



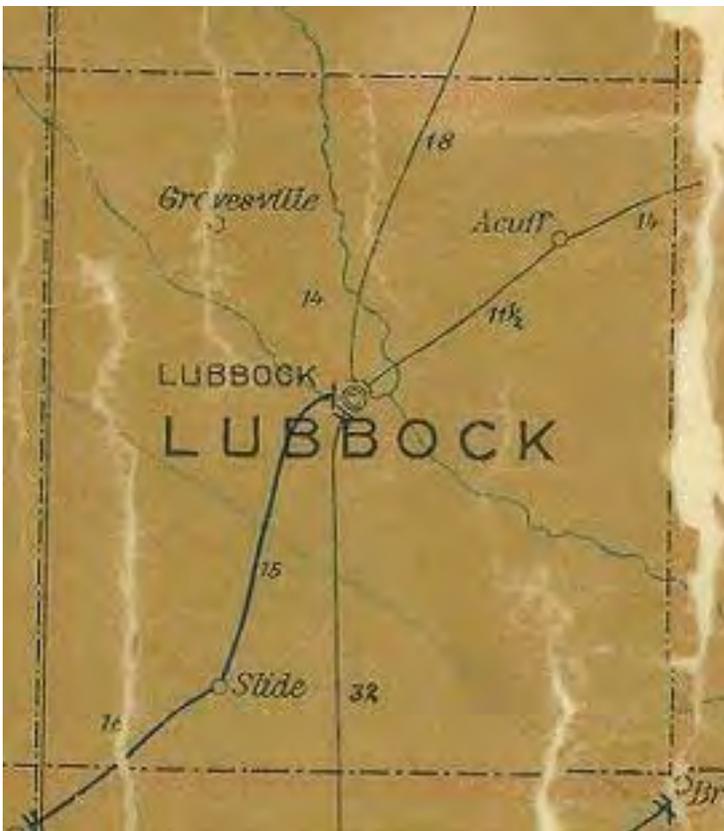
Annual Comprehensive Financial Report

Lubbock County
FY 2021-2022

For the year ended September 30, 2022

Office of the County Auditor

Kathy Williams, County Auditor



LUBBOCK COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2022

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
INTRODUCTORY SECTION		
Letter of Transmittal		1
GFOA Certificate of Achievement		6
Organizational Chart		7
List of Principal Officials		8
FINANCIAL SECTION		
Independent Auditor’s Report		10
Management’s Discussion and Analysis (Required Supplementary Information)		14
Basic Financial Statements		
Government-Wide Financial Statements:		
Government-Wide – Statement of Net Position	Exhibit A-1	24
Government-Wide – Statement of Activities	Exhibit A-2	25
Fund Financial Statements:		
Balance Sheet – Governmental Funds	Exhibit A-3	26
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	Exhibit A-4	27
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	Exhibit A-5	28
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	Exhibit A-6	29
Statement of Net Position – Internal Service Funds	Exhibit A-7	30
Statement of Revenues, Expenses, and Changes in Fund Net Position – Internal Service Funds	Exhibit A-8	31
Statement of Cash Flows – Internal Service Funds	Exhibit A-9	32
Statement of Net Position – Fiduciary Funds	Exhibit A-10	33
Statement of Changes in Fiduciary Net Position- Fiduciary Funds	Exhibit A-11	34
Notes to Financial Statements (an Integral Part of the Basic Financial Statements)		35

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
REQUIRED SUPPLEMENTARY INFORMATION		
Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios – TCDRS	Exhibit B-1	72
Schedule of Employer Contributions - TCDRS	Exhibit B-2	73
Schedule of Changes in the Total OPEB Liability and Related Ratios – Lubbock County Retiree Health Insurance Plan	Exhibit B-3	74
Budgetary Comparison Schedule- General Fund	Exhibit B-4	75
Budgetary Comparison Schedule- American Rescue Plan Act Fund	Exhibit B-5	76
Budgetary Comparison Schedule- Tax Road Bond Construction	Exhibit B-6	77
Notes to Required Supplementary Information		78
SUPPLEMENTARY INFORMATION		
Combining Statements and Budgetary Comparison Schedules as Supplementary Information:		
Combining Balance Sheet – Nonmajor Governmental Funds	Exhibit C-1	81
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	Exhibit C-2	82
Special Revenue Funds:		
Combining Balance Sheet – Nonmajor Special Revenue Funds	Exhibit C-3	83
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds	Exhibit C-4	89
Budgetary Comparison Schedules for Special Revenue Funds:		
Consolidated Road and Bridge	Exhibit C-5	95
Precinct No. 1 Park Fund	Exhibit C-6	96
Slaton/Roosevelt Parks	Exhibit C-7	97
Idalou/New Deal Parks	Exhibit C-8	98
Shallowater Park	Exhibit C-9	99
LCETRZ Tax Increment	Exhibit C-10	100
Safe School Program/JJAEP	Exhibit C-11	101
TJJD-R Regional Diversion	Exhibit C-12	102

LUBBOCK COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
STAR Program	Exhibit C-13	103
Juvenile Probation Fund	Exhibit C-14	104
Juvenile Probation Grant	Exhibit C-15	105
Juvenile Detention Fund	Exhibit C-16	106
Juvenile Food Service	Exhibit C-17	107
Juvenile Title IV-E	Exhibit C-18	108
Re-Entry Drug Court	Exhibit C-19	109
CJD DWI Court	Exhibit C-20	110
Online Access	Exhibit C-21	111
CJD Drug Court	Exhibit C-22	112
Drug Court Fee	Exhibit C-23	113
Dispute Resolution	Exhibit C-24	114
USDA Ag Mediation	Exhibit C-25	115
Domestic Relations Office	Exhibit C-26	116
Mediation Grant	Exhibit C-27	117
HOT & STVR Tax	Exhibit C-28	118
Law Library	Exhibit C-29	119
Election Services Fund	Exhibit C-30	120
HAVA	Exhibit C-31	121
Election Admin Fee	Exhibit C-32	122
Election Equipment Fund	Exhibit C-33	123
Records Preservation District Clerk	Exhibit C-34	124
Records Preservation County Clerk	Exhibit C-35	125
County Records Preservation	Exhibit C-36	126
Court House Security	Exhibit C-37	127
Court Record Preservation	Exhibit C-38	128
Truancy Prevention & Diversion	Exhibit C-39	129
Historical Commission	Exhibit C-40	130
Child Abuse Prevention	Exhibit C-41	131
Co & Dist Court Technology	Exhibit C-42	132
District Court Record Technology	Exhibit C-43	133
County Clerk Archive	Exhibit C-44	134
Community Economic Development	Exhibit C-45	135
JP 1 Justice Court	Exhibit C-46	136
JP 2 Justice Court	Exhibit C-47	137
JP 3 Justice Court	Exhibit C-48	138
JP 4 Justice Court	Exhibit C-49	139
Court Facility Fee	Exhibit C-50	140
Judicial Education & Support	Exhibit C-51	141

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
Language Access	Exhibit C-52	142
Sheriff Contraband	Exhibit C-53	143
Inmate Supply	Exhibit C-54	144
VINE	Exhibit C-55	145
Homeland Security	Exhibit C-56	146
Hazard Mitigation Grant	Exhibit C-57	147
Project Safe Neighborhood	Exhibit C-58	148
LEOSE Sheriff	Exhibit C-59	149
Sheriff Commissary Salary	Exhibit C-60	150
LECD Grant	Exhibit C-61	151
MAT Re-Entry Program	Exhibit C-62	152
TAG Grant	Exhibit C-63	153
CDA Business Crimes	Exhibit C-64	154
CDA Contraband Fund	Exhibit C-65	155
South Plains Auto Theft	Exhibit C-66	156
JAG Grant	Exhibit C-67	157
CDA Border Prosecution	Exhibit C-68	158
CDA Victim Advocacy	Exhibit C-69	159
 Debt Service Funds:		
Combining Balance Sheet – Nonmajor Debt Service Funds	Exhibit C-70	160
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Debt Service Funds	Exhibit C-71	161
 Budgetary Comparison Schedules for Debt Service Funds:		
Refunding Bonds Series 2016	Exhibit C-72	162
Unlimited Tax Road Bond 2019	Exhibit C-73	163
Refunding Bonds Series 2021	Exhibit C-74	164
Refunding Bonds Series 2013	Exhibit C-75	165
Special Tax Revenue Bonds	Exhibit C-76	166

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
Capital Project Funds:		
Combining Balance Sheet – Nonmajor Capital Project Funds	Exhibit C-77	167
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Project Funds	Exhibit C-78	168
Budgetary Comparison Schedules for Capital Project Funds:		
MPO Road Construction	Exhibit C-79	169
CRTC Renovations #2	Exhibit C-80	170
Permanent Improvement	Exhibit C-81	171
Venue Capital Project	Exhibit C-82	172
Internal Service Funds:		
Combining Statement of Net Position	Exhibit C-83	173
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	Exhibit C-84	174
Combining Statement of Cash Flows	Exhibit C-85	175
STATISTICAL SECTION (Unaudited)		
Statistical Section Contents		176
Net Position by Component	Table E-1	177
Expenses, Program Revenues, and Net (Expense) Revenue	Table E-2	178
General Revenues and Total Change in Net Position	Table E-3	179
Fund Balances of Governmental Funds	Table E-4	180
Changes in Fund Balances of Governmental Funds	Table E-5	181
Tax Revenues by Sources, Governmental Funds	Table E-6	182
Assessed Value and Estimated Actual Value of Taxable Property	Table E-7	183
Direct and Overlapping Property Tax Rates	Table E-8	184
Principal Property Taxpayers	Table E-9	185
Property Tax Levies and Collections	Table E-10	186
Taxable Sales by Category	Table E-11	187
Direct and Overlapping Sales Tax Rates	Table E-12	188
Sales Tax Revenue Payers by Industry	Table E-13	189
Ratios of Outstanding Debt by Type	Table E-14	190
Ratios of Tax Supported Bonded Debt Outstanding	Table E-15	191
Direct and Overlapping Governmental Activities Debt	Table E-16	192
Legal Debt Margin Information	Table E-17	193
Demographic and Economic Statistics	Table E-18	194

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS (CONCLUDED)

	<u>Statement Identification</u>	<u>Page No.</u>
Principal Employers	Table E-19	195
Full-Time-Equivalent County Government Employees by Function/Program	Table E-20	196
Operating Indicators by Function/Program	Table E-21	197
Capital Assets Statistics by Function/Program	Table E-22	201
OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		202
Report on Compliance For Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance		204
Report on Compliance For Each Major State Program and Report on Internal Control over Compliance Required by the State of Texas UGMS		207
Schedule of Findings and Questioned Costs		210
Schedule of Prior Audit Findings		213
Corrective Action Plan		214
Schedule of Expenditures of Federal and State Awards	Exhibit F-1	215
Notes to the Schedule of Expenditures of Federal and State Awards		218

INTRODUCTORY SECTION

LUBBOCK COUNTY

Kathy Williams
County Auditor

Rhonda Scott
First Assistant Auditor



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Lubbock, Texas 79408-3536
Phone: (806) 775-1097
Fax: (806) 775-7917

March 17, 2023

The Honorable Board of District Judges
The Honorable Commissioners Court
Lubbock County, Texas

Ladies and Gentlemen:

The Annual Comprehensive Financial Report (ACFR) of Lubbock County is submitted herewith in compliance with the requirements of Chapter 114.025 and Chapter 115.045, 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, rest 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 generally accepted accounting principles generally accepted (GAAP) in the United States of America. All disclosures necessary to enable the reader to gain an understanding of Lubbock 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 the 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. However, the internal control structure for monitoring all sub-recipients for the American Rescue Plan Act was not established by the Lubbock County Commissioners Court or the Grant Administrator for ARPA funds. Although this internal control structure is subject to periodic evaluation by appropriate management and audit staff of the County Auditor's Office, an evaluation did not occur for sub-recipients that did not report any expenses. Lubbock County will implement a corrective action plan to address the grant requirements within the 2022 OMB Compliance Supplement and will establish a policy, implement procedures for sub-recipient's monitoring and risk assessment and maintain a record of all award agreements identifying sub-recipient's compliance obligations.

These financial statements and supplemental financial information have been audited by Bolinger, Segars, Gilbert and Moss 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, 2022, 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 unmodified opinion on the County's financial statements for the fiscal year ended September 30, 2022, and that the statements are fairly presented in conformity with GAAP. The auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Lubbock County was part of the broader, state and federally mandated "Single Audit" designed to meet the special needs of state and federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of state and federal awards. The independent auditor concluded, based upon the audit, that noncompliance with regards to the monitoring of some sub-recipients for American Rescue Plan Act (ARPA) funding was merited. These reports are available in this year's Comprehensive Annual Financial Report.

GMP requires 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 the MD&A and should be read in conjunction with it. Lubbock County's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE GOVERNMENT

Lubbock County, as a political subdivision of the State of Texas, provides only those services allowed, or implied, by the State Constitution or statute. These services include, but are not limited to, judicial, law enforcement, detention facilities, juvenile service, 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 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, Mental Health and Mental Retardation Board and the Lubbock County Expo Center, are appointed or voted on by the Lubbock County Commissioners Court.

In accordance with Section 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 spring departments submit personnel request to the personnel committee and technology request to the ITS director, these reviewed request as well as the departments' budget request are submitted to the County Auditor. The County Auditor compiles and reviews the budget request, and with the Commissioners Court, holds budget workshops and public hearings with department directors. 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 1st, plus the County Auditor's estimates 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 appropriated budget is prepared by fund, department, and function at the legal level of budgetary control. The categories of salary and benefits, operating expenditures and capital outlay are the legal levels used. The Commissioners Court doesn't not allow departments to transfer salary appropriation to non-salary line items without specific Court authorization. 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 has the benefit of a favorable economic environment and local indicators point to continued stability. Lubbock County, encompassing a 901 square mile area of the South Plains region of West Texas and is the main trade center for the 29 counties in the South Plains area. According to the 2020 Census data, Lubbock County has a population of approximately 310,000 citizens which is up 11.4% from the 2010 Census.

While Agriculture is the major and basic industry of Lubbock County, top tax payers are diverse with utilities, a railroad, numerous retail, wholesale, and service industries situated largely in the City of Lubbock.

Although the City of Lubbock comprises approximately 135.9 square miles or 85% of the total population of Lubbock County, most main cities in Lubbock County including the cities of Wolfforth, Shallowater and Idalou experienced substantial growth.

Lubbock County maintains a diversified economic base. With the economic contributions of Texas Tech University and Texas Tech University School of Medicine as well as new businesses, all located within Lubbock County, the economy has experienced a steady growth over the past several years; despite the COVID-19 pandemic and 8% inflation. Nevertheless, this trend is still expected to continue. The economic outlook for Lubbock County remains positive for the near future. The local unemployment rate hovered around 3.1% in September 2022.

Major industrial investments are up as Lubbock County's industrial market's current conditions show a 95.7% total occupancy rate with such business as an Amazon fulfillment center based in the county. New construction and septic system permits are up as well with companies like Leprino Foods announcing its plant will be located in East Lubbock. New housing development continues to add to the Lubbock County tax base; with single family properties at 56.7% and commercial properties at 17.7%. The three *major* health care systems, Covenant Health which includes Grace Clinic, University Medical Center Health System (UMC) and the Lubbock Heart & Surgical Hospital, continue to experience significant expansions. Retail businesses such as Walmart, H-E-B, United Supermarkets, and an array of both local and national restaurants contribute to Lubbock County's aggressive growth.

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. Policies include but are not limited to Budget Policy and Procedures, Personnel Policy, Fund Balance Policy, and Debt Management Policy. The County has documented their best practices for a Capital Improvement Program and a Technology Policy with formalization of such policies to occur in the spring of 2023.

Major Initiatives

The 2022 Budget continues to hold the established principles in Lubbock County of conservative fiscal planning. In formulating the 2022 Budget, the Commissioners' Court *major* initiatives included funding the Lubbock County Sheriffs request for the last phase of the salary STEP plan which required the Lubbock County citizens to vote on the tax rate. With the Court's primary focus on maintaining public safety, a balanced budget was accomplished with the citizens of Lubbock County approving a tax rate of \$0.359990 per \$100 valuation.

Major Funding Issues Facing 2022 Budget

Preserving reserves during the current economic uncertainties of a pandemic while maintaining essential services in a growing community was a compelling factor in shaping the annual budget. The primary challenge faced by Lubbock County in preparing the 2022 Budget were to reconcile budget needs within the S.B.2 tax rate cap of 3.5% on property tax revenues while funding the Lubbock County Sheriffs \$5.6 million budget request for salary pay items. Overall, the issues faced by Lubbock County in preparing the 2022 Budget were to maintain current operations, provide funding for salary expenditures, granting capital expenditures for heavy equipment and vehicles while considering excess funds as earmarked for capital expenditures and not utilized for ordinary operating expenditures.

To sustain the growth that Lubbock County is experiencing, public safety was a primary focus. This included the Lubbock County Sheriffs \$5.6 million budget request for salary pay items, reclassifying 46 positions in the Detention Center, and proving the eleven Volunteer Fire Departments with the means to replace needed protective equipment. In addition, funding for COLAs to non-law enforcement County employees, granting 33 new positions for 10 departments and funding additional capital expenditures for road and bridged infrastructure were accomplished with this budget.

Long Term Financial Planning

The County has a 5-year strategic plan that includes public safety, development of infrastructure, building use and capital improvements. Discussions occur throughout the year to plan for future needs of the County. The Facilities Director, Information Technology Services Director as well as the Road and Bridge Director present a 5-year plan to Commissioners' Court for consideration during budget hearings to allocate resources for improvements and/or expansion. Other department directors present plans as needed. After careful consideration the court will set priorities and appropriate funding for annual and multi-year projects.

During FY2022, Lubbock County continued to develop a plan to disburse funds received for American Rescue Plan Act (ARPA) with the additional resources provided by the US Treasury to fund long-term strategies that addressed the public health and economic impact of COVID-19. Due to the allocation of just over \$60 million, the Court produced a tentative list to highlight their priorities for use of the ARPA funds. This list includes a public health response to COVID19, negative economic impacts, services to disproportionately impacted communities, premium pay for essential workers, infrastructure projects, and public sector revenue loss. With approximately \$30 million spent in FY2022, additional resources to fund long-term strategies to address the public health and economic impact of COVID-19 will be allocated during the FY2023-FY2026 budgets.

