank Reconciliations Done	Not Availabl	Not Availabl	Not Availabl	Not Availabl	624	758	796	798	840	845
Cash Counts Done	Not Availabl	Not Availabl	161	299	82	155	221	243	225	262
Budget Amendments Processed	Not Availabl	Not Availabl	224	269	208	223	220	229	222	212
County Treasurer										
Cash Receipts Processed	8,134	8,243	4,858	4,715	4,622	6,825	6,769	5,331	7,115	6,939
Jury Checks Issued	2,289	1,791	2,407	17,082	16,906	16,466	17,769	15,720	17,331	14,380
Tax Assessor/Collector										
Automobile Registrations	209,468	209,169	216,403	224,868	228,469	220,728	232,559	233,992	235,152	Not Availabl
Beer and Wine Permits Issued	396	368	300	302	260	267	359	290	269	Not Availabl

TABLE D-20 (cont)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Human Resources										
Applications Accepted (by person)	2,659	2,973	2,325	4,680	3,561	4,346	7,004	8,719	6,297	5,328
New Hires Processed	210	157	161	226	238	273	270	265	228	235
Separations Processed	178	114	144	159	168	195	171	216	208	205
Purchasing										
Purchase Orders	2,617	2,610	2,598	2,604	2,627	2,084	2,705	2,271	2,676	2,606
Formal RFDs/ Bids	50	49	37	33	28	27	38	32	34	36
Informal Bids/ Quotes	72	67	94	106	102	185	234	261	287	139
New Contracts	7	8	4	7	6	4	6	9	7	5
Contract Renewals	18	24	20	19	22	27	32	29	25	24
Public Safety										
County Jail										
Average Daily Jail Population	955	953	946	947	969	731	724	794	1,057	1,070
Average Daily # of Contract Inmates	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	237	243	199	0	Not Availab
Average Daily # of Federal Inmates	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	67	64
Sheriff										
E-911 Calls Received	14,558	13,937	10,122	11,242	11,445	15,552	18,735	12,234	Not Availab	Not Availab
Warrants Received	14,004	15,868	17,630	16,956	13,669	12,913	14,499	15,085	Not Availab	Not Availab
Total Arrests	5,122	6,008	6,854	6,955	7,527	5,582	3,075	255	Not Availab	Not Availab
Total Incidents	2,865	3,426	2,986	3,101	2,718	2,796	3,019	2,562	Not Availab	Not Availab
Active Warrants	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	21,138	22,783
Calls for Service Patrol	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	12,034	13,187
Calls Received by Communications	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	114,387	163,004
Juvenile Justice Center										
Number of Residents	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	22,320	20,757	20,723
Number of Community Service Hours	13,701	18,791	14,812	14,110	13,029	14,527	12,688	11,526	12,441	12,070
County Inspector										
Total Number of Properties Inspected	601	5,253	472	467	473	412	372	348	355	381
Number of New Properties Inspected	400	345	311	308	272	245	112	185	176	133
Constable #1										
Civil Processed	Not Availab	Not Availab	689	950	935	995	643	912	865	1,513
Constable #2										
Civil Processed	Not Availab	Not Availab	Not Availab	Not Availab	Not Availab	252	1,084	1,275	950	873
Constable #3										
Civil Processed	745	887	960	942	962	956	892	1,178	1,280	Not Availab
Constable #4										
Civil Processed	Not Availab	Not Availab	486	572	731	1,053	1,048	1,076	934	1,657

TABLE D-20 (cont)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Medical Examiner										
Cases	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	273	422	582	544
Investigations	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	1,300	1,136	1,812	2,135
Life Gift Cases	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	43	52	37	29
Autopsy Report Requests	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	261	269	511	516
Allied Health Student Education	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	89	203	157	158
Cremation	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	803
General Assistance										
Number of Residents Assisted	1,625	1,591	1,606	1,855	1,728	2,090	2,162	1,709	1,648	1,190
Number of Pauper Funerals	59	62	43	52	77	70	91	81	69	74
Transportation										
Road and Bridges										
Work Orders Completed	Not Available	Not Available	Not Available	187	353	362	425	763	753	674
Miles of Roads Overlayed	38	36	30	29	0	13	12	41	46	37
County Road Maintained- Miles	1,167	1,167	1,167	1,167	1,167	1,177	1,187	1,189	1,187	1,187

Sources: Various County Departments

The Dispute Resolution Center was a new department added to the County in 2007, therefore, no data exists for 2003-2006.