ACKNOWLEDGEMENTS

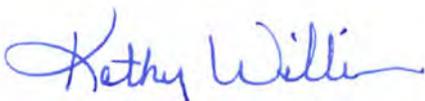
Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lubbock County for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2021. This was the 15th year Lubbock County has received this award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized ACFR. This report satisfied both GAAP and applicable legal requirements. A certificate of Achievement is valid for a period of one year only. We believe that our current ACFR 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.

In addition, Lubbock County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2022 fiscal year beginning October 1, 2021. This was the 14th year that the government has achieved this award. 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, and operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

The preparation of the annual comprehensive financial report on a timely basis was made possible by the dedicated services of the Lubbock County 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 Lubbock County's Commissioners' Court, all Elected and Appointed Officials, and Department Directors for their interest and support in planning and conducting the financial operations of Lubbock County in a responsible manner.

Respectfully submitted,



Kathy Williams

Lubbock County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Lubbock
Texas**

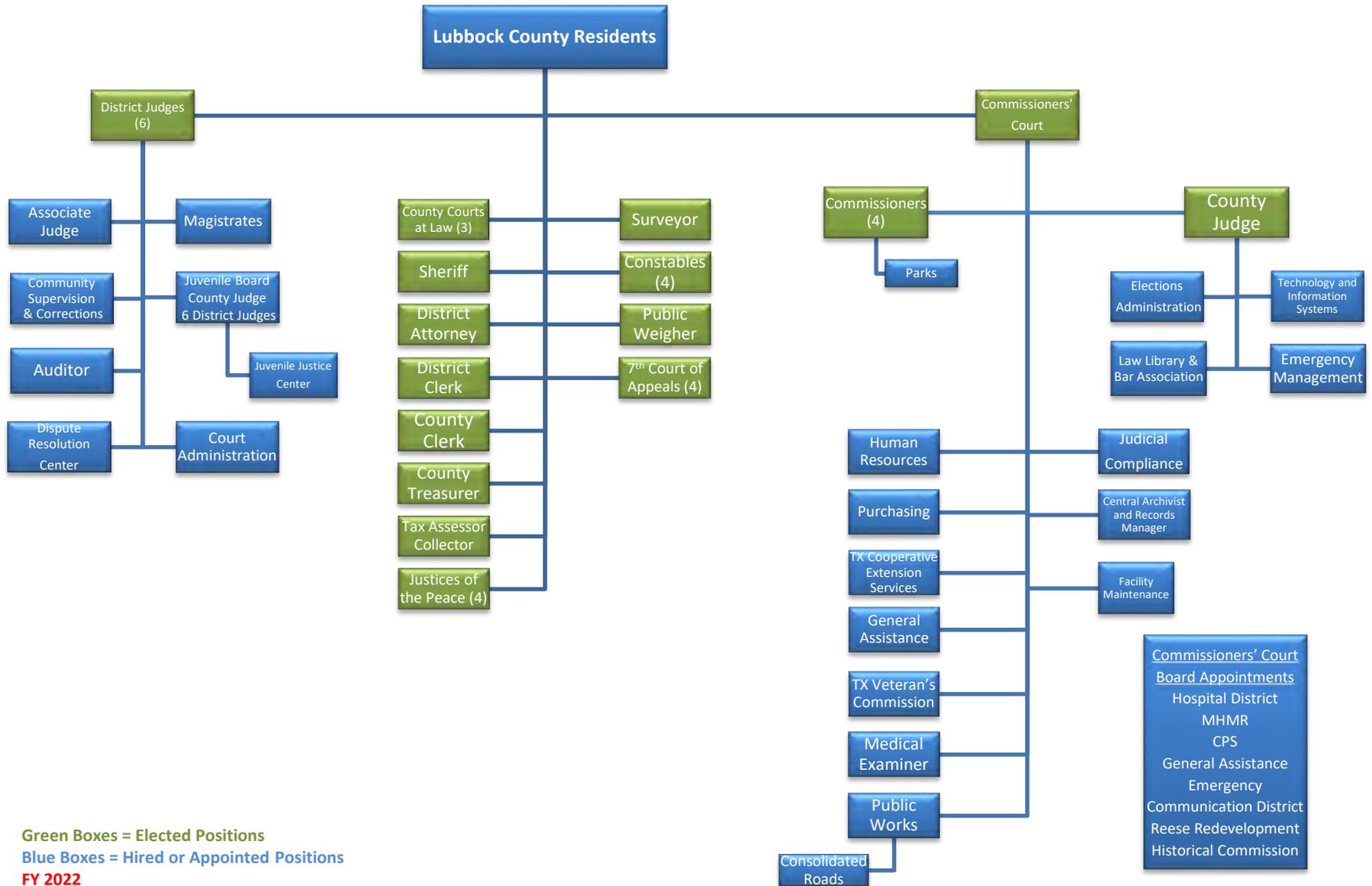
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morill

Executive Director/CEO

Lubbock County Organization Chart



Green Boxes = Elected Positions
 Blue Boxes = Hired or Appointed Positions
 FY 2022

LUBBOCK COUNTY, TEXAS

LIST OF PRINCIPAL OFFICIALS
AS OF SEPTEMBER 30, 2022

Principal Officials

Name	Office
District Courts	
Ann-Marie Carruth	Judge, 72nd Judicial District
Phillip Hays	Judge, 99th Judicial District
John McClendon III	Judge, 137th Judicial District
Douglas Freitag	Judge, 140th Judicial District
Leslie Hatch	Judge, 237th Judicial District
William R. Eichman II	Judge, 364th Judicial District
Barbara Sucsy	District Clerk
K. Sunshine Stanek	Criminal District Attorney
Commissioners' Court	
Curtis Parrish	County Judge
Terence Kovar	Commissioner, Precinct No. 1
Jason Corley	Commissioner, Precinct No. 2
Gilbert Flores	Commissioner, Precinct No. 3
Chad Seay	Commissioner, Precinct No. 4
County and Precinct Officials	
Mark J. Hocker	Judge, County Court at Law #1
Drue Farmer	Judge, County Court at Law #2
Benjamin Webb	Judge, County Court at Law #3
Brian P. Quinn	Chief Justice Seventh Court of Appeals, Place 1
Judy Parker	Justice Seventh Court of Appeals, Place 2
Patrick A. Pirtle	Justice Seventh Court of Appeals, Place 3
Lawrence M. Doss	Justice Seventh Court of Appeals, Place 4
Dean Stanzione	Director of Court Administration
Kelly Pinion	County Clerk
Kelly Rowe	Sheriff
Ronnie Keister	Tax Assesor-Collector
Chris Winn	County Treasurer
Kathy Williams	County Auditor
William A. Carter II	Director of Juvenile Probation
David Rowan	Director of Community Supervision and Correction
Melissa McNamara	Court Magistrate
Stephen L. Johnson	Associate Judge
Roxzine Stinson	Elections Administrator
Jim Hansen	Justice of the Peace, Precinct 1
Susan Rowley	Justice of the Peace, Precinct 2
Aurora Chaides Hernandez	Justice of the Peace, Precinct 3
Lance Cansino	Justice of the Peace, Precinct 4
Paul Hanna	Constable, Precinct 1
Jody Barnes	Constable, Precinct 2
Marina Garcia	Constable, Precinct 3
Tony Jackson	Constable, Precinct 4

LUBBOCK COUNTY, TEXAS

**LIST OF PRINCIPAL OFFICIALS
AS OF SEPTEMBER 30, 2022**

Principal Officials

Name	Office
Clint Wehrman	Director of Purchasing
Greg George	Director of Human Resources
Lorri Jarnagin	Director of Judicial Compliance
Diana Gurule-Copado	Director of General Assistance
Natalie Harvill	Director of Facilities
D. Gene Valentini	Director of Dispute Resolution
Isaac Badu	Director of Technology and Information Solutions
Kylie Lewis-Nolan	Central Archivist/Records Manager
Amanda Say	1st Assistant DA
Ronda Alexander	Texas A&M Agrilife Extension Agent
Jennifer Davidson	Director of Public Works
Charles Addington	Chief Medical Examiner

FINANCIAL SECTION

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

Independent Auditor's Report

Commissioners' Court
Lubbock County, Texas
Lubbock, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas (the County), as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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 aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flow thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

We did not audit the financial statements of the discretely presented component unit (an enterprise fund), University Medical Center, Lubbock, Texas. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for University Medical Center, is based on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of University Medical Center were not audited in accordance with *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

GAAP requires that the Management's Discussion and Analysis, schedule of changes in net pension liability/asset and related ratios, schedule of employer contributions, schedule of changes in the total OPEB liability and related ratios, and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, 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 assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining statements and individual nonmajor budgetary comparison schedules and schedule of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the State of Texas Uniform Grant Management Standards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2023, on our consideration of the County'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 solely 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 the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 17, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Lubbock County, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Lubbock County, Texas (the County) we offer readers of the County's financial statements this narrative overview and analysis of the County's financial activities for the fiscal year ended September 30, 2022. We encourage readers to consider the information presented here in conjunction with the letter of transmittal, the independent auditor's report, and the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of Lubbock County exceeded its liabilities and deferred inflows on September 30, 2022 by \$203,617,452 (net position). Of this amount, the unrestricted net position increased by \$14,322,188 from \$46,511,786 to \$60,833,974. At the same time, the Net Position Invested in Capital Assets increased by \$12,592,440 to a total \$139,944,039.
- The County's total net position increased by \$26,916,231. At the end of calendar year 2021 - the fiscal year-end of Texas County & District Retirement System funds - the County's combined Net Pension Asset is \$19,260,034.
- The County's governmental funds ending fund balance is \$140,479,900 of which \$35,890,938, an increase of \$4,309,699, is available for spending at the County's discretion.
- The ending unassigned fund balance for the General Fund was \$35,890,938, or 29.51% of total general fund revenues and 35.82% of total expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These provide information about the activities of the County as a whole and present a long-term view of the County's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. For governmental activities, these statements tell how services were financed in the short-term as well as what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget. For proprietary activities, fund financial statements tell how goods or services of the County were sold to departments within the County and how the sales revenues covered the expenses of the goods or services.

The notes to the financial statements provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

Reporting the County as a Whole

The Statement of Net Position and the Statement of Activities

The Statement of Net Position provides an analysis of the County's overall financial condition and operations. The primary purpose of this analysis is to show whether the County is better or worse off as a result of the year's activities. The Statement of Net Position includes all the County's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the County's operations during the year. These apply the accrual basis of accounting which is the method used by most private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The County's revenues are separated into two categories: those provided by outside parties who share the costs of some programs and revenues provided by the taxpayers. All the County's assets are reported whether they serve the current year or future years. Liabilities are included regardless of whether they must be paid in the current or future years.

These two statements report the County's net position and changes in them. The County's net position (the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources) provide one measure of the County's financial health, or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the County, however, you should consider other financial factors as well (such as changes in the County's sales tax revenues or its property tax base) and non-financial factors (such as the condition of the County's facilities, unemployment rates and population growth or decline).

In the Statement of Net Position and the Statement of Activities, the following activities are presented.

- Governmental activities – Most of the County's basic services are reported here, including general government, financial administration, judicial, legal, public safety, correctional, facilities, welfare, conservation, elections, culture and recreation, transportation, and interest on long-term debt. Property taxes, sales taxes, licenses and permits, and grants finance most of these activities.
- Component unit – 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 for the primary government itself.

Reporting the County's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the County as a whole. Laws and contracts require the County to establish certain funds to account for specific activities, such as grants received through the Department of Justice and Department of Transportation. The County's administration establishes other funds to help it control and manage resources for particular purposes. The County's three kinds of funds – governmental, proprietary, and fiduciary – use different accounting approaches.

- Governmental funds – Most of the County's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the County's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.
- Proprietary funds – The County reports the activities for which it charges users (whether outside customers or other units of the County) in proprietary funds using the full accrual method, which is the same accounting method employed in the Statement of Net Position and the Statement of Activities. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.
- Fiduciary funds – The County is the trustee, or fiduciary, for certain funds. It is also responsible for other assets that – because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Lubbock County adopts an annual appropriated budget for its general fund (major fund). A budgetary comparison schedule has been provided for this fund to demonstrate budgetary compliance.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. Lubbock County's assets and deferred outflows of resources exceeded deferred inflows of resources and liabilities by \$203,617,452 at September 30, 2022.

The largest portion of the County’s net position (\$139,944,039) reflects its investment in capital assets (e.g., land, infrastructure, buildings, and equipment) less any related debt used to acquire these assets that is still outstanding. These assets are used to provide services to the citizens and are not available for future appropriation. Although the County’s investment in 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.

Table I
Lubbock County, Texas

NET POSITION

	Governmental Activities		Change
	2022	2021	2021-2022
Assets:			
Cash and Cash Equivalents	\$ 153,754,399	\$ 162,786,647	\$ (9,032,248)
Restricted Cash	3,857,798		3,857,798
Investments	28,605,597	11,543,944	17,061,653
Receivables, Net of Allowances for Uncollectibles	11,288,172	11,469,014	(180,842)
Prepaid Items	96,299	187,791	(91,492)
Net Pension Asset	19,260,034		19,260,034
Capital Assets, Net of Accumulated Depr & Amortization	<u>166,212,073</u>	<u>154,340,005</u>	<u>11,872,068</u>
Total Assets	<u>\$ 383,074,372</u>	<u>\$ 340,327,401</u>	<u>\$ 42,746,971</u>
Deferred Outflows of Resources	<u>\$ 24,232,063</u>	<u>\$ 28,258,342</u>	<u>\$ (4,026,279)</u>
Liabilities:			
Accounts Payable and Other Current Liabilities	\$ 11,934,541	\$ 42,685,083	\$ (30,750,542)
Current Portion of Long-term Liabilities	9,267,752	8,184,982	1,082,770
Long-term Liabilities	<u>110,398,681</u>	<u>127,382,459</u>	<u>(16,983,778)</u>
Total Liabilities	<u>\$ 131,600,974</u>	<u>\$ 178,252,524</u>	<u>\$ (46,651,550)</u>
Deferred Inflows of Resources	<u>\$ 72,088,009</u>	<u>\$ 13,631,998</u>	<u>\$ 58,456,011</u>
Net Position:			
Invested in Capital Assets	\$ 139,944,039	\$ 127,351,599	\$ 12,592,440
Restricted	2,839,439	2,837,836	1,603
Unrestricted	<u>60,833,974</u>	<u>46,511,786</u>	<u>14,322,188</u>
Total Net Position	<u>\$ 203,617,452</u>	<u>\$ 176,701,221</u>	<u>\$ 26,916,231</u>

The County has restricted net position totaling 1.39% of total net position, which represents resources subject to restrictions on how they may be used. Such resources include debt service property tax collections restricted for debt service payments and bond proceeds restricted for capital projects. The unrestricted net position is \$60,833,974.

There was an overall increase of \$12,592,440 in net investment in capital assets. The net investment in capital assets for the primary government has increased due to capital asset additions and principal payments on debt.

Lubbock County

CHANGES IN NET POSITION

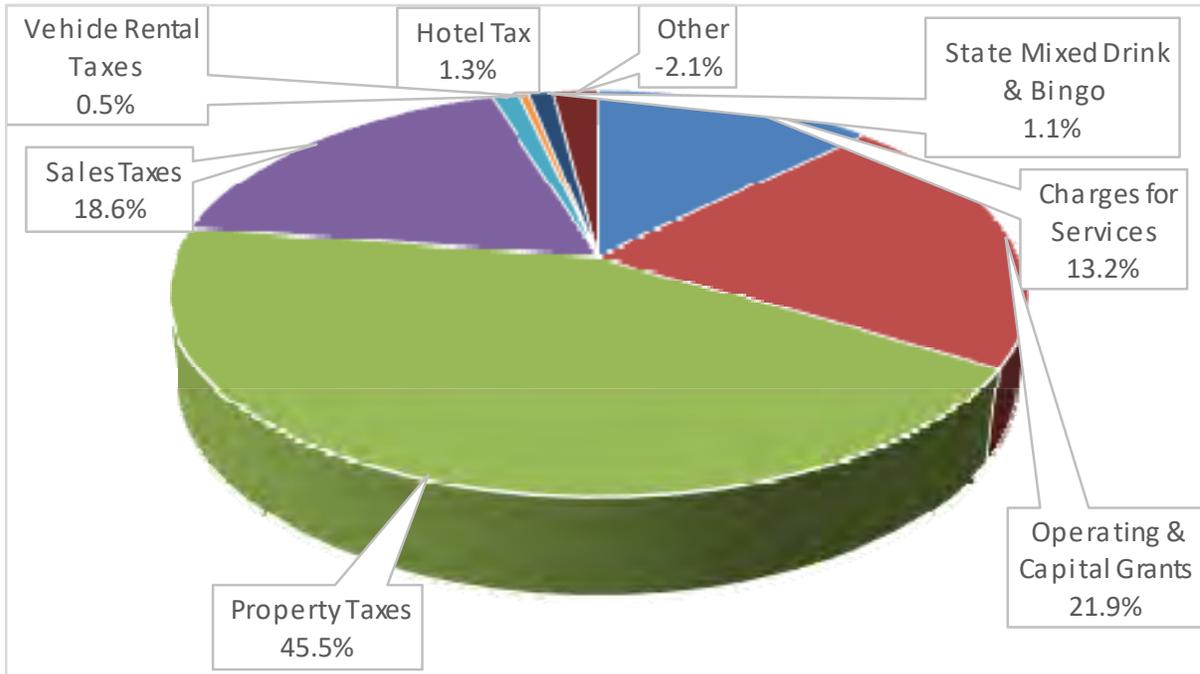
	<u>Governmental Activities</u>		Change
	<u>2022</u>	<u>2021</u>	<u>2021-2022</u>
Revenues:			
Program Revenues			
Charges for Services	\$ 24,613,267	\$ 26,130,946	\$ (1,517,679)
Operating Grants and Contributions	39,120,501	5,944,726	33,175,775
Capital Grants and Contributions	1,597,364	952,559	644,805
General Revenues			
Property Taxes	84,719,731	77,119,296	7,600,435
Sales Taxes	34,750,684	31,244,160	3,506,524
Hotel Tax	2,463,391	2,059,743	403,648
Vehicle Rental Taxes	845,800	727,607	118,193
State Mixed Drink & Bingo	2,106,300	1,808,008	298,292
Unrestricted Investment Earnings	(4,157,489)	159,776	(4,317,265)
Miscellaneous	281,389	419,363	(137,974)
Total Revenues	<u>\$ 186,340,938</u>	<u>\$ 146,566,184</u>	<u>\$ 39,774,754</u>
Expenses:			
General Government	\$ 42,088,994	\$ 14,576,152	\$ 27,512,842
Financial Administration	4,477,257	4,639,821	(162,564)
Judicial	12,976,145	18,605,469	(5,629,324)
Legal	9,022,145	9,174,957	(152,812)
Public Safety	57,432,125	53,755,375	3,676,750
Correctional	8,308,738	8,536,846	(228,108)
Facilities	7,646,404	7,352,035	294,369
Welfare	1,167,177	696,986	470,191
Conservation	289,484	271,160	18,324
Elections	5,145,074	2,287,112	2,857,962
Culture/Recreation	568,887	787,752	(218,865)
Transportation	8,306,806	10,676,094	(2,369,288)
Interest On Long-Term Debt	1,995,471	2,580,471	(585,000)
Bond Issuance Costs			0
Total Expenses	<u>\$ 159,424,707</u>	<u>\$ 133,940,230</u>	<u>\$ 25,484,477</u>
Increase in Net Position Before Transfers	<u>\$ 26,916,231</u>	<u>\$ 12,625,954</u>	<u>\$ 14,290,277</u>
Increase (Decrease) in Net Position	\$ 26,916,231	\$ 12,625,954	\$ 14,290,277
Net Position-Beginning	<u>176,701,221</u>	<u>164,075,267</u>	<u>12,625,954</u>
Net Position-Ending	<u>\$ 203,617,452</u>	<u>\$ 176,701,221</u>	<u>\$ 26,916,231</u>

Governmental Activities - Governmental activities resulted in an increase of \$26,916,231 in the County’s net position. As the result of increased assessed property values and rates, increased sales tax revenue, and ARPA grant funding, the County’s governmental revenues increased by 21.35%.

Key elements of this decrease are as follows:

- The largest source, 45.5%, of general revenues, Property Taxes, increased by 11.57%, from \$77,119,296 in 2020-21 to \$84,719,731 in 2021-22. This category includes collections and penalty/interest for both the current year and delinquent taxes.
- Sales tax collections, the third largest source of general revenues, increased by 11.22% to \$34,750,684.
- Grants and Contributions increased \$34,570,148 during 2021-2022 due to addition of the ARPA Coronavirus grant funding.

**Revenues by Source
Governmental Activities
Fiscal Year 2021-22**



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Lubbock County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. The GASB has defined five types of fund balances, which are more fully described in the footnotes to the financial statements. The County uses all five categories of fund balance.

As the County completed the 2021-22 year, its governmental funds reported combined ending fund balances of \$140,479,900, representing an increase of \$11,168,675 from the prior year's balance of \$129,311,225. This is attributed to the issuance of lease obligations for energy efficient improvements that have yet to be completed.

The General Fund is a major operating fund of the County. Unassigned fund balance represents 35.82% of total General Fund expenditures.

The Tax Road Bond Construction Fund is a major capital project of the County. This fund is used to account for bond proceeds issued during the current fiscal year. These bond proceeds are to be used to build roads.

The American Rescue Plan Act Fund is a major special revenue fund of the County. This fund is used to account for the ARPA grant funding received by the United States Department of Treasury.

Total fund balance in the County's General Fund increased by \$4,540,045 during fiscal year 2021-22. Property taxes increased by 15.43% due to an increase M&O tax rates and an increase in appraised values driven by increased market values. Investment income decreased to the change in unrealized gains and losses at year end. Expenditures increased due to salary increases for law enforcement. The Tax Road Bond Construction Fund realized a net decrease of \$3,736,711 due to capital outlay for road projects. The other governmental funds realized a net increase to fund balance of 10,365,341.

GENERAL FUND BUDGETARY HIGHLIGHTS

After the County adopted the original budget for the 2021-2022 year, additional grant award and deferred revenue for the Emergency Rental Assistance totaled \$895,171. The General Fund had a net increase of fund balance of \$4,540,045 at September 30, 2022. The following are some of the highlights that contributed to this increase in fund balance.

- Final revenue totals had a combined negative variance with the final budget of (\$1,621,669). This is primarily due to a negative variance in General Property Taxes, a positive variance in Sales Tax revenue, and a negative variance in Investment Earnings compared to budgeted amounts.
- Technology and Information Systems expenditures were less than the final budget by (\$1,196,603). Savings are attributed to the underutilization of salary and benefits in this department.
- Public Safety expenditures were less than the final budget by (\$2,581,724). An underutilization of salary and benefits for the Sheriff's office and the Lubbock County Detention Center as well as Professional Services for the Medical Examiner's office attributed to this savings.
- Facility Maintenance expenditures were less than the final budget by (\$313,754). An underutilization of salary and benefits for Facilities Maintenance staff as well as underutilization of operating expenses such as supplies, contract and professional services attributed to these savings.
- Capital Outlay expenditures were less than the final budget by (\$1,071,259). Capital Outlay expenditures noted a savings due to projects not expensed during the year for the Information Technology Services and vehicles not received in the budgeted year for the Sheriff's office.

CAPITAL ASSET, RIGHT TO USE ASSETS AND DEBT ADMINISTRATION

Capital Assets and Right to Use Assets

Lubbock County’s investment in capital assets and right to use assets for its governmental activities as of September 30, 2022, amounts to \$166,212,073 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and improvements, right to use- buildings, furniture and equipment, right to use- equipment, and road infrastructure. The total County investment in capital assets increased by \$11,872,068 or 7.14%.

Major capital asset events during the current fiscal year included the following:

- Buildings and Improvements decreased by a net of \$4,696,671 mainly due to depreciation exceeding construction projects completed during the current year and moved out of construction in progress.
- Construction in Progress increased \$15,435,618 as the County entered into a new lease obligation for energy efficient upgrades.
- Furniture and Equipment increased by \$957,255 mainly by new equipment purchases exceeding retirement and depreciation.

**Table III
LUBBOCK COUNTY, TEXAS**

**CAPITAL ASSETS AND RIGHT TO USE ASSETS AT SEPTEMBER 30, 2022
(Net of Depreciation and Amortization)**

	Governmental Activities	
	2022	2021
Land	\$ 3,796,125	\$ 3,796,125
Buildings and Improvements	102,961,364	107,658,035
Right to Use- Buildings	225,379	
Furniture and Equipment	21,393,491	20,436,236
Right to Use- Equipment	77,907	
Infrastructure	1,693,051	1,820,471
Construction in Progress	36,064,756	20,629,138
	\$ 166,212,073	\$ 154,340,005

Additional information regarding capital asset activity of the County can be found in Note D in the Notes to the Financial Statements.

Long-Term Debt

The County’s bonds presently carry “AA+” ratings from Standard & Poors.

At the end of the current fiscal year, Lubbock County had total bonded debt outstanding of \$54,795,000. The total outstanding debt is backed by the full faith and credit of the government, while a tax levy has been established for \$50,570,000 of the total and the remaining \$4,225,000 is supported by hotel tax and vehicle rental tax revenues. Total long-term debt, not due within one year, including lease financing, and compensated absences, is \$81,082,439.

Lubbock County plans debt acquisition to fund only capital replacement and new construction. This process includes matching the maturity of the debt to the useful lives of the assets to be funded, as closely as possible. This allows for the use of debt to match operations by allowing for matching the cash flows of asset cost to the period deriving the benefit from the asset.

OUTSTANDING BONDED DEBT AT SEPTEMBER 30, 2022

	Governmental Activities	
	2022	2021
General Obligation Bonds	\$ 54,795,000	\$ 61,670,000
Bond Premiums	2,960,480	3,496,697
Financing Lease Obligations	19,796,107	10,802,256
Right to Use Obligations	303,286	
	<u>\$ 77,854,873</u>	<u>\$ 75,968,953</u>

Additional information regarding long-term debt activity of the County can be found in Note F in the Notes to the Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For the general fund the two largest revenue contributors are property and sales tax, making up 61.75% and 28.58%, at \$75,084,369 and \$34,750,684 of total revenues. Both of these revenue streams had substantial increases of 15.43% and 11.22% respectively.

Net taxable value used for the 2023 budget preparation increased by \$3,343,991,434, or up 11.7% from 2022.

These indicators were taken into account when adopting the general fund budget for 2023. Amounts available for appropriation in the general fund budget are \$137,514,717, an increase of 10.4% over the final 2022 budget of \$123,224,690. Revenue from property taxes was set at the voter approval tax rate of \$0.347720. The County will use these revenues to increase salary pay items for COLA increases for Elected Officials, not supplemented by the State of Texas, and Lubbock County employees, as well as disparity pay for the Juvenile Justice Center employees, 31 new positions and 25 re-classifications of some positions in addition to finance programs currently offered.

Expenditures and transfers out are budgeted to increase 11.6% to \$142,556,377 over the final 2022 budget of \$125,611,430.

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 show 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 at 916 Main, Suite 700, Lubbock, Texas 806-775-1097.

BASIC FINANCIAL STATEMENTS

LUBBOCK COUNTY, TEXAS

EXHIBIT A-1

GOVERNMENT-WIDE - STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	Primary Government Governmental Activities	Component Unit (Rounded to Nearest Thousand)
	<u> </u>	<u> </u>
ASSETS:		
Cash and Cash Equivalents	\$ 153,754,399	\$ 111,024,000
Restricted Cash	3,857,798	1,274,000
Investments	28,605,597	325,009,000
Receivables (Net of Allowances for Uncollectibles)	10,845,300	139,221,000
Lease Receivables	442,872	
Inventories		20,159,000
Prepaid Items	96,299	20,360,000
Assets Whose Use is Limited or Restricted		97,002,000
Other Assets		20,666,000
Net Pension Asset	19,260,034	
Capital Assets, Not Being Depreciated	39,860,881	52,936,000
Capital and Right to Use Assets, Net of Accumulated Depreciation and Amortization	126,351,192	272,449,000
Total Assets	<u>\$ 383,074,372</u>	<u>\$ 1,060,100,000</u>
DEFERRED OUTFLOWS OF RESOURCES:		
Deferred Outflows - Pension Plan - TCDRS	\$ 15,220,121	\$
Deferred Outflows - OPEB - Health Insurance	8,622,643	
Deferred Outflows - Loss on Refunding	389,299	
Total Deferred Outflows of Resources	<u>\$ 24,232,063</u>	<u>\$ 0</u>
LIABILITIES:		
Accounts Payable	\$ 7,533,579	\$ 37,353,000
Payroll Taxes and Related Items	1,623,381	
Accrued Interest Payable	201,127	
Accrued Wages	1,740,133	28,256,000
Due to Other Governments	685,507	
Other Liabilities	150,814	15,137,000
Estimated Self-Insurance Costs		1,127,000
Noncurrent Liabilities		
OPEB Liability	38,583,994	732,000
Due Within One Year	9,267,752	
Due In More Than One Year	71,814,687	
Total Liabilities	<u>\$ 131,600,974</u>	<u>\$ 82,605,000</u>
DEFERRED INFLOWS OF RESOURCES:		
Unearned Revenue- Unspent Grant Funds	\$ 30,212,942	\$ 46,826,000
Deferred Inflows - Lease	442,872	
Deferred Inflows - Pension Plan - TCDRS	39,174,862	
Deferred Inflows - OPEB - Health Insurance	2,257,333	
Total Deferred Inflows of Resources	<u>\$ 72,088,009</u>	<u>\$ 46,826,000</u>
NET POSITION:		
Net Investment in Capital Assets	\$ 139,944,039	\$ 319,192,000
Restricted For:		
Endowments		23,548,000
Debt Service	2,839,439	
Unrestricted	<u>60,833,974</u>	<u>587,929,000</u>
Total Net Position	<u>\$ 203,617,452</u>	<u>\$ 930,669,000</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-2

GOVERNMENT-WIDE - STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
PRIMARY GOVERNMENT:					
Governmental Activities:					
General Government	\$ 42,088,994	\$ 2,004,931	\$ 30,874,624	\$	\$ (9,209,439)
Financial Administration	4,477,257	4,943,481			466,224
Judicial	12,976,145	3,889,374	39,961		(9,046,810)
Legal	9,022,145	1,223,553	1,132,538		(6,666,054)
Public Safety	57,432,125	6,035,057	1,141,510	197,271	(50,058,287)
Correctional Facilities	8,308,738	1,174,683	2,297,571		(4,836,484)
Welfare	7,646,404	996,930			(6,649,474)
Conservation	1,167,177		807,028		(360,149)
Elections	289,484				(289,484)
Culture/Recreation	5,145,074	512,065	2,827,269	1,197,102	(608,638)
Transportation	568,887	35,751			(533,136)
Interest on Long-Term Debt	8,306,806	3,797,442		202,991	(4,306,373)
Total Governmental Activities	<u>\$ 159,424,707</u>	<u>\$ 24,613,267</u>	<u>\$ 39,120,501</u>	<u>\$ 1,597,364</u>	<u>\$ (94,093,575)</u>
Total Primary Government	<u>\$ 159,424,707</u>	<u>\$ 24,613,267</u>	<u>\$ 39,120,501</u>	<u>\$ 1,597,364</u>	<u>\$ (94,093,575)</u>
COMPONENT UNIT:					
University Medical Center	<u>\$ 735,421,000</u>	<u>\$ 783,547,000</u>	<u>\$ 6,485,000</u>	<u>\$ 4,635,000</u>	<u>59,246,000</u>
General Revenues:					
Property Taxes				\$ 84,719,731	\$ 25,839,000
Sales Taxes				34,750,684	
Hotel Taxes				2,463,391	
Vehicle Rental Taxes				845,800	
State Mixed Drink Tax				1,867,829	
Bingo Tax Proceeds				238,471	
Unrestricted Investment Earnings (Losses)				(4,157,489)	3,733,000
Miscellaneous				281,389	20,536,000
Total General Revenue and Transfers				<u>\$ 121,009,806</u>	<u>\$ 50,108,000</u>
Change in Net Position				\$ 26,916,231	\$ 109,354,000
Net Position - Beginning				176,701,221	821,315,000
Net Position - Ending				<u>\$ 203,617,452</u>	<u>\$ 930,669,000</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-3

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund	American Rescue Plan Act Fund	Tax Road Bond Construction	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS:					
Cash and Cash Equivalents	\$ 39,969,630	\$ 24,740,601	\$ 32,756,458	\$ 42,634,238	\$ 140,100,927
Restricted Cash				3,857,798	3,857,798
Investments	7,054,329	5,284,432	6,996,566	6,353,977	25,689,304
Receivables (Net of Allowances for Uncollectibles)	9,023,265	7,909	10,253	1,773,878	10,815,305
Due from Other Funds	720,643			82,774	803,417
Prepaid Items	<u>95,033</u>			<u>1,266</u>	<u>96,299</u>
Total Assets	<u>\$ 56,862,900</u>	<u>\$ 30,032,942</u>	<u>\$ 39,763,277</u>	<u>\$ 54,703,931</u>	<u>\$ 181,363,050</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
LIABILITIES:					
Accounts Payable	\$ 1,839,919	\$ 394,567	\$ 618,136	\$ 1,438,239	\$ 4,290,861
Payroll Taxes and Related Items	1,365,406	2,260		255,715	1,623,381
Accrued Wages	1,473,314			266,819	1,740,133
Due to Other Governments	685,507				685,507
Due to Other Funds				803,417	803,417
Other Liabilities	<u>150,714</u>			<u>100</u>	<u>150,814</u>
Total Liabilities	<u>\$ 5,514,860</u>	<u>\$ 396,827</u>	<u>\$ 618,136</u>	<u>\$ 2,764,290</u>	<u>\$ 9,294,113</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue- Fines, Fees & Court Costs	\$ 1,144,216				\$ 1,144,216
Unearned Revenue- Unspent Grant Funds	40,282	29,636,115		536,545	30,212,942
Unavailable Revenue- Property Taxes	<u>204,611</u>			<u>27,268</u>	<u>231,879</u>
Total Deferred Inflows of Resources	<u>\$ 1,389,109</u>	<u>\$ 29,636,115</u>	<u>\$ 0</u>	<u>\$ 563,813</u>	<u>\$ 31,589,037</u>
FUND BALANCES:					
Nonspendable Fund Balances:					
Prepays	\$ 95,033			\$ 1,266	\$ 96,299
Restricted Fund Balances:					
Restricted for Enabling Legislation				36,482,724	36,482,724
Restricted for Debt Service				2,839,439	2,839,439
Restricted for Capital Projects			39,145,141	12,052,399	51,197,540
Committed Fund Balances:					
Committed for Capital Improvements	12,775,000				12,775,000
Assigned Fund Balances:					
Assigned for Insurance Claims	875,000				875,000
Assigned for ARPA Interest	322,960				322,960
Unassigned Fund Balance	<u>35,890,938</u>				<u>35,890,938</u>
Total Fund Balances	<u>\$ 49,958,931</u>	<u>\$ 0</u>	<u>\$ 39,145,141</u>	<u>\$ 51,375,828</u>	<u>\$ 140,479,900</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 56,862,900</u>	<u>\$ 30,032,942</u>	<u>\$ 39,763,277</u>	<u>\$ 54,703,931</u>	<u>\$ 181,363,050</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-4

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Total Fund Balances - Governmental Funds Balance Sheet	\$	140,479,900
Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:		
Capital and Right to Use assets used in governmental activities are not reported in the funds.		166,212,073
Lease receivables are not reported in the funds.		442,872
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.		231,879
Deferred outflows and inflows of resources related to pensions and OPEB are not reported in the funds.		(17,589,431)
The assets and liabilities of internal service funds are included in governmental activities in the SNP.		13,357,042
Payables for bond principal which are not due in the current period are not reported in the funds.		(54,795,000)
Payables for financing leases which are not due in the current period are not reported in the funds.		(19,796,107)
Payables for leases which are not due in the current period are not reported in the funds.		(303,286)
Fee office fines, fees, and court cost receivable unavailable to pay for current period expenditures are deferred in the funds.		1,144,216
Payables for bond interest which are not due in the current period are not reported in the funds.		(201,127)
Bond Premiums are not recorded in the funds.		(2,960,480)
Deferred Outflows of Resources - Loss on Refundings are not recorded in the funds.		389,299
Deferred inflows related to leases are not recorded in the funds.		(442,872)
Net pension assets are not reported in the funds.		19,260,034
Total OPEB Liabilities are not reported in the funds.		(38,583,994)
Payables for accrued personal leave which are not reported in the funds.		<u>(3,227,566)</u>
Net Position of Governmental Activities - Statement of Net Position	\$	<u><u>203,617,452</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-5