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

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government										
Electronic Voting Machines	0	0	0	0	0	800	800	940	940	834
Courtroom Video Projection Systems	0	0	0	0	0	0	3	9	9	9
Public Safety										
Sheriff Stations	1	1	1	1	1	1	1	1	1	1
Sheriff Patrol Vehicles	Not Available	Not Available	Not Available	Not Available	120	120	120	120	120	159
Constable Vehicles	4	4	4	4	4	4	4	4	4	4
Culture and Recreation										
County Parks	4	4	4	4	4	4	4	4	4	4
Public Works										
Bridges	1	1	1	1	1	1	1	1	1	1
Roads (miles)	1,167	1,167	1,167	1,167	1,167	1,177	1,187	1,189	1,187	1,191

The County does not have sufficient data available to provide Sheriff Patrol Vehicle information for years 2003-2006.

Sources: Various County Departments

Other Supplementary Information

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

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

Independent Auditor's Report

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 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, 2012, which collectively comprise the Lubbock County, Texas's basic financial statements and have issued our report thereon dated February 12, 2013. 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.

Internal Control Over Financial Reporting

Management of Lubbock County, Texas is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Lubbock County, Texas's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lubbock County, Texas's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Lubbock County, Texas's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the audit committee, management, others within the entity, the Commissioners' Court, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Robison Johnston & Peltier LLP

February 12, 2013

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

Independent Auditor's Report

Report on Compliance with Requirements That Could Have a Direct and
Material Effect on each Major Program and on Internal Control Over Compliance
In Accordance With OMB Circular A-133

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

Members of the Commissioners' Court:

Compliance

We have audited Lubbock County, Texas's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lubbock County, Texas's major federal programs for the year ended September 30, 2012. Lubbock County, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Lubbock County, Texas's management. Our responsibility is to express an opinion on Lubbock County, Texas's compliance based on our audit.

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

In our opinion, Lubbock County, Texas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2012.

Internal Control Over Compliance

Management of Lubbock County, Texas is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Lubbock County, Texas's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and

to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lubbock County, Texas's internal control over compliance.

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

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, others within the entity, the Commissioners' Court, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Robison Johnston #Bttn LLP

February 12, 2013

LUBBOCK COUNTY, TEXAS**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012****A. Summary of Auditor's Results****1. Financial Statements**

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

One or more material weaknesses identified?

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

Internal control over major programs:

One or more material weaknesses identified?

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

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

10.435

USDA Agricultural Mediation Program

16.738

Family Recovery Court

16.738

DWI Court

16.738

Edward Byrne Memorial Justice Assistance Grant (JAG)

16.738

2009 Justice Assistance Grant Program

16.738

FY2010 Joint Enforcement Initiative

16.738

ARRA- JAG Joint Enforcement Initiative

16.738

CRTC & SAFPF Re-Entry Drug Court

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

Auditee qualified as low-risk auditee?

 X Yes No

LUBBOCK COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2012

B. Financial Statement Findings

2012-1

Lubbock County, Texas has executed a contractual depository agreement with a financial institution. This agreement, among other issues, provides assurances that all funds of Lubbock County, Texas will be adequately collateralized. Not all funds within Lubbock County, Texas are maintained at this institution and were not fully secured at all times during the current period.

C. Federal Award Findings and Questioned Costs

NONE

LUBBOCK COUNTY, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

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

LUBBOCK COUNTY, TEXAS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2012

2012-1

The County has implemented additional procedures that have provided for collateralization of all held funds subsequent to year-end.