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	American Rescue Plan Act Fund	Tax Road Bond Construction	Nonmajor Governmental Funds	Total Governmental Funds
Revenue:					
Taxes:					
General Property Taxes	\$ 75,084,369	\$	\$	\$ 10,295,562	\$ 85,379,931
Sales Tax	34,750,684				34,750,684
Hotel Tax				2,463,391	2,463,391
Vehicle Rental Tax				845,800	845,800
Licenses and Permits	189,474				189,474
Intergovernmental	4,038,755	30,688,272		10,356,386	45,083,413
Fees of Office	3,188,508			2,343,113	5,531,621
Commissions	5,099,450				5,099,450
Charges for Services	2,025,832			4,324,407	6,350,239
Fines and Forfeitures	488,569			202,111	690,680
Investment Earnings	(4,959,213)		368,171	433,553	(4,157,489)
Miscellaneous	1,696,593			2,558,348	4,254,941
Total Revenues	\$ 121,603,021	\$ 30,688,272	\$ 368,171	\$ 33,822,671	\$ 186,482,135
Expenditures:					
Current:					
General Government	\$ 11,217,630	\$ 28,669,925	\$	\$ 308,811	\$ 40,196,366
Financial Administration	4,683,039				4,683,039
Judicial	13,759,759			117,563	13,877,322
Legal	7,191,977			2,323,066	9,515,043
Public Safety	51,272,114			2,837,395	54,109,509
Correctional	10,099			9,083,413	9,093,512
Facilities	6,293,631			66,440	6,360,071
Welfare	1,207,169				1,207,169
Conservation	286,225				286,225
Elections	1,869,168			3,308,311	5,177,479
Culture/Recreation	237,105			305,555	542,660
Transportation	446,203			6,613,993	7,060,196
Capital Outlay	1,729,996	1,415,766	4,104,882	15,901,632	23,152,276
Debt Service:					
Principal				7,586,601	7,586,601
Interest				2,176,444	2,176,444
Bond Issuance Costs				83,027	83,027
Total Expenditures	\$ 100,204,115	\$ 30,085,691	\$ 4,104,882	\$ 50,712,251	\$ 185,106,939
Excess of Revenues Over Expenditures	\$ 21,398,906	\$ 602,581	\$ (3,736,711)	\$ (16,889,580)	\$ 1,375,196
Other Financing Sources (Uses):					
Transfers In (Out)	\$ (16,858,861)	\$ (602,581)	\$	\$ 17,461,442	\$ 0
Lease Financing				9,710,452	9,710,452
Bond Proceeds				3,400,000	3,400,000
Premiums on Bond Issued				151,752	151,752
Payment to Refunded Bonds Escrow Agent				(3,468,725)	(3,468,725)
Total Other Financing Sources (Uses)	\$ (16,858,861)	\$ (602,581)	\$ 0	\$ 27,254,921	\$ 9,793,479
Net Change in Fund Balances	\$ 4,540,045	\$ 0	\$ (3,736,711)	\$ 10,365,341	\$ 11,168,675
Fund Balances - Beginning	45,418,886		42,881,852	41,010,487	129,311,225
Fund Balances - Ending	<u>\$ 49,958,931</u>	<u>\$ 0</u>	<u>\$ 39,145,141</u>	<u>\$ 51,375,828</u>	<u>\$ 140,479,900</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-6

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, 2022

Net Change in Fund Balances - Total Governmental Funds	\$	11,168,675
Amounts reported for governmental activities in the Statement Of Activities (SOA) are different because:		
Capital assets are not reported as expenses in the SOA.		23,152,276
Losses on the retirement of capital assets are not recorded in the funds.		(381,032)
The depreciation of capital assets used in governmental activities is not reported in the funds.		(11,202,462)
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.		(3,400,000)
Bond premiums issued do not provide revenue in the SOA, but are reported as current resources in the funds.		(151,752)
Proceeds of financing leases do not provide revenue in the SOA, but are reported as current resources in the funds.		(9,710,452)
Certain revenues are deferred in the funds. This is the change in these amounts this year.		(141,197)
Change in Deferred Outflows and Inflows related to Pensions and OPEB is not reported in the funds.		(31,422,496)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.		6,870,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.		716,601
Losses on Refunding related amortization is not recorded in the funds.		(467,705)
Bond Premium amortization is not recorded in the funds.		687,969
Change in accrued interest from beginning of period to end of period.		43,736
The net revenue of internal service funds is reported with governmental activities.		638,383
Change related to pension and total OPEB liabilities is not recorded in the funds.		37,116,620
Payments to bond escrow agents is recognized as other financial uses in the funds but not expensed in the SOA.		3,468,725
Accrued personal leave is reported as the amount earned in the SOA but as the amount paid in the funds.		(69,658)
Change in Net Position of Governmental Activities - Statement of Activities	\$	<u>26,916,231</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-7

STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2022

	<u>Internal Service Funds</u>
ASSETS:	
Current Assets	
Cash and Cash Equivalents	\$ 13,653,472
Investments	2,916,293
Receivables (Net of Allowances for Uncollectibles)	29,995
Total Current Assets	<u>\$ 16,599,760</u>
LIABILITIES:	
Current Liabilities	
Accounts Payable	\$ 3,242,718
Total Current Liabilities	<u>\$ 3,242,718</u>
NET POSITION:	
Restricted for:	
Health Insurance Claims	\$ 5,732,596
Workers Compensation Claims	<u>7,624,446</u>
Total Net Position	<u>\$ 13,357,042</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-8

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Internal Service Funds
OPERATING REVENUES:	
Billings to Departments and Employees	\$ 13,033,817
Total Operating Revenues	<u>\$ 13,033,817</u>
OPERATING EXPENSES:	
Professional Services	\$ 30,000
Administration	715,242
Insurance/Bonds	180,022
Claims	11,615,758
Total Operating Expenses	<u>\$ 12,541,022</u>
Operating Income	<u>\$ 492,795</u>
NON-OPERATING REVENUES:	
Investment Earnings	\$ 145,588
Total Non-Operating Revenues	<u>\$ 145,588</u>
Change in Net Position	\$ 638,383
Total Net Position - Beginning	<u>12,718,659</u>
Total Net Position - Ending	<u><u>\$ 13,357,042</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-9

STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Internal Service Funds</u>
Cash Flows from Operating Activities:	
Cash Receipts from Interfund Services Provided	\$ 13,033,817
Cash Payments to Suppliers for Goods and Services	(12,232,147)
Net Cash from Operating Activities	<u>\$ 801,670</u>
Cash Flows from Investing Activities:	
Purchase of Investments	\$ (1,840,150)
Interest and Dividends on Investments	145,588
Net Cash from Investing Activities	<u>\$ (1,694,562)</u>
Increase (Decrease) in Cash and Cash Equivalents	\$ (892,892)
Cash and Cash Equivalents - Beginning of Year	14,546,364
Cash and Cash Equivalents - End of Year	<u><u>\$ 13,653,472</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities:	
Operating Income (Loss)	<u>\$ 492,795</u>
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	\$ (4,398)
Increase (Decrease) in Accounts Payable	313,273
Total Adjustments	<u>\$ 308,875</u>
Net Cash from Operating Activities	<u><u>\$ 801,670</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-10

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2022

	<u>Custodial Fund</u>
ASSETS:	
Current Assets	
Cash and Cash Equivalents	\$ 15,124,967
Receivables (Net of Allowances for Uncollectibles)	<u>27,553</u>
Total Current Assets	<u>\$ 15,152,520</u>
LIABILITIES:	
Accounts Payable	\$ 54,068
Payroll Taxes Payable	86,675
Accrued Wages	<u>135,065</u>
Total Liabilities	<u>\$ 275,808</u>
NET POSITION:	
Restricted for:	
Individuals, Organizations and Other Governments	<u>\$ 14,876,712</u>
Total Net Position	<u><u>\$ 14,876,712</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-11

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Custodial Fund</u>
ADDITIONS:	
Receipts from Bail Bonds	\$ 624,526
Receipts from Tax Assessor Fee Office	215,517,311
Receipts from County Clerk Fee Office	30,886,276
Receipts from District Clerk Fee Office	5,584,310
Receipts from Medical Examiner	2,740
Receipts from District Attorney	600,513
Receipts from Sheriff Fee Office	6,419,681
Receipts from Juvenile Probation	5,330
Receipts from Flex Spending	238,310
Receipts from Adult Probation Grants and Fees	8,479,730
Total Additions	<u>\$ 268,358,727</u>
DEDUCTIONS:	
Bail Bond Payments	\$ 489,769
Tax Assessor Payments	216,195,390
County Clerk Fee Payments and Trust Distribution	28,362,561
District Clerk Fee Payments and Trust Distribution	4,943,157
Medical Examiner Fee Payments	1,975
District Attorney Fee Payments	946,445
Sheriff Fee Payments, Commissary, and Inmate Trust Distribution	6,587,766
Juvenile Fee Payments	5,651
Flex Spending Payments	246,328
Adult Probation Grant Expenditures	8,015,648
Total Deductions	<u>\$ 265,794,690</u>
Change in Net Position	\$ 2,564,037
Net Position- Beginning	<u>12,312,675</u>
Net Position - Ending	<u><u>\$ 14,876,712</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

GASB Statement No. 61 identifies criteria for determining if other entities are potential component units that should be reported within the County's basic financial statements. The application of these criteria provides for identification of any entities for which the County is financially accountable and other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the County's basic financial statements to be misleading.

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

Included with the reporting entity:

Lubbock County Hospital District. This entity 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. A complete set of the December 31, 2021 financial statements for University Medical Center, Lubbock, Texas may be obtained at the administrative office at 603 Indiana Ave, Lubbock, Texas 79413.

Excluded from the reporting entity:

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

Lubbock County Water Control and Improvement District No. 1. This entity 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. This entity 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.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

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

Fund Financial Statements: The fund financial statements provide information about the County's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental, 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. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The County reports the following major governmental funds:

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

American Rescue Plan Act Fund (ARPA): This fund accounts for all financial resources of the County's ARPA federal grant program.

Tax Road Bond Construction Fund: This fund accounts for those capital projects that require the expenditure of bond funds for the County's road infrastructure.

The County reports the following non-major governmental funds:

Special Revenue Funds – are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Debt Service Funds – are used to account for the accumulation of resources for and the payment of, general long-term obligation principal and interest.

Capital Projects Funds – are used to account for and report financial resources that are restricted to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets.

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 the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care.

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

Custodial Funds: These funds are reported using the accrual basis of accounting and are used to account for organizational activities requiring clearing accounts. These funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

The County's custodial 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, District and County Clerk trust beneficiaries, and CSCD grant funding.

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. Non-exchange 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.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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 60 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 financing leases are reported as other financing sources.

b. Fund Balances

The County follows GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

Nonspendable Fund Balance – includes the portion of net resources that cannot be spent because of their form (i.e. inventory or prepaid insurance) or because they must remain intact such as the principal of an endowment fund. The County's nonspendable fund balances are for prepaid expenses.

Restricted Fund Balance – includes the portion of net resources on which limitations are imposed by creditors, grantors, contributors, or by laws or regulations of other governments (i.e. externally imposed limitations). Amounts can be spent only for the specific purposes stipulated by external resource providers or as allowed by law through constitutional provisions or enabling legislation. Examples include grant awards and bond proceeds.

Committed Fund Balance – includes the portion of net resources upon which the County's Commissioner's Court has imposed limitations on use. Amounts that can be used only for the specific purposes determined by the passage of a court order specifying the purposes for which amounts can be used by of the Commissioner's Court. Commitments may be changed or lifted only by the Court passing a court order. The court order must be approved before the end of the fiscal year in which the commitment will be reflected on the financial statements.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The County has committed the following amounts for capital improvements:

916 Main 1st Floor Renovations	\$	4,500,000
CRTC Renovations Phase V		975,000
Detention Center Flooring		125,000
Medical Examiner Building		7,175,000

Assigned Fund Balance – includes the portion of net resources for which an intended use has been established by the Commissioner’s Court or the County Official authorized to do so by the Commissioner’s Court. Assignments of fund balance are much less formal than commitments and do not require formal action for their imposition or removal. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed which indicates that resources are, at a minimum, intended to be used for the purpose of that fund. The County Auditor has assigned \$875,000 for insurance claims and \$322,960 for interest earned on ARPA grant funding.

Unassigned Fund Balance – includes the amounts in the general fund in excess of what can properly be classified in one of the other four categories of fund balance. It is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. Negative residual amounts for all other governmental funds are reported in this classification.

Fund Balance Policy

Committed Fund Balance – The Commissioner’s Court is the County’s highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Court at the Commissioner’s Court meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period (i.e. the Court may approve the calculation or formula for determining the amount to be committed).

Assigned Fund Balance – The Commissioner’s Court authorizes the County Auditor as the County Official responsible for the assignment of fund balance to a specific purpose as approved by this fund balance policy.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the Commissioner’s Court, and unassigned fund balance), the County will first spend the most restricted funds before moving down to the next most restrictive category with available funds.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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 when they become due or past due and receivable within the current period.

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. Prepaid Items

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

d. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. 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.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

Asset Classes	Lubbock County Estimated Useful Lives (Years)	University Medical (Component Unit)
Infrastructure	10-20	
Building & Improvements	30	10-40
Vehicles	7	
Equipment	5-10	3-20
Land Improvements		10-20
Computer Software		3-10

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.

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

f. Pensions

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

g. Personal Leave

County employees earn personal leave in varying amounts and do not earn sick leave. Unused personal leave may be accumulated up to 216 hours for employees employed more than eight years and 144 hours for employees employed less than eight years 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.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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.

All personal leave is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds as cash payments to employees are incurred.

h. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the Lubbock County Retiree Health Care Plan has been determined on the same basis used by the Texas County and District Retirement System (TCDRS). For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments are recognized when due and payable in accordance with the benefit terms. The Lubbock County Retiree Health Care Plan is considered to be an unfunded OPEB Plan. There are no plan assets as this is a pay-as-you-go plan and all cash is held in a cash account.

i. 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. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

j. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

k. Deferred Compensation Plan

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

l. Deferred Outflows and Inflows of Resources

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

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

B. 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.

1. Cash Deposits:

At September 30, 2022, the carrying amount of the County's deposits (cash, restricted cash, and CDs) was \$157,612,197 and the bank balance was \$159,839,470. The County's cash deposits at September 30, 2022 and during the year then ended were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

2. 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 address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The Public Funds Investment Act (the 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, 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) commercial paper.

The County's investments at September 30, 2022 are shown below.

Investment or Investment Type	Weighted Average Maturity in Years	Fair Value
Federal National Mortgage Association	6.58	\$ 2,772,151
Federal Home Loan Mortgage Corporation	6.48	1,929,934
Federal Home Loan Bank	2.21	12,043,440
Treasury Bills	1.53	11,860,072
Total Investments	<u>16.8</u>	<u>\$ 28,605,597</u>

Investment income reported on the financial statements includes realized losses of \$1,974,465 and unrealized losses on investments in the amount of \$3,147,312.

The University Medical Center (Component Unit) had the following investments and maturities as of December 31, 2021:

Type	Fair Value	Maturities in Years		
		Less Than 1	1-5	6-10
Money Market Mutal Funds	\$ 996,000	\$ 996,000	\$	\$
Investment Pools	270,604,000	270,604,000		
U.S. Agencies Obligations	87,160,000	21,293,000	58,775,000	7,092,000
Municipal Bonds	4,870,000		4,870,000	
Corporate Bonds	3,010,000	403,000	2,084,000	523,000
		<u>\$ 293,296,000</u>	<u>\$ 65,729,000</u>	<u>\$ 7,615,000</u>
Equity Securities	10,157,000			
Mutual Funds	887,000			
	<u>\$ 377,684,000</u>			

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

3. Analysis of Specific Deposit and Investment Risks

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

At September 30, 2022, the County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

Lubbock County's investments in Federal National Mortgage Association and Federal Home Loan Mortgage Corporation were rated AAA by Standard & Poor's.

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

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

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

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

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

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

- d. Interest Rate Risk – This is the risk that changes in interest rates will adversely affect the fair value of an investment.

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

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

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

As of September 30, 2022, the following are the County's cash and cash equivalents and restricted cash with respective maturities and credit rating:

Type of Deposit	Fair Value	Percentage	Maturity in Less Than One Year	Credit Rating
Cash	\$ 15,101,739	9.58%	\$ 15,101,739	N/A
Total Cash	\$ 15,101,739	9.58%	\$ 15,101,739	
Investment Pools:				
Texpool	\$ 115,000,482	72.96%	\$ 115,000,482	AAAm
Texas CLASS	27,509,976	17.45%	27,509,976	AAAm
Total Investment Pools	\$ 142,510,458	90.42%	\$ 142,510,458	
Total Cash and Cash Equivalents	\$ 157,612,197	100%	\$ 157,612,197	

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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.

Legal Investments – Under current Texas law and in accordance with County policy, the County is authorized to invest in (1) obligations of the United States or its instrumentalities, (2) direct obligations of the State of Texas or its agencies, (3) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States or its instrumentalities, (4) certificates of deposit that are guaranteed or insured by the Federal Deposit Insurance Corporation or are secured as to principal by obligations described in the preceding clauses or in any other manner and amount provided by law for County deposits, (5) fully collateralized repurchase agreements that have a defined termination date, are fully secured by obligations described in clause 1, and are placed through primary government securities dealer or a bank domiciled in the State of Texas, (6) commercial paper that is rated at least A-1 or P-1 or the equivalent by either (a) two nationally recognized credit rating agencies or (b) one nationally recognized credit rating agency if the paper is fully secured by an irrevocable letter of credit issued by a state bank in the United States, (7) no-load money market mutual funds registered with the Securities and Exchange Commission that have a dollar weighted average portfolio maturity of 90 days or less, and include in their investment objectives the maintenance of a stable net asset value of \$1 for each share. The County may invest in such obligations directly or through government investment pools that invest solely in such obligations.

Fair Value of Investments

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment earnings.

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1*: Quoted prices for identical investments in active markets;
- *Level 2*: Observable inputs other than quoted market prices; and
- *Level 3*: Unobservable inputs.

At September 30, 2022 the County reported TexPool, Texas CLASS, and CD's as cash and cash equivalents. The County's investments in TexPool and Texas CLASS are valued at amortized cost. Debt securities classified in Level 1 are valued using prices quoted in active markets for those securities.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

C. Receivables

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

	<u>General</u>	<u>American Rescue Plan Act Fund</u>	<u>Tax Road Bond Construction</u>	<u>Other Governmental Funds</u>
Receivables				
Taxes	\$ 2,937,763	\$	\$	\$ 391,525
Fines, Fees, & Court Costs	1,430,270			
Sales Tax Receivable	6,252,272			
Other	1,422,166	7,909	10,253	1,746,610
Total Gross Receivables	\$ 12,042,471	\$ 7,909	\$ 10,253	\$ 2,138,135
Less: Allowance for Uncollectible Accounts				
Taxes	(2,733,152)			(364,257)
Fines, Fees, & Court Costs	(286,054)			
Net Total Receivables	<u>\$ 9,023,265</u>	<u>\$ 7,909</u>	<u>\$ 10,253</u>	<u>\$ 1,773,878</u>

	<u>Proprietary Internal Service</u>	<u>Total</u>
Receivables		
Taxes	\$	\$ 3,329,288
Fines, Fees, & Court Costs		1,430,270
Sales Tax Receivable		6,252,272
Other	29,995	3,216,933
Total Gross Receivables	\$ 29,995	\$ 14,228,763
Less: Allowance for Uncollectible Accounts		
Taxes		(3,097,409)
Fines, Fees, & Court Costs		(286,054)
Net Total Receivables	<u>\$ 29,995</u>	<u>\$ 10,845,300</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Accounts Receivable for the University Medical Center (Component Unit), consisted of:

Taxes	\$ 18,651,000
Medicare	24,454,000
Medicaid	12,156,000
Other Third-Party Payers	96,443,000
Patients	52,384,000
Supplemental Medicaid Funding	18,750,000
Estimated Amount Due from Third-Party Payers	<u>11,577,000</u>
	\$ 234,415,000
Less: Allowance for Uncollectible Patient Accounts	(93,915,000)
Less: Allowance for Uncollectible Property Taxes	<u>(1,279,000)</u>
	<u>\$ 139,221,000</u>

D. Capital and Right to Use Assets

Capital asset activity for the year ended September 30, 2022, was as follows:

	Beginning Balances	Increases	Net Transfers	Decreases	Ending Balances
Governmental Activities:					
Capital Assets Not Being Depreciated					
Land	\$ 3,796,125	\$	\$	\$	\$ 3,796,125
Construction in Progress	20,629,138	16,676,849	(1,241,231)		36,064,756
Total Capital Assets Not Being Depreciated	<u>\$ 24,425,263</u>	<u>\$ 16,676,849</u>	<u>\$ (1,241,231)</u>	<u>\$ 0</u>	<u>\$ 39,860,881</u>
Capital Assets Being Depreciated and Amortized					
Buildings and Improvements	\$ 203,560,612	\$ 90,600	\$ 1,241,231	\$ (247,436)	\$ 204,645,007
Right to Use - Buildings		413,616			413,616
Infrastructure	58,919,661				58,919,661
Furniture and Equipment	62,919,562	6,384,829		(3,847,765)	65,456,626
Right to Use - Equipment		89,043			89,043
Total Capital Assets Being Depreciated and Amortized	<u>\$ 325,399,835</u>	<u>\$ 6,978,088</u>	<u>\$ 1,241,231</u>	<u>\$ (4,095,201)</u>	<u>\$ 329,523,953</u>
Less Accumulated Depreciation and Amortization for:					
Buildings and Improvements	\$ 95,902,577	\$ 5,857,001	\$ (35,525)	\$ (40,410)	\$ 101,683,643
Right to Use - Buildings		188,237			188,237
Infrastructure	57,099,190	127,027	393		57,226,610
Furniture and Equipment	42,483,326	5,218,434	35,132	(3,673,757)	44,063,135
Right to Use - Equipment		11,136			11,136
Total Accumulated Depreciation and Amortization	<u>\$ 195,485,093</u>	<u>\$ 11,401,835</u>	<u>\$ 0</u>	<u>\$ (3,714,167)</u>	<u>\$ 203,172,761</u>
Total Capital Assets Being Depreciated and Amortized, Net	<u>\$ 129,914,742</u>	<u>\$ (4,423,747)</u>	<u>\$ 1,241,231</u>	<u>\$ (381,034)</u>	<u>\$ 126,351,192</u>
Governmental Activities Capital Assets, Net	<u>\$ 154,340,005</u>	<u>\$ 12,253,102</u>	<u>\$ 0</u>	<u>\$ (381,034)</u>	<u>\$ 166,212,073</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Depreciation and amortization was charged to functions as follows:

General Government	\$ 2,266,681
Financial Administration	7,609
Judicial	1,724
Legal	149,861
Public Safety	5,452,293
Correctional	358,490
Facilities	1,666,390
Conservation	14,425
Elections	23,193
Culture and Recreation	104,170
Transportation	1,356,999
	<u>\$ 11,401,835</u>

	Beginning Balances	Increases	Net Transfers	Decreases	Ending Balances
University Medical Center (Component Unit)					
Capital Assets Not Being Depreciated					
Land	\$ 18,920,000	\$ 530,000	\$	\$	\$ 19,450,000
Construction in Progress	17,758,000	27,500,000	(11,772,000)		33,486,000
Total Capital Assets Not Being Depreciated	<u>\$ 36,678,000</u>	<u>\$ 28,030,000</u>	<u>\$ (11,772,000)</u>	<u>\$ 0</u>	<u>\$ 52,936,000</u>
Capital Assets Being Depreciated					
Land Improvements	\$ 12,593,000	\$	\$ 12,000	\$ (3,000)	\$ 12,602,000
Building and Improvements	341,908,000	3,553,000	10,550,000	(26,000)	355,985,000
Equipment	277,092,000	26,127,000	1,176,000	(411,000)	303,984,000
Leasehold Improvements	3,158,000		34,000	(1,000)	3,191,000
Total Capital Assets Being Depreciated	<u>\$ 634,751,000</u>	<u>\$ 29,680,000</u>	<u>\$ 11,772,000</u>	<u>\$ (441,000)</u>	<u>\$ 675,762,000</u>
Less Accumulated Depreciation for:					
Land Improvements	\$ 10,491,000	\$ 1,055,000	\$	\$ (3,000)	\$ 11,543,000
Building and Improvements	144,609,000	12,298,000		(26,000)	156,881,000
Equipment	207,232,000	25,811,000		(268,000)	232,775,000
Leasehold Equipment	1,823,000	292,000		(1,000)	2,114,000
Total Accumulated Depreciation	<u>\$ 364,155,000</u>	<u>\$ 39,456,000</u>	<u>\$ 0</u>	<u>\$ (298,000)</u>	<u>\$ 403,313,000</u>
Total Capital Assets Being Depreciated, Net	<u>\$ 270,596,000</u>	<u>\$ (9,776,000)</u>	<u>\$ 11,772,000</u>	<u>\$ (143,000)</u>	<u>\$ 272,449,000</u>
Governmental Activities Capital Assets, Net	<u>\$ 307,274,000</u>	<u>\$ 18,254,000</u>	<u>\$ 0</u>	<u>\$ (143,000)</u>	<u>\$ 325,385,000</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

E. Interfund Balances and Activity

1. Due To and From Balances

Balances due to and from other funds at September 30, 2022, consisted of the following:

Due to Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 720,643	Short-term loans
Other Governmental Funds	Other Governmental Funds	82,774	Short-term loans
	Total	\$ <u>803,417</u>	

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

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2022, consisted of the following:

Transfers from	Transfers To	Amount	Reason
General Fund	Other Governmental Funds	\$ 16,858,861	Supplement other funding sources
Other Governmental Funds	Other Governmental Funds	6,220,570	Supplement other funding sources
	Total	\$ <u>23,079,431</u>	

F. Long-Term Obligations

General Obligation Refunding Bonds, Series 2013

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

General Obligation Refunding Bonds, Series 2016

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal (PAR VALUE)</u>
Governmental Activities	5.00%	\$ 5,595,000
		<u>\$ 5,595,000</u>

Annual debt service requirements to maturity for General Obligation Refunding Bonds, Series 2016 are as follows:

	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending September 30, 2023	\$ 5,595,000	\$ 139,875	\$ 5,734,875
Totals	<u>\$ 5,595,000</u>	<u>\$ 139,875</u>	<u>\$ 5,734,875</u>

Unlimited Tax Road Bonds, Series 2019

During the 2020 fiscal year, the County issued Unlimited Tax Road Bonds, Series 2019 for the construction, maintenance, and operation of roads throughout the County. The bonds are issued as serial bonds maturing through February 15, 2040.

Unlimited Tax Road Bonds, Series 2019 currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal (PAR VALUE)</u>
Governmental Activities	2.00%	\$ 435,000
Governmental Activities	2.25%	455,000
Governmental Activities	2.375%	475,000
Governmental Activities	2.50%	495,000
Governmental Activities	2.625%	525,000
Governmental Activities	4.00%	1,300,000
		<u>\$ 3,685,000</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Annual debt service requirements to maturity for Unlimited Tax Road Bonds are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2023	\$	\$ 108,375	\$ 108,375
2024	165,000	105,075	270,075
2025	170,000	98,375	268,375
2026	180,000	91,375	271,375
2027	185,000	84,075	269,075
2028-2032	1,035,000	310,025	1,345,025
2033-2037	1,175,000	171,916	1,346,916
2038-2040	775,000	30,753	805,753
Totals	\$ <u>3,685,000</u>	\$ <u>999,969</u>	\$ <u>4,684,969</u>

Special Tax Revenue Bonds, Series 2020

During the 2021 fiscal year, the County issued Special Tax Revenue Bonds, Series 2020 for the County's contribution to the construction of the Lubbock Expo Center building. The bonds are issued as serial bonds maturing through September 2030.

Special Tax Revenue Bonds, Series 2020 currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	3.19%	\$ 4,225,000
		\$ <u>4,225,000</u>

Annual debt service requirements to maturity for Special Tax Revenue Bonds are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2023	\$ 470,000	\$ 134,778	\$ 604,778
2024	485,000	119,785	604,785
2025	505,000	104,313	609,313
2026	520,000	88,203	608,203
2027	535,000	71,616	606,616
2028-2030	1,710,000	110,374	1,820,374
Totals	\$ <u>4,225,000</u>	\$ <u>629,069</u>	\$ <u>4,854,069</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Unlimited Tax Road Bonds, Series 2020

During the 2021 fiscal year, the County issued Unlimited Tax Road Bonds, Series 2020 for the construction, maintenance, and operation of roads throughout the County. The bonds are issued as serial bonds maturing February 15, 2040.

Unlimited Tax Road Bonds, Series 2019 currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal (PAR VALUE)</u>
Governmental Activities	2.00%	\$ 11,565,000
Governmental Activities	2.125%	7,530,000
Governmental Activities	3.00%	5,200,000
Governmental Activities	4.00%	13,670,000
		<u>\$ 37,965,000</u>

Annual debt service requirements to maturity for Special Tax Revenue Bonds are as follows:

	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending September 30,			
2023	\$ 695,000	\$ 1,083,687	\$ 1,778,687
2024	1,580,000	1,041,662	2,621,662
2025	1,640,000	977,263	2,617,263
2026	1,925,000	905,963	2,830,963
2027	2,005,000	827,363	2,832,363
2028-2032	11,025,000	2,892,540	13,917,540
2033-2037	11,565,000	1,387,815	12,952,815
2038-2040	7,530,000	242,250	7,772,250
Totals	<u>\$ 37,965,000</u>	<u>\$ 9,358,543</u>	<u>\$ 47,323,543</u>

General Obligation Refunding Bonds, Series 2021

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

General Obligation Refunding Bonds, Series 2021 currently outstanding are as follows:

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	2.00%	\$ 1,790,000
Governmental Activities	3.00%	1,535,000
		<u>\$ 3,325,000</u>

Annual debt service requirements to maturity for General Obligation Refunding Bonds, Series 2021 are as follows:

	Governmental Activities		
	Principal	Interest	Total
Year Ending September 30,			
2023	\$ 670,000	\$ 71,800	\$ 741,800
2024	865,000	48,775	913,775
2025	885,000	26,950	911,950
2026	905,000	9,050	914,050
Totals	<u>\$ 3,325,000</u>	<u>\$ 156,575</u>	<u>\$ 3,481,575</u>

Advance Refunding

On November 16, 2021, the County issued \$3,400,000 of general obligation refunding bonds to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$3,405,000 of general obligation bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the government-wide financial statements. The reacquisition price exceeded the net carrying amount of the old debt by \$463,608. This amount is being netted against the new debt and amortized over the remaining life of the new debt. This advance refunding was undertaken to reduce total debt payments over the next five years by \$192,849 and resulted in an economic gain of \$188,822.

Financing Lease Obligations

Financing lease agreements are summarized as follows:

	Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance Sept 30 2022
Energy Efficient Impr Phase 1	10/1/2019	15 years	Varies	2.58%	\$ 11,154,485	\$ 10,085,655
Energy Efficient Impr Phase 2	11/30/2021	15 years	Varies	2.644%	9,710,452	9,710,452
Total Financing Lease Agreements						<u>\$ 19,796,107</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Energy efficient improvements phase 1 for the County were leased, beginning October 1, 2019 for a term of fifteen years. The interest rate on the lease is 2.58%. Payments are due quarterly at varying amounts.

Energy efficient improvements phase 2 for the County were leased, beginning November 30, 2021 for a term of fifteen years. The interest rate on the lease is 2.644%. Payments are due quarterly at varying amounts.

Annual requirements to amortize financing leases and related interest are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2023	\$ 801,295	\$ 640,485	\$ 1,441,780
2024	1,183,823	484,786	1,668,609
2025	1,228,709	453,435	1,682,144
2026	1,275,205	420,899	1,696,104
2027	1,323,338	387,138	1,710,476
2028-2032	7,400,263	1,383,260	8,783,523
2033-2037	6,583,474	386,111	6,969,585
Total	<u>\$ 19,796,107</u>	<u>\$ 4,156,114</u>	<u>\$ 23,952,221</u>

Right to Use Lease Obligations

Right to Use lease agreements are summarized as follows:

	Date	Payment Terms	Payment Amount	Interest Rate	Original Amount	Ending Balance	Current Maturity
Postage Machine	4/11/2022	4 years	\$5,786 qtrly	2.0930%	\$ 89,043	\$ 77,908	\$ 21,679
Building Lease	11/1/2016	7 years	\$15,747-\$17,497	0.2480%	413,616	225,378	207,886
Total Right to Use Lease Agreements					<u>\$ 502,659</u>	<u>\$ 303,286</u>	<u>\$ 229,565</u>

The County has entered into two leases that are considered “right to use” leases. One lease is for the use of a postage machine. The term of the lease is for four years with quarterly payments as listed in the table above. The other lease is for the use of building space for the medical examiner’s office. The term of the lease is for seven years with payments as listed in the table above.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Annual requirements to amortize right to use leases and related interest are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2023	\$ 229,565	\$ 1,789	\$ 231,354
2024	39,630	1,010	40,640
2025	22,605	538	23,143
2026	11,486	84	11,570
Total	<u>\$ 303,286</u>	<u>\$ 3,421</u>	<u>\$ 306,707</u>

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2022, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
General Obligation Refunding Bonds	\$ 14,975,000	\$ 3,400,000	\$ 9,455,000	\$ 8,920,000	\$ 6,265,000
Unlimited Tax Road Bonds	42,010,000		360,000	41,650,000	695,000
Special Tax Revenue Bonds	4,685,000		460,000	4,225,000	470,000
Financing Lease Obligations	10,802,256	9,710,452	716,601	19,796,107	801,295
Right to Use Lease Obligations		502,659	199,373	303,286	229,565
Accrued Personal Leave	3,157,908	69,658		3,227,566	806,892
Unamortized Bond Premiums	3,496,697	151,752	687,969	2,960,480	
Total Governmental Activities	<u>\$ 79,126,861</u>	<u>\$ 13,834,521</u>	<u>\$ 11,878,943</u>	<u>\$ 81,082,439</u>	<u>\$ 9,267,752</u>

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

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 the County.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

G. Lease Receivables

On September 1, 2021, the County entered a two-year lease agreement with the Community Supervision and Corrections Department for the lease of real property that is part of the Court Residential Treatment Center. Based on this agreement, the County is receiving monthly payments through August 31, 2023, and will collect \$ 442,872 in principal and \$549 in interest during fiscal year 2023.

The County is reporting lease receivables of \$442,872 at September 30, 2022 for this lease. For the fiscal year ended September 30, 2022, the County reported lease revenue of \$482,088 and interest revenue of \$1,644 related to lease payments received.

H. 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 2022, the County obtained auto liability, general liability, property, 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 crime coverage, 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.

University Medical Center (Component Unit)

The University Medical Center is self-insured for medical malpractice and general liability claims. The maximum liability for professional and general liability claims as a governmental unit under the Tort Claims Act is generally \$100,000 per individual and \$300,000 per occurrence. Losses from asserted and unasserted claims identified under the incident reporting system are accrued based on estimates that incorporate the past experience, as well as other considerations, including the nature of each claim or incident and relevant trend factors. It is reasonably possible that the estimate of losses will change by a material amount in the near term.

The University Medical Center purchases medical malpractice insurance under a claims-made policy on a fixed premium basis and general liability insurance under an occurrence basis policy on a fixed premium basis. Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of malpractice claim costs, if any, for any reported and unreported incidents of potential improper professional service occurring during the year

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

by estimating the probable ultimate costs of the incidents. Based on claims experience, no such accrual has been made. It is reasonably possible that this estimate could change materially in the near term.

Activity in the University Medical Center's self-insured general and professional claims liability during 2021 is summarized below:

Balance, Beginning of Year	\$	910,000
Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years		114,000
Claims and Expenses Paid, Net		<u>(207,000)</u>
Balance, End of Year	\$	<u><u>817,000</u></u>

I. Workers' Compensation

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

Claims information is as follows:

<u>Actuarial Date</u>	<u>Beginning Balance</u>	<u>Incurred Claims</u>	<u>Claim Payments</u>	<u>Ending Balance</u>
September 30, 2020	\$ 1,833,028	\$ 428,952	\$ 479,420	\$ 1,782,560
September 30, 2021	1,782,560	164,065	348,419	1,598,206
September 30, 2022	1,598,206	1,468,613	1,025,629	2,041,190

The University Medical Center (Component Unit) is self-insured for workers' compensation claims. Commercial stop-loss insurance coverage is purchased for workers' compensation claims in excess of \$500,000. A provision is accrued for self-insured workers' compensation claims including both claims reported and claims incurred but not yet reported. The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims and other economic and social factors. It is reasonably possible that the University Medical Center's estimate will change by a material amount in the near term.