LUBBOCK COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

EXHIBIT E-1

Page 1 of 2

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. ELECTION ASSISTANCE COMMISSION			
Passed Through Texas Secretary of State:			
<i>General HAVA Compliance</i>	90.401	78627	\$ 26,105
Total U.S. Election Assistance Commission			26,105
U. S. DEPARTMENT OF JUSTICE			
Passed Through Bureau of Justice Assistance:			
<i>State Criminal Alien Assistance Program</i>	16.606	2012-AP-BX-0711	53,430
<i>Bulletproof Vest Partnership Program</i>	16.607	11056670	3,195
Total Passed Through Bureau of Justice Assistance			56,625
Passed Through Office of the Governor:			
<i>Multi-Jurisdictional Truancy alternative Dispute Resolution Program</i>	16.523	2302602	65,244
<i>Multi-Jurisdictional Truancy Alternative Dispute Resolution</i>	16.523	2302603	3,287
<i>Expansion of Drug Court</i>	16.585	1836107	1,101
<i>Expansion of Drug Court</i>	16.585	1836106	51,406
<i>Domestic Violence Prosecution Unit</i>	16.588	1723609	3,193
<i>Domestic Violence Prosecution Unit</i>	16.588	1723608	61,626
<i>Family Recovery Court</i>	16.738	2196603	48,770
<i>DWI Court</i>	16.738	2196503	52,987
<i>Edward Byrne Memorial Justice Assistance Grant (JAG)</i>	16.738	2011-DJ-BX-2647	71,024
<i>Family Recovery Court</i>	16.738	2196604	886
<i>DWI Court</i>	16.738	2196504	1,550
<i>2009 Justice Assistance Grant Program</i>	16.738	2009-DJ-BX-1341	15,598
<i>CRTC & SAFFP Re-Entry Drug Court</i>	16.738	2410303	2,146
<i>CRTC & SAFFP Re-Entry Drug Court</i>	16.738	2410302	35,715
<i>FY2010 Joint Enforcement Initiative</i>	16.738	2010-DJ-BX-1082	1,366
<i>ARRA- JAG Joint Enforcement Initiative</i>	16.804	2009-SB-B9-1571	1,054
Total Passed Through Office of the Governor			416,953
Total U. S. Department of Justice			473,578
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Texas Department of Family and Protective Services:			
<i>Title IV-E, Legal Services</i>	93.658	23379118	39,311
Passed Through Texas Juvenile Probation Commission:			
<i>Title IV-E Administrative Reimb. Program</i>	93.658	TJPC-E-12-152	2,478
<i>Title IV-E Federal Foster Care Reimb. Program</i>	93.658	TJPC-E-12-152	100,290
Total Passed Through Texas Juvenile Probation Commission			102,768
Total U. S. Department of Health and Human Services			142,079
U. S. DEPARTMENT OF ENERGY			
Direct Program:			
<i>Energy Efficiency and Conservation Block Grant</i>	81.128	DE-EE0000893	38,284
Total U. S. Department of Energy			38,284

LUBBOCK COUNTY, TEXAS**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2012****EXHIBIT E-1**

Page 2 of 2

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF AGRICULTURE			
Passed Through State Department of Human Services:			
<i>School Breakfast Program *</i>	10.553	TX-1522007	\$ 36,806
<i>Food Distribution *</i>	10.555	152119A	\$ 5,062
<i>National School Lunch Program *</i>	10.555	TX-1522007	71,345
Total Passed Through State Department of Human Services			113,213
Passed Through Texas Rural Mediation Services:			
<i>USDA Agricultural Mediation Program</i>	10.435	49-044-0756001056	318,640
Total U. S. Department of Agriculture			431,853
DEPARTMENT OF HOMELAND SECURITY			
Passed Through Office of the Governor:			
<i>Emergency Management Performance Grant</i>	97.042	12-TX-EMPG-0944	23,508
Passed Through Texas Department of Public Safety:			
<i>Disaster Relief Public Assistance Grant</i>	97.036	FEMA 1931-DR-TX	165,566
<i>Hazard Mitigation Grant Program</i>	97.039	DR-1931-002	20,464
Total Passed Through Texas Department of Public Safety			186,030
Total Department of Homeland Security			209,538
STATE PROGRAM			
Passed Through Texas Department of Transportation:			
<i>Passed through South Plains Auto Theft Task Force</i>	N/A	SA-T01-10058-12	375,667
Total Texas Department of Transportation			375,667
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ 1,697,104

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

The accompanying notes are an integral part of this schedule.

LUBBOCK COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2012

Basis of Presentation

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