The University Medical Center purchases workers' compensation insurance under a claims-made policy on a fixed premium basis. Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of workers' compensation claim costs, if any, for any reported and unreported incidents occurring during the year by estimating the probable ultimate costs of the incidents. Based upon University Medical Center's claims experience, no such accrual has been made. It is reasonably possible that this estimate could change materially in the near term.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Activity in the University Medical Center’s self-insured claims liability accounts during 2021 is summarized below:

Balance, Beginning of Year	\$	1,600,000
Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years		1,200,000
Claims and Expenses Paid, Net		<u>(974,000)</u>
Balance, End of Year	\$	<u><u>1,826,000</u></u>

J. Pension Plans

Plan Description

The County participates as one of 830 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas County & District Retirement System (TCDRS). TCDRS is an agency created by the State of Texas and administered in accordance with the TCDRS Act, Subtitle F, Title 8, Texas Government Code (the TCDRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TCDRS Act places the general administration and management of the System with a nine-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TCDRS is not fiscally dependent on the State of Texas. TCDRS’s defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tcdrs.org.

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

Benefits Provided

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Employees Covered by Benefit Terms

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	638
Inactive Employees Entitled to but not Yet Receiving Benefits	1,078
Active Employees	<u>1,148</u>
Total Covered Employees	<u><u>2,864</u></u>

Contributions

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

Employees for the County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 11.11% and 11.90% in calendar years 2021 and 2022, respectively. The County's contributions to TCDRS for the year ended September 30, 2022 were \$7,739,015, and were equal to the required contributions.

Net Pension Liability/(Asset)

The County's Net Pension Liability/(Asset) (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability/(Asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

Inflation	2.50% per year
Overall Payroll Growth	3.00% per year
Investment Rate of Return	7.50%, net of pension plan investment expense, including inflation
Amortization Period	20 years

Salary increases were based on a service-related table. Mortality rates for active members were based on 135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Tables for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Actuarial assumptions used in the December 31, 2021, valuation were based on the results of actuarial experience studies. The experience study in TCDRS was from 2021 and can be found on the TCDRS website.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The long-term expected rate of return on pension plan investments is 7.50%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on pension plan investments was determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2022 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
U.S. Equities	11.50%	3.80%
Global Equities	2.50%	4.10%
International Equities-Developed	5.00%	3.80%
International Equities-Emerging	6.00%	4.30%
Investment-Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	1.77%
Direct Lending	16.00%	6.25%
Distressed Debt	4.00%	4.50%
REIT Equities	2.00%	3.10%
Master Limited Partnerships (MLPs)	2.00%	3.85%
Private Real Estate Partnership	6.00%	5.10%
Private Equity	25.00%	6.80%
Hedge Funds	6.00%	1.55%
Cash Equivalents	2.00%	-1.05%
Total	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability/(Asset).

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Development of the Single Discount Rate:

	<u>December 31, 2021</u>
Single Discount Rate	7.60%
Long-Term Expected Rate of Return	7.60%
Long-Term Municipal Bond Rate	N/A
 Last year ending December 31 in the 100 year projection period for which projected benefit payments are fully funded	 N/A

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

	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability (Asset)</u>
Balance 12/31/2020	\$ 293,384,400	\$ 271,898,513	\$ 21,485,887
Service Cost	8,223,001		8,223,001
Interest (on the Total Pension Liability)	22,430,479		22,430,479
Changes of Assumption	383,193		383,193
Difference Between Expected and Actual Experience	(1,208,037)		(1,208,037)
Contributions - Employer		6,891,574	(6,891,574)
Contributions - Employee		4,342,380	(4,342,380)
Net Investment Income		59,499,018	(59,499,018)
Benefit Payments	(13,180,386)	(13,180,386)	
Administrative Expense		(178,151)	178,151
Other		19,736	(19,736)
Balance 12/31/2021	<u>\$ 310,032,650</u>	<u>\$ 329,292,684</u>	<u>\$ (19,260,034)</u>

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

The following presents the net pension liability/(asset) of the County, calculated using the discount rate of 7.60%, as well as what the County's net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60%) or 1-percentage-point higher (8.60%) than the current rate:

	<u>1% Decrease Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase Discount Rate</u>
County's Net Pension Liability/(Asset)	\$ 25,506,223	\$ (19,260,034)	\$ (56,212,690)

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Pension Plan Fiduciary Net Position

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

Pension Expense and Deferred Outflows, and Deferred Inflows Related to Pensions

For the year ended September 30, 2022, the County recognized pension income of \$1,362,254.

At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$	\$ 1,917,490
Changes in Actuarial Assumptions	9,102,259	
Differences Between Projected and Actual Investment Earnings		37,257,372
Contributions Subsequent to the Measurement Date	<u>6,117,862</u>	
Total	<u>\$ 15,220,121</u>	<u>\$ 39,174,862</u>

\$6,117,862 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/(asset) for the year ending September 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending Dec. 31:	
2022	\$ (4,804,507)
2023	(8,590,382)
2024	(8,895,063)
2025	(7,782,651)
2026	
Thereafter	

K. 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 \$716 per month per employee. This

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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, 2022, for actual claims incurred and estimated claims incurred but not reported were \$1,104,577. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

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

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

The contract between Lubbock County and the third party administrator is renewable September 30, 2023, and terms of coverage and contribution are included in the contractual provisions.

In accordance with state statute, Lubbock County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Sun Life Assurance Company of Canada, 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 \$325,000 and for aggregate loss of \$1,000,000 annually.

Claim 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, 2020	\$ 1,264,753	\$ 9,280,642	\$ 9,379,864	\$ 1,165,531
September 30, 2021	1,165,531	11,176,530	11,189,911	1,152,150
September 30, 2022	1,152,150	9,153,996	9,201,569	1,104,577

University Medical Center (Component Unit)

Substantially all of the University Medical Center's employees and their dependents are eligible to participate in the employee health insurance plan. Commercial stop-loss insurance coverage is purchased for claims in excess of \$500,000. A provision is accrued for self-insured employee health insurance claims including both claims reported and claims incurred but not yet reported. The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims and other economic and social factors. It is reasonably possible that the estimate will change by a material amount in the near term.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Activity in the University Medical Center’s self-insured health care claims liability accounts during 2021 is summarized below:

Balance, Beginning of Year	\$	1,721,000
Current Year Claims Incurred and Changes in		
Estimates for Claims Incurred in Prior Years		17,021,000
Claims and Expenses Paid, Net		(17,308,000)
Balance, End of Year	\$	<u>1,434,000</u>

L. Other Post-Employment Benefits (OPEB)

Plan Description:

The County provides certain health care benefits for retired employees. The Lubbock County Retiree Health Care Plan is a single-employer defined benefit postretirement health care plan sponsored and administered by the County.

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

There are no plan assets accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75.

Benefits Provided:

Pre-65 Retiree

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Post-65 Retiree

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

Retiree Insurance Eligibility Limitations

If a retiree or covered spouse is eligible for medical and/or dental benefits through another employer they no longer qualify for Lubbock County retiree benefits. Any spouse and/or dependent(s) of a retiree who passes away will then be eligible to receive the employer contribution rate of \$85 per month. If the spouse remarries the employer contribution then terminates. The spouse and/or eligible dependent(s) of a retiree who files for TCDRS disability retirement are eligible for COBRA continuation not retiree benefits. Spouse participation will end in the event of a divorce at which time COBRA continuation will be offered. Dependent(s) coverage will end when they no longer meet eligibility requirements of the Plan Document, at which time COBRA continuation will be offered. If a husband and wife are both active employees of Lubbock County and only one retires; the spouse who remains employed is only then eligible to participate in the retiree insurance at the time of his or her retirement with Lubbock County, if eligible. If a retiree, spouse/or eligible dependent(s) benefits are terminated they then forfeit the right to reinstate coverage in the future.

Employer Contribution

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

The retiree's employer contribution will be administered by a third party. Retirees may apply/seek reimbursement for the following items: Medicare supplement medical premiums for themselves and their eligible dependent(s) and insurance marketplace medical premiums for themselves and their eligible dependent(s).

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Employees covered by benefit terms:

At December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	99
Inactive Employees Entitled to but not Yet Receiving Benefits	
Active Employees	<u>976</u>
Total Covered Employees	<u><u>1,075</u></u>

Total OPEB Liability

The County's Total OPEB Liability was measured as of December 31, 2021, and was determined by an actuarial valuation as of that date.

Actuarial assumption:

The Total OPEB Liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Salary Increases	0.40% to 5.25% not including wage inflation of 3.00%
Discount Rate	1.84%

The Discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2021.

For healthy retirees, the gender-distinct Pub-2010 General Healthy Retirees Amount-Weighted Mortality Tables are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the ultimate rates of Scale MP-2021.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study covering the four year period ending December 31, 2021 as conducted for the Texas County and District Retirement System (TCDRS).

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Changes in Total OPEB Liability

Balance 12/31/2020	\$	34,954,693
Changes for the Year		
Service Cost	\$	2,161,032
Interest (on the Total OPEB Liability)		709,755
Changes of Benefit Terms		
Difference Between Expected and Actual Experience		377,313
Changes of Assumptions or Other Inputs		1,476,099
Benefit Payments		(1,094,898)
Net Changes	\$	<u>3,629,301</u>
Balance 12/31/2021	\$	<u><u>38,583,994</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate.

The following presents the total OPEB liability of the County, calculated using the discount rate of 1.84%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (0.84%) or 1-percentage point higher (2.84%) than the current rate.

	1% Decrease Discount Rate <u>0.84%</u>	Discount Rate <u>1.84%</u>	1% Increase Discount Rate <u>2.84%</u>
County's Total OPEB Liability	\$ 45,548,207	\$ 38,583,994	\$ 32,974,990

Health Care Cost Trend Rate Sensitivity Analysis

The following presents the total OPEB liability of the plan using the assumed healthcare cost trend rate, as well as, what the total OPEB liability would be if it were calculated using a trend rate that is one percentage point lower or one percentage point higher than the assumed healthcare cost trend rate.

	1% Decrease in HCT Rate <u> </u>	Current HCT Rate Assumption <u> </u>	1% Increase in HCT Rate <u> </u>
County's Total OPEB Liability	\$ 31,702,715	\$ 38,583,994	\$ 47,603,552

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2022, the County recognized OPEB expense of \$3,858,945.

At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 1,466,420	\$ 1,674,494
Changes in Actuarial Assumptions	6,820,757	582,839
Contributions Subsequent to the Measurement Date	335,466	
Total	<u>\$ 8,622,643</u>	<u>\$ 2,257,333</u>

\$335,466 reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ending September 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending September 30,	
2023	\$ 988,158
2024	988,158
2025	988,158
2026	876,856
2027	705,352
Thereafter	1,483,162
	<u>\$ 6,029,844</u>

Changes of assumptions reflect the effects of changes in the discount rate each period.

M. Commitments, Contingencies, and Litigation

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 collectability 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.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The County has entered into an advance funding agreement with the Texas Department of Transportation for the construction of Woodrow Road from US 87 to Indiana Avenue for a total of \$25,561,400. \$20,312,000 (80%) will be federally funded and the remaining \$5,249,400 (20%) is to be paid by the County.

2. Litigation

The County does not currently have any litigation that is expected to have a material impact on the financial statements.

N. Tax Abatements

Lubbock County entered into an agreement with United Supermarket on May 23, 2016. The agreement was for United Supermarket to invest capital on a long-term basis for a valuation limitation of \$26,000,000. Tax abatement began January 1, 2017 and ends December 31, 2026. For fiscal year 2022, the total abatement was \$147,450.

Lubbock County entered into an agreement with Safeway Inc. on May 23, 2016. The agreement was for Safeway Inc. to invest capital on a long-term basis for a valuation limitation of \$26,000,000. Tax abatement began January 1, 2017 and ends December 31, 2026. For fiscal year 2022, the total abatement was \$6,953,271.

Lubbock County entered into an agreement with Monsanto Southern Production Company, LLC on December 22, 2016. The agreement was for Monsanto Southern Production Company, LLC to invest capital on for a valuation limitation of \$100,000,000. Tax abatement began January 1, 2019 and ends December 31, 2028. For fiscal year 2022, the total abatement was \$118,643,202.

O. Financial Instruments

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

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

P. 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 the County for these services for the year ended September 30, 2022 was \$140,791.

Q. Subsequent Events

In November 2022, the County voted to issue \$41,640,000 in Tax Road Bonds. The bond will mature in 2040 and carry interest rates from 4.00% to 5.00%.

REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

REQUIRED SUPPLEMENTARY INFORMATION

	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021
	Total Pension Liability							
Service Cost	\$ 6,939,843	\$ 7,564,459	\$ 7,911,550	\$ 7,917,153	\$ 7,651,942	\$ 7,646,003	\$ 7,664,866	\$ 8,223,001
Interest	14,000,099	15,205,988	16,090,635	17,570,237	18,822,259	20,052,644	21,210,342	22,430,479
Benefit Payments	(6,722,749)	(7,597,829)	(8,395,263)	(9,559,285)	(10,082,225)	(11,302,011)	(12,217,416)	(13,180,386)
Changes in Assumptions		496,290		271,761			17,693,595	383,193
Differences between Expected and Actual Experience	549,801	(4,283,220)	(807,965)	(221,215)	(598,069)	(1,674,151)	(1,147,967)	(1,208,037)
Net Change	\$ 14,766,994	\$ 11,385,688	\$ 14,798,957	\$ 15,978,651	\$ 15,793,907	\$ 14,722,485	\$ 33,203,420	\$ 16,648,250
Beginning Balance	172,734,298	187,501,292	198,886,980	213,685,937	229,664,588	245,458,495	260,180,980	293,384,400
Ending Balance	\$ 187,501,292	\$ 198,886,980	\$ 213,685,937	\$ 229,664,588	\$ 245,458,495	\$ 260,180,980	\$ 293,384,400	\$ 310,032,650
	Fiduciary Net Position							
Employee Contributions	\$ 3,798,494	\$ 3,812,446	\$ 4,026,825	\$ 4,137,453	\$ 4,240,103	\$ 4,248,903	\$ 4,409,777	\$ 4,342,380
Employer Contributions	5,735,720	5,636,975	5,728,926	6,054,349	6,396,497	6,373,347	6,999,269	6,891,574
Net Investment Income	10,930,992	(1,379,468)	12,938,238	27,573,116	(4,034,708)	35,025,591	25,561,273	59,499,018
Benefit Payments	(6,722,749)	(7,597,829)	(8,395,263)	(9,559,285)	(10,082,225)	(11,302,012)	(12,217,416)	(13,180,386)
Administration Expenses	(129,463)	(125,873)	(140,818)	(144,246)	(171,308)	(188,565)	(198,953)	(178,151)
Other	(290,884)	(106,437)	(150,660)	7,117	31,166	11,198	(104,347)	19,736
Net Change	\$ 13,322,110	\$ 239,814	\$ 14,007,248	\$ 28,068,504	\$ (3,620,475)	\$ 34,168,462	\$ 24,449,603	\$ 57,394,171
Beginning Balance	161,263,247	174,585,357	174,825,171	188,832,419	216,900,923	213,280,448	247,448,910	271,898,513
Ending Balance	\$ 174,585,357	\$ 174,825,171	\$ 188,832,419	\$ 216,900,923	\$ 213,280,448	\$ 247,448,910	\$ 271,898,513	\$ 329,292,684
Net Pension Liability/(Asset)	\$ 12,915,935	\$ 24,061,809	\$ 24,853,518	\$ 12,763,665	\$ 32,178,047	\$ 12,732,070	\$ 21,485,887	\$ (19,260,034)
Fiduciary Net Position as a Percentage of Total Pension Liability	93.11%	87.90%	88.37%	94.44%	86.89%	95.11%	92.68%	106.21%
Covered Payroll	\$ 54,264,173	\$ 54,463,516	\$ 56,863,541	\$ 59,005,398	\$ 60,571,900	\$ 60,646,374	\$ 62,997,132	\$ 62,034,002
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	23.80%	44.18%	43.71%	21.63%	53.12%	20.99%	34.11%	-31.05%

Note: Only eight years of GASB 68 data available as of 12/31/2021. The remaining two years of data will be built on a go forward basis.

The accompanying notes are an integral part of this statement.

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

REQUIRED SUPPLEMENTARY INFORMATION

	<u>9/30/2015</u>	<u>9/30/2016</u>	<u>9/30/2017</u>	<u>9/30/2018</u>	<u>9/30/2019</u>	<u>9/30/2020</u>	<u>9/30/2021</u>	<u>9/30/2022</u>
Actuarially Determined Contribution	\$ 5,621,943	\$ 5,697,771	\$ 5,978,906	\$ 6,324,917	\$ 6,326,213	\$ 6,810,520	\$ 7,207,684	\$ 7,739,015
Actual Contributions	<u>5,621,943</u>	<u>5,697,771</u>	<u>5,978,906</u>	<u>6,324,917</u>	<u>6,326,213</u>	<u>6,810,520</u>	<u>7,207,684</u>	<u>7,739,015</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>							
Covered Payroll	\$ 54,012,022	\$ 56,168,414	\$ 58,603,917	\$ 60,363,434	\$ 60,157,314	\$ 62,215,002	\$ 64,937,210	\$ 66,166,389
Contributions as a Percentage of Covered Payroll	10.41%	10.14%	10.20%	10.48%	10.52%	10.95%	11.10%	11.70%

Note: Only eight years of GASB 68 data available as of 09/30/2022. The remaining two years of data will be built on a go forward basis.

LUBBOCK COUNTY, TEXAS

EXHIBIT B-3

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LUBBOCK COUNTY RETIREE HEALTH INSURANCE PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2022

REQUIRED SUPPLEMENTARY INFORMATION

	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021
	Total OPEB Liability				
Service Cost	\$ 1,910,500	\$ 2,316,616	\$ 1,316,206	\$ 1,882,311	\$ 2,161,032
Interest	1,202,779	1,246,659	906,325	833,714	709,755
Differences between Expected and Actual Experience	(65,130)	(3,012,083)	248,752	1,271,600	377,313
Benefit Payments	(412,729)	(355,555)	(728,140)	(880,942)	(1,094,898)
Changes in Assumptions	<u>3,227,335</u>	<u>(12,743,281)</u>	<u>3,937,810</u>	<u>2,031,832</u>	<u>1,476,099</u>
Net Change	\$ 5,862,755	\$ (12,547,644)	\$ 5,680,953	\$ 5,138,515	\$ 3,629,301
Beginning Balance	30,820,114	36,682,869	24,135,225	29,816,178	34,954,693
Ending Balance	<u>\$ 36,682,869</u>	<u>\$ 24,135,225</u>	<u>\$ 29,816,178</u>	<u>\$ 34,954,693</u>	<u>\$ 38,583,994</u>
Total OPEB Liability	<u>\$ 36,682,869</u>	<u>\$ 24,135,225</u>	<u>\$ 29,816,178</u>	<u>\$ 34,954,693</u>	<u>\$ 38,583,994</u>
Covered Payroll	\$ 59,075,993	\$ 54,729,525	\$ 55,353,330	\$ 53,313,953	\$ 51,131,476
Total OPEB Liability as a Percentage of Covered Payroll	62.09%	44.10%	53.87%	65.56%	75.46%

Note: Only five years of GASB 75 data available as of 12/31/2021. The remaining five years of data will be built on a go forward basis.

Notes to RSI:

1. This plan does not have assets accumulated in a trust that meets the criteria in GASBS No. 75.
2. Changes in Assumptions are due to updating discount rate based on the requirements of GASBS No. 75.

The accompanying notes are an integral part of this statement.

**GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

REQUIRED SUPPLEMENTARY INFORMATION

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
Revenue:				
Taxes:				
General Property Taxes	\$ 76,090,008	\$ 76,090,008	\$ 75,084,369	\$ (1,005,639)
General Sales Taxes	30,854,754	30,854,754	34,750,684	3,895,930
Licenses and Permits	192,092	192,092	189,474	(2,618)
Intergovernmental	2,462,869	3,355,040	4,038,755	683,715
Fees of Office	3,243,699	3,243,699	3,188,508	(55,191)
Commissions	4,465,893	4,465,893	5,099,450	633,557
Charges for Services	2,119,007	2,119,007	2,025,832	(93,175)
Fines and Forfeitures	660,158	660,158	488,569	(171,589)
Investment Earnings	100,000	100,000	(4,959,213)	(5,059,213)
Miscellaneous	2,144,039	2,144,039	1,696,593	(447,446)
Total Revenues	\$ 122,332,519	\$ 123,224,690	\$ 121,603,021	\$ (1,621,669)
Expenditures:				
Current:				
General Government				
Commissioners Court	\$ 691,903	\$ 693,991	\$ 683,784	\$ 10,207
County Judge	268,896	282,018	272,853	9,165
County Clerk	1,381,060	1,366,060	1,156,307	209,753
Technology and Information Systems	7,803,089	7,228,089	6,031,486	1,196,603
General Administration	11,328,397	3,199,477	2,708,828	490,649
Judicial Compliance	402,409	402,409	364,371	38,038
Financial Administration				
Treasurer	405,772	426,459	408,972	17,487
Tax Assessor	2,095,860	2,097,710	1,904,390	193,320
Purchasing	519,823	516,653	491,205	25,448
Auditor	1,274,200	1,274,200	1,117,720	156,480
Human Resources	912,672	912,672	760,751	151,921
Judicial				
Courts	4,650,432	4,686,981	4,563,168	123,813
Appellate Courts	23,604	23,604	21,335	2,269
District Clerk	1,894,073	1,862,744	1,711,769	150,975
Justice of the Peace, Precinct 1	350,314	368,557	364,625	3,932
Justice of the Peace, Precinct 2	330,431	330,431	305,570	24,861
Justice of the Peace, Precinct 3	373,920	395,352	365,840	29,512
Justice of the Peace, Precinct 4	357,734	387,644	379,959	7,685
Central Jury	404,950	404,950	246,229	158,722
Judicial	6,712,608	6,334,996	5,801,264	533,732
Legal				
Criminal District Attorney	7,544,487	7,649,487	7,178,073	471,414
South Plains Auto Theft Task Force	17,000	17,000	13,904	3,096
Public Safety				
Constable 1	106,202	106,265	87,655	18,610
Constable 2	85,557	91,559	88,250	3,309
Constable 3	86,840	86,903	79,237	7,666
Constable 4	88,694	94,884	87,225	7,659
Medical Examiner	2,691,656	2,684,316	2,331,805	352,511
Sheriff	14,498,045	16,528,037	15,309,165	1,218,872
Detention Center	27,023,913	32,236,581	31,419,505	817,076
Inmate Transportation	118,100	267,850	220,605	47,245
Public Safety	1,757,443	1,757,443	1,648,667	108,776
Correctional				
Community Supervision and Corrections Department	29,504	29,504	10,099	19,405
Facilities				
Maintenance	6,469,352	6,607,385	6,293,631	313,754
Welfare				
General Assistance	1,876,464	1,389,451	1,138,084	251,367
Veteran Services	64,997	68,731	69,086	(355)
Conservation				
Texas AgriLIFE Extension	356,486	356,486	286,225	70,261
Elections				
Elections	1,857,300	2,071,251	1,869,168	202,083
Culture/Recreation				
Library Services	237,105	237,105	237,105	0
Transportation				
Public Works	474,434	474,436	446,203	28,233
Capital Outlay	2,144,500	2,801,255	1,729,996	1,071,259
Total Expenditures	\$ 109,710,226	\$ 108,750,926	\$ 100,204,115	\$ 8,546,812
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 12,622,293	\$ 14,473,764	\$ 21,398,906	\$ 6,925,143
Other Financing Sources (Uses):				
Transfers In (Out)	\$ (16,360,504)	\$ (16,860,504)	\$ (16,858,861)	\$ 1,643
Total Other Financing Sources	\$ (16,360,504)	\$ (16,860,504)	\$ (16,858,861)	\$ 1,643
Net Change in Fund Balances	\$ (3,738,211)	\$ (2,386,740)	\$ 4,540,045	\$ 6,926,786
Fund Balances - Beginning	45,418,886	45,418,886	45,418,886	0
Fund Balances - Ending	\$ 41,680,675	\$ 43,032,146	\$ 49,958,931	\$ 6,926,786

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT B-5

AMERICAN RESCUE PLAN ACT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 30,162,197	\$ 60,324,387	\$ 30,688,272	\$ (29,636,115)
Total Revenues	<u>\$ 30,162,197</u>	<u>\$ 60,324,387</u>	<u>\$ 30,688,272</u>	<u>\$ (29,636,115)</u>
Expenditures:				
General Government				
Salaries and Benefits	\$ 77,875	\$ 5,010,574	\$ 4,412,940	\$ 597,634
Supplies		1,809,643	185,943	1,623,700
Maintenance	160,000	278,614	175,731	102,883
Professional Contract Services	<u>28,539,322</u>	<u>51,005,869</u>	<u>23,895,311</u>	<u>27,110,558</u>
Total General Government	<u>\$ 28,777,197</u>	<u>\$ 58,104,700</u>	<u>\$ 28,669,925</u>	<u>\$ 29,434,775</u>
Capital Outlay	<u>1,385,000</u>	<u>1,617,106</u>	<u>1,415,766</u>	<u>201,340</u>
Total Expenditures	<u>\$ 30,162,197</u>	<u>\$ 59,721,806</u>	<u>\$ 30,085,691</u>	<u>\$ 29,636,115</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 602,581</u>	<u>\$ 602,581</u>	<u>\$ 0</u>
Other Financing Sources (Uses):				
Transfers Out	<u>\$ 0</u>	<u>\$ (602,581)</u>	<u>\$ (602,581)</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (602,581)</u>	<u>\$ (602,581)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT B-6

TAX ROAD BOND CONSTRUCTION
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenue:				
Investment Earnings	\$ 60,000	\$ 60,000	\$ 368,171	\$ 308,171
Total Revenues	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 368,171</u>	<u>\$ 308,171</u>
Expenditures:				
Current:				
Capital Outlay	\$ 38,846,657	\$ 38,846,657	\$ 4,104,882	\$ 34,741,775
Total Expenditures	<u>\$ 38,846,657</u>	<u>\$ 38,846,657</u>	<u>\$ 4,104,882</u>	<u>\$ 34,741,775</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (38,786,657)</u>	<u>\$ (38,786,657)</u>	<u>\$ (3,736,711)</u>	<u>\$ 35,049,946</u>
Net Change in Fund Balances	\$ (38,786,657)	\$ (38,786,657)	\$ (3,736,711)	\$ 35,049,946
Fund Balances - Beginning	<u>42,881,852</u>	<u>42,881,852</u>	<u>42,881,852</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 4,095,195</u></u>	<u><u>\$ 4,095,195</u></u>	<u><u>\$ 39,145,141</u></u>	<u><u>\$ 35,049,946</u></u>

LUBBOCK COUNTY, TEXAS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM PENSION PLAN
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	18.5 years (based on contribution rate calculated in 12/31/21 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation
Investment Rate of Return	7.5%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.

Mortality 135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Other Information:

Changes in Assumptions: There were new inflation, mortality, and other assumptions that affected measurement of the total pension liability during the measurement period.

Benefits Changes: There were no benefit changes during the year.

**LUBBOCK COUNTY, TEXAS
RETIREE HEALTH INSURANCE PLAN
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31, and become effective in January, 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Individual Entry Age Normal
Discount Rate	1.84% as of December 31, 2021
Inflation	2.50%
Salary Increases	.40% to 5.25%, not including wage inflation of 3.00%
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS)

Mortality For healthy retirees, the gender-distinct Pub-2010 General Healthy Retirees Amount-Weighted Mortality Tables are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the ultimate rates of Scale MP-2021.

Health Care Trend Rates Initial rate of 7.20% declining to an ultimate rate of 4.25% after 15 years.

Participation Rates It was assumed that retirees would choose to receive retiree health care benefits based on age and service at retirement as follows:

Years of Service	Retiring prior to age 65	Retiring on or after age 65
15-19	40%	90%
20+	60%	90%

Other Information:

Changes in Benefits: None

Changes in Assumptions: The Discount rate changed from 2.00% as of December 31, 2020 to 1.84% as of December 31, 2021. Additionally, the demographic and salary increase assumptions were updated to reflect the 2021 TCERS experience study.

-80-
**LUBBOCK COUNTY, TEXAS
GENERAL FUND BUDGETARY COMPARISON SCHEDULE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2022**

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 following procedures are followed in establishing the budgetary data reflected in the basic 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, 2021 through September 30, 2022.
- 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. During the current fiscal year, expenditures exceeded appropriations in various special revenue funds and one department of the general fund.
- 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 BUDGETARY COMPARISON SCHEDULES
AS SUPPLEMENTARY INFORMATION**

LUBBOCK COUNTY, TEXAS

EXHIBIT C-1

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

ASSETS	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets:				
Cash and Cash Equivalents	\$ 32,911,571	\$ 2,336,759	\$ 7,385,908	\$ 42,634,238
Restricted Cash			3,857,798	3,857,798
Investments	4,277,274	499,123	1,577,580	6,353,977
Receivables (Net of Allowance for Uncollectibles)	1,740,283	23,096	10,499	1,773,878
Due from Other Funds	82,774			82,774
Prepaid Items	1,266			1,266
Total Assets	<u>\$ 39,013,168</u>	<u>\$ 2,858,978</u>	<u>\$ 12,831,785</u>	<u>\$ 54,703,931</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 665,294	\$	\$ 772,945	\$ 1,438,239
Payroll Taxes and Related Items	255,715			255,715
Accrued Wages	266,819			266,819
Due to Other Funds	803,417			803,417
Other Liabilities	100			100
Total Liabilities	<u>\$ 1,991,345</u>	<u>\$ 0</u>	<u>\$ 772,945</u>	<u>\$ 2,764,290</u>
 DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue - Grants	\$ 536,545	\$	\$	\$ 536,545
Unavailable Revenue - Property Taxes	1,288	19,539	6,441	27,268
Total Deferred Inflows of Resources	<u>\$ 537,833</u>	<u>\$ 19,539</u>	<u>\$ 6,441</u>	<u>\$ 563,813</u>
 Fund Balances:				
Nonspendable Fund Balances:				
Prepays	\$ 1,266	\$	\$	\$ 1,266
Restricted Fund Balances:				
Restricted for Enabling Legislation	36,482,724			36,482,724
Restricted for Debt Service		2,839,439		2,839,439
Restricted for Capital Projects			12,052,399	12,052,399
Total Fund Balances	<u>\$ 36,483,990</u>	<u>\$ 2,839,439</u>	<u>\$ 12,052,399</u>	<u>\$ 51,375,828</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 39,013,168</u>	<u>\$ 2,858,978</u>	<u>\$ 12,831,785</u>	<u>\$ 54,703,931</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-2

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
General Property Taxes	\$ 474,640	\$ 7,447,733	\$ 2,373,189	\$ 10,295,562
Hotel Tax	2,463,391			2,463,391
Vehicle Rental Tax	845,800			845,800
Intergovernmental	10,153,395		202,991	10,356,386
Fees of Office	2,343,113			2,343,113
Charges for Services	4,324,407			4,324,407
Fines and Forfeitures	202,111			202,111
Investment Earnings	297,620	31,218	104,715	433,553
Miscellaneous	2,064,652	9,964	483,732	2,558,348
Total Revenue	<u>\$ 23,169,129</u>	<u>\$ 7,488,915</u>	<u>\$ 3,164,627</u>	<u>\$ 33,822,671</u>
Expenditures:				
Current				
General Government	\$ 308,811			\$ 308,811
Judicial	117,563			117,563
Legal	2,323,066			2,323,066
Public Safety	2,837,395			2,837,395
Correctional	9,083,413			9,083,413
Facilities			66,440	66,440
Elections	3,308,311			3,308,311
Culture/Recreation	305,555			305,555
Transportation	6,613,993			6,613,993
Capital Outlay	3,874,050		12,027,582	15,901,632
Debt Service				
Principal		6,870,000	716,601	7,586,601
Interest		1,837,216	339,228	2,176,444
Bond Issuance Costs		83,027		83,027
Total Expenditures	<u>\$ 28,772,157</u>	<u>\$ 8,790,243</u>	<u>\$ 13,149,851</u>	<u>\$ 50,712,251</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (5,603,028)</u>	<u>\$ (1,301,328)</u>	<u>\$ (9,985,224)</u>	<u>\$ (16,889,580)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 9,219,783	\$ 1,219,904	\$ 7,021,755	\$ 17,461,442
Lease Financing			9,710,452	9,710,452
Refunding Bonds Issued		3,400,000		3,400,000
Premium on Refunding Bonds Issued		151,752		151,752
Payment to Refunded Bond Escrow Agent		(3,468,725)		(3,468,725)
Total Other Financing Sources (Uses)	<u>\$ 9,219,783</u>	<u>\$ 1,302,931</u>	<u>\$ 16,732,207</u>	<u>\$ 27,254,921</u>
Net Change in Fund Balances	<u>\$ 3,616,755</u>	<u>\$ 1,603</u>	<u>\$ 6,746,983</u>	<u>\$ 10,365,341</u>
Fund Balances - Beginning	<u>32,867,235</u>	<u>2,837,836</u>	<u>5,305,416</u>	<u>41,010,487</u>
Fund Balances - Ending	<u>\$ 36,483,990</u>	<u>\$ 2,839,439</u>	<u>\$ 12,052,399</u>	<u>\$ 51,375,828</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2022**

ASSETS	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/ Roosevelt Parks	Idalou/ New Deal Parks	Shallowater Park	LCETRZ Tax Increment	Safe School Program/ JJAEP	Star Program	Juvenile Probation Fund	Juvenile Probation Grant
Assets:										
Cash and Cash Equivalents	\$ 1,475,859	\$ 465,267	\$ 50,823	\$ 253,411	\$ 275,680	\$ 177,608	\$	\$ 12,549	\$ 6,668,893	\$
Investments	315,234	99,378	10,856	54,127	58,883	37,936			1,423,984	
Receivables (Net of Allowance for Uncollectibles)	221,002	511	379	443	451	56	4,129	37,500	2,547	218,976
Due from Other Funds									82,774	
Prepaid Items										
Total Assets	<u>\$ 2,012,095</u>	<u>\$ 565,156</u>	<u>\$ 62,058</u>	<u>\$ 307,981</u>	<u>\$ 335,014</u>	<u>\$ 215,600</u>	<u>\$ 4,129</u>	<u>\$ 50,049</u>	<u>\$ 8,178,198</u>	<u>\$ 218,976</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$ 294,229	\$ 1,721	\$ 2,320	\$ 1,348	\$ 1,842	\$	\$	\$ 32,398	\$ 45,488	\$ 4,772
Payroll Taxes and Related Items	76,403	1,608	725	1,214	243			7,850	34,392	31,087
Accrued Wages	73,841	1,926	1,127	502	412			9,801	36,091	24,968
Due to Other Funds							4,126			43,886
Other Liabilities									100	
Total Liabilities	<u>\$ 444,473</u>	<u>\$ 5,255</u>	<u>\$ 4,172</u>	<u>\$ 3,064</u>	<u>\$ 2,497</u>	<u>\$ 0</u>	<u>\$ 4,126</u>	<u>\$ 50,049</u>	<u>\$ 116,071</u>	<u>\$ 104,713</u>
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Grants	\$ 104,991	\$	\$	\$	\$	\$	\$ 3	\$	\$	\$ 114,263
Unavailable Revenue - Property Taxes		322	322	322	322					
Total Deferred Inflows of Resources	<u>\$ 104,991</u>	<u>\$ 322</u>	<u>\$ 322</u>	<u>\$ 322</u>	<u>\$ 322</u>	<u>\$ 0</u>	<u>\$ 3</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 114,263</u>
Fund Balances:										
Nonspendable Fund Balances:										
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:										
Restricted for Enabling Legislation	<u>1,462,631</u>	<u>559,579</u>	<u>57,564</u>	<u>304,595</u>	<u>332,195</u>	<u>215,600</u>	<u></u>	<u></u>	<u>8,062,127</u>	<u></u>
Total Fund Balances	<u>\$ 1,462,631</u>	<u>\$ 559,579</u>	<u>\$ 57,564</u>	<u>\$ 304,595</u>	<u>\$ 332,195</u>	<u>\$ 215,600</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,062,127</u>	<u>\$ 0</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,012,095</u>	<u>\$ 565,156</u>	<u>\$ 62,058</u>	<u>\$ 307,981</u>	<u>\$ 335,014</u>	<u>\$ 215,600</u>	<u>\$ 4,129</u>	<u>\$ 50,049</u>	<u>\$ 8,178,198</u>	<u>\$ 218,976</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2022**

ASSETS	Juvenile Detention Fund	Juvenile Food Service	Juvenile Title IV-E	CJD DWI Court	On Line Access	CJD Drug Court	Drug Court Fee	Dispute Resolution	USDA Ag Mediation	Domestic Relations Office
Assets:										
Cash and Cash Equivalents	\$ 26,839		\$ 3,119		\$ 286,244		\$ 233,612	\$ 73,051		\$ 32,265
Investments	5,733				61,140		49,898	11,591		6,892
Receivables (Net of Allowance for Uncollectibles)	85,223	44,683		17,550	91	13,169	604	5,066	90,835	18,839
Due from Other Funds										
Prepaid Items										1,266
Total Assets	<u>\$ 117,795</u>	<u>\$ 44,683</u>	<u>\$ 3,119</u>	<u>\$ 17,550</u>	<u>\$ 347,475</u>	<u>\$ 13,169</u>	<u>\$ 284,114</u>	<u>\$ 89,708</u>	<u>\$ 90,835</u>	<u>\$ 59,262</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$ 34			\$ 25	\$ 6,404	\$ 17	\$ 271	\$ 11,214	\$ 9,159	\$ 9,830
Payroll Taxes and Related Items	52,080	2,058						4,245	3,107	1,469
Accrued Wages	65,681	2,534						6,476	3,199	1,812
Due to Other Funds		34,763		17,525		13,152			75,370	
Other Liabilities										
Total Liabilities	<u>\$ 117,795</u>	<u>\$ 39,355</u>	<u>\$ 0</u>	<u>\$ 17,550</u>	<u>\$ 6,404</u>	<u>\$ 13,169</u>	<u>\$ 271</u>	<u>\$ 21,935</u>	<u>\$ 90,835</u>	<u>\$ 13,111</u>
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Grants	\$	\$ 5,328	\$ 3,119	\$	\$	\$	\$	\$	\$	\$
Unavailable Revenue - Property Taxes										
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 5,328</u>	<u>\$ 3,119</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:										
Nonspendable Fund Balances:										
Prepays										\$ 1,266
Restricted Fund Balances:										
Restricted for Enabling Legislation					341,071		283,843	67,773		44,885
Total Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 341,071</u>	<u>\$ 0</u>	<u>\$ 283,843</u>	<u>\$ 67,773</u>	<u>\$ 0</u>	<u>\$ 46,151</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 117,795</u>	<u>\$ 44,683</u>	<u>\$ 3,119</u>	<u>\$ 17,550</u>	<u>\$ 347,475</u>	<u>\$ 13,169</u>	<u>\$ 284,114</u>	<u>\$ 89,708</u>	<u>\$ 90,835</u>	<u>\$ 59,262</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2022**

ASSETS	Mediation Grant	HOT & STVR Tax	Law Library	Election Services Fund	HAVA	Election Admin Fee	Election Equipment Fund	Records Preservation Dist Clerk	Records Preservation Co. Clerk	County Records Preservation
Assets:										
Cash and Cash Equivalents	\$	6,931,230	14,486	366,806	97,876	223,072	281,220	53,162	4,326,558	367,814
Investments					20,906	47,647	60,067	11,355	924,125	78,563
Receivables (Net of Allowance for Uncollectibles)	12,063	324,365	2,597			71	89	28	9,809	3,019
Due from Other Funds										
Prepaid Items										
Total Assets	<u>\$ 12,063</u>	<u>\$ 7,255,595</u>	<u>\$ 17,083</u>	<u>\$ 366,806</u>	<u>\$ 118,782</u>	<u>\$ 270,790</u>	<u>\$ 341,376</u>	<u>\$ 64,545</u>	<u>\$ 5,260,492</u>	<u>\$ 449,396</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$	\$	187	2,102	118,456	\$	23,726	242	\$	41
Payroll Taxes and Related Items			1,951					92	930	1,463
Accrued Wages			1,198					435	885	1,457
Due to Other Funds	12,063			148,372						
Other Liabilities										
Total Liabilities	<u>\$ 12,063</u>	<u>\$ 0</u>	<u>\$ 3,336</u>	<u>\$ 150,474</u>	<u>\$ 118,456</u>	<u>\$ 0</u>	<u>\$ 23,726</u>	<u>\$ 769</u>	<u>\$ 1,815</u>	<u>\$ 2,961</u>
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Grants	\$	\$	\$	97,000	326	\$	\$	\$	\$	\$
Unavailable Revenue - Property Taxes										
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 97,000</u>	<u>\$ 326</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:										
Nonspendable Fund Balances:										
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:										
Restricted for Enabling Legislation		7,255,595	13,747	119,332		270,790	317,650	63,776	5,258,677	446,435
Total Fund Balances	<u>\$ 0</u>	<u>\$ 7,255,595</u>	<u>\$ 13,747</u>	<u>\$ 119,332</u>	<u>\$ 0</u>	<u>\$ 270,790</u>	<u>\$ 317,650</u>	<u>\$ 63,776</u>	<u>\$ 5,258,677</u>	<u>\$ 446,435</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 12,063</u>	<u>\$ 7,255,595</u>	<u>\$ 17,083</u>	<u>\$ 366,806</u>	<u>\$ 118,782</u>	<u>\$ 270,790</u>	<u>\$ 341,376</u>	<u>\$ 64,545</u>	<u>\$ 5,260,492</u>	<u>\$ 449,396</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2022**

ASSETS	Court House Security	Court Record Preservation	Truancy Prevention & Diversion	Historical Commission	Child Abuse Prevention	Co & Dist Court Technology	Dist Court Record Technology	County Clerk Archive	Community Economic Development	JP 1 Justice Court
Assets:										
Cash and Cash Equivalents	\$ 79,789	\$ 243,606	\$ 32,669	\$ 16,003	\$ 4,968	\$ 68,058	\$ 95,412	\$ 3,103,247	\$ 487,643	\$ 51,574
Investments	17,042	52,033	6,978			14,537	20,379	662,833	104,157	11,016
Receivables (Net of Allowance for Uncollectibles)	2,577	88	10	4	16	112	51	9,422	155	16
Due from Other Funds										
Prepaid Items										
Total Assets	<u>\$ 99,408</u>	<u>\$ 295,727</u>	<u>\$ 39,657</u>	<u>\$ 16,007</u>	<u>\$ 4,984</u>	<u>\$ 82,707</u>	<u>\$ 115,842</u>	<u>\$ 3,775,502</u>	<u>\$ 591,955</u>	<u>\$ 62,606</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$ 59					\$ 2		\$ 5,495		\$ 135
Payroll Taxes and Related Items										72
Accrued Wages										425
Due to Other Funds										
Other Liabilities										
Total Liabilities	<u>\$ 59</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2</u>	<u>\$ 0</u>	<u>\$ 5,495</u>	<u>\$ 0</u>	<u>\$ 632</u>
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Grants	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unavailable Revenue - Property Taxes										
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:										
Nonspendable Fund Balances:										
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:										
Restricted for Enabling Legislation	99,349	295,727	39,657	16,007	4,984	82,705	115,842	3,770,007	591,955	61,974
Total Fund Balances	<u>\$ 99,349</u>	<u>\$ 295,727</u>	<u>\$ 39,657</u>	<u>\$ 16,007</u>	<u>\$ 4,984</u>	<u>\$ 82,705</u>	<u>\$ 115,842</u>	<u>\$ 3,770,007</u>	<u>\$ 591,955</u>	<u>\$ 61,974</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 99,408</u>	<u>\$ 295,727</u>	<u>\$ 39,657</u>	<u>\$ 16,007</u>	<u>\$ 4,984</u>	<u>\$ 82,707</u>	<u>\$ 115,842</u>	<u>\$ 3,775,502</u>	<u>\$ 591,955</u>	<u>\$ 62,606</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2022**

ASSETS	JP 2 Justice Court	JP 3 Justice Court	JP 4 Justice Court	Court Facility Fee	Judicial Education & Support	Language Access	Sheriff Contraband	Inmate Supply	VINE	Homeland Security	Hazard Mitigation Grant
Assets:											
Cash and Cash Equivalents	\$ 81,155	\$ 25,345	\$ 84,039	\$ 69,337	\$ 3,984	\$ 20,840	\$ 589,170	\$ 4,409,209	\$	\$	\$
Investments	17,334	5,414	17,950			4,451					
Receivables (Net of Allowance for Uncollectibles)	26	8	26	1,478	56	225			7,536	25,757	153,499
Due from Other Funds											
Prepaid Items											
Total Assets	<u>\$ 98,515</u>	<u>\$ 30,767</u>	<u>\$ 102,015</u>	<u>\$ 70,815</u>	<u>\$ 4,040</u>	<u>\$ 25,516</u>	<u>\$ 589,170</u>	<u>\$ 4,409,209</u>	<u>\$ 7,536</u>	<u>\$ 25,757</u>	<u>\$ 153,499</u>
 LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts Payable	\$	\$	\$	\$ 20	\$	\$ 3	\$	\$	\$	\$	\$ 52,166
Payroll Taxes and Related Items											
Accrued Wages											
Due to Other Funds									7,536	25,757	101,333
Other Liabilities											
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 20</u>	<u>\$ 0</u>	<u>\$ 3</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,536</u>	<u>\$ 25,757</u>	<u>\$ 153,499</u>
 DEFERRED INFLOWS OF RESOURCES:											
Unavailable Revenue - Grants	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unavailable Revenue - Property Taxes											
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>				
 Fund Balances:											
Nonspendable Fund Balances:											
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:											
Restricted for Enabling Legislation	<u>98,515</u>	<u>30,767</u>	<u>102,015</u>	<u>70,795</u>	<u>4,040</u>	<u>25,513</u>	<u>589,170</u>	<u>4,409,209</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>\$ 98,515</u>	<u>\$ 30,767</u>	<u>\$ 102,015</u>	<u>\$ 70,795</u>	<u>\$ 4,040</u>	<u>\$ 25,513</u>	<u>\$ 589,170</u>	<u>\$ 4,409,209</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 98,515</u>	<u>\$ 30,767</u>	<u>\$ 102,015</u>	<u>\$ 70,815</u>	<u>\$ 4,040</u>	<u>\$ 25,516</u>	<u>\$ 589,170</u>	<u>\$ 4,409,209</u>	<u>\$ 7,536</u>	<u>\$ 25,757</u>	<u>\$ 153,499</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2022**

ASSETS	Project Safe Neighborhood	LEOSE Sheriff	Sheriff Commissary Salary	TAG Grant	CDA Business Crimes	CDA Contraband Fund	South Plains Auto Theft	JAG Grant	CDA Border Prosecution	CDA Victim Advocacy	Nonmajor-Special Revenue Funds (See Exhibit C-1)
Assets:											
Cash and Cash Equivalents	\$	\$ 128,719	\$ 174,825	\$	\$ 96,250	\$ 112,749	\$ 58,891	\$ 176,645	\$	\$	\$ 32,911,571
Investments		27,494	37,341								4,277,274
Receivables (Net of Allowance for Uncollectibles)	30,495	40	51,611	160,359			146,748	610	14,699	20,564	1,740,283
Due from Other Funds											82,774
Prepaid Items											1,266
Total Assets	<u>\$ 30,495</u>	<u>\$ 156,253</u>	<u>\$ 263,777</u>	<u>\$ 160,359</u>	<u>\$ 96,250</u>	<u>\$ 112,749</u>	<u>\$ 205,639</u>	<u>\$ 177,255</u>	<u>\$ 14,699</u>	<u>\$ 20,564</u>	<u>\$ 39,013,168</u>
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts Payable	\$ 22,357	\$	\$	\$ 1,730	\$ 3,954	\$ 421	\$ 3,861	\$ 9,265	\$	\$	\$ 665,294
Payroll Taxes and Related Items			14,403	5,668			9,917		2,152	2,586	255,715
Accrued Wages			13,623	5,705			9,250		2,764	2,707	266,819
Due to Other Funds	8,138			147,256			127,536	11,550	9,783	15,271	803,417
Other Liabilities											100
Total Liabilities	<u>\$ 30,495</u>	<u>\$ 0</u>	<u>\$ 28,026</u>	<u>\$ 160,359</u>	<u>\$ 3,954</u>	<u>\$ 421</u>	<u>\$ 150,564</u>	<u>\$ 20,815</u>	<u>\$ 14,699</u>	<u>\$ 20,564</u>	<u>\$ 1,991,345</u>
DEFERRED INFLOWS OF RESOURCES:											
Unavailable Revenue - Grants	\$	\$	\$	\$	\$	\$	\$ 55,075	\$ 156,440	\$	\$	\$ 536,545
Unavailable Revenue - Property Taxes											1,288
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 55,075</u>	<u>\$ 156,440</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 537,833</u>
Fund Balances:											
Nonspendable Fund Balances:											
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,266
Restricted Fund Balances:											
Restricted for Enabling Legislation		156,253	235,751		92,296	112,328					36,482,724
Total Fund Balances	<u>\$ 0</u>	<u>\$ 156,253</u>	<u>\$ 235,751</u>	<u>\$ 0</u>	<u>\$ 92,296</u>	<u>\$ 112,328</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 36,483,990</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 30,495</u>	<u>\$ 156,253</u>	<u>\$ 263,777</u>	<u>\$ 160,359</u>	<u>\$ 96,250</u>	<u>\$ 112,749</u>	<u>\$ 205,639</u>	<u>\$ 177,255</u>	<u>\$ 14,699</u>	<u>\$ 20,564</u>	<u>\$ 39,013,168</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/ Roosevelt Parks	Idalou/ New Deal Parks	Shallowater Park	Permanent Improvement	LCETRZ Tax Increment	Safe School Program/ JJAEP	TJJD-R Regional Diversion	Star Program	Juvenile Probation Fund
Revenue:											
Taxes											
General Property Taxes	\$	\$ 118,660	\$ 118,660	\$ 118,660	\$ 118,660	\$	\$	\$	\$	\$	\$
Hotel Tax											
Vehicle Rental Tax											
Intergovernmental	412,131							34,037	12,794	393,467	
Fees of Office											
Charges for Services	2,770,339										5,494
Fines and Forfeitures											
Investment Earnings	21,512	5,370	928	2,919	3,134		2,087				71,957
Miscellaneous	236,071	12,200	11,349	6,200	6,001						1,347
Total Revenue	\$ 3,440,053	\$ 136,230	\$ 130,937	\$ 127,779	\$ 127,795	\$ 0	\$ 2,087	\$ 34,037	\$ 12,794	\$ 393,467	\$ 78,798
Expenditures:											
Current											
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Judicial											
Legal											
Public Safety											
Correctional											
Elections								34,037	12,794	557,319	2,105,982
Culture/Recreation		77,121	136,927	55,499	36,008						
Transportation	6,613,993										
Capital Outlay	2,215,849		5,000								
Total Expenditures	\$ 8,829,842	\$ 77,121	\$ 141,927	\$ 55,499	\$ 36,008	\$ 0	\$ 0	\$ 34,037	\$ 12,794	\$ 557,319	\$ 2,105,982
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (5,389,789)	\$ 59,109	\$ (10,990)	\$ 72,280	\$ 91,787	\$ 0	\$ 2,087	\$ 0	\$ 0	\$ (163,852)	\$ (2,027,184)
Other Financing Sources (Uses):											
Transfers In (Out)	\$ 5,537,273	\$ (92,484)	\$	\$ (58,484)	\$ (58,484)	\$ (3,412,196)	\$ 188,357	\$	\$	\$ 163,852	\$ 4,454,125
Total Other Financing Sources (Uses)	\$ 5,537,273	\$ (92,484)	\$ 0	\$ (58,484)	\$ (58,484)	\$ (3,412,196)	\$ 188,357	\$ 0	\$ 0	\$ 163,852	\$ 4,454,125
Net Change in Fund Balances	\$ 147,484	\$ (33,375)	\$ (10,990)	\$ 13,796	\$ 33,303	\$ (3,412,196)	\$ 190,444	\$ 0	\$ 0	\$ 0	\$ 2,426,941
Fund Balances - Beginning	1,315,147	592,954	68,554	290,799	298,892	3,412,196	25,156				5,635,186
Fund Balances - Ending	\$ 1,462,631	\$ 559,579	\$ 57,564	\$ 304,595	\$ 332,195	\$ 0	\$ 215,600	\$ 0	\$ 0	\$ 0	\$ 8,062,127

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Juvenile Probation Grant	Juvenile Detention Fund	Juvenile Food Service	CJD DWI Court	On Line Access	CJD Drug Court	Drug Court Fee	Dispute Resolution	USDA Ag Mediation
Revenue:									
Taxes									
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax									
Vehicle Rental Tax									
Intergovernmental	1,694,353	299,575	162,919	22,783		26,352			186,544
Fees of Office					6,891		22,997	354,071	719
Charges for Services		868,267							
Fines and Forfeitures									
Investment Earnings					3,191		2,538	251	
Miscellaneous									73,273
Total Revenue	<u>\$ 1,694,353</u>	<u>\$ 1,167,842</u>	<u>\$ 162,919</u>	<u>\$ 22,783</u>	<u>\$ 10,082</u>	<u>\$ 26,352</u>	<u>\$ 25,535</u>	<u>\$ 354,322</u>	<u>\$ 260,536</u>
Expenditures:									
Current									
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$
Judicial				22,783	13,655	26,352	674		
Legal								371,444	267,262
Public Safety									
Correctional	1,808,942	4,203,405	360,934						
Elections									
Culture/Recreation									
Transportation									
Capital Outlay									
Total Expenditures	<u>\$ 1,808,942</u>	<u>\$ 4,203,405</u>	<u>\$ 360,934</u>	<u>\$ 22,783</u>	<u>\$ 13,655</u>	<u>\$ 26,352</u>	<u>\$ 674</u>	<u>\$ 371,444</u>	<u>\$ 267,262</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (114,589)</u>	<u>\$ (3,035,563)</u>	<u>\$ (198,015)</u>	<u>\$ 0</u>	<u>\$ (3,573)</u>	<u>\$ 0</u>	<u>\$ 24,861</u>	<u>\$ (17,122)</u>	<u>\$ (6,726)</u>
Other Financing Sources (Uses):									
Transfers In (Out)	<u>\$ 114,589</u>	<u>\$ 3,035,563</u>	<u>\$ 198,015</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 79,473</u>	<u>\$ 6,675</u>
Total Other Financing Sources (Uses)	<u>\$ 114,589</u>	<u>\$ 3,035,563</u>	<u>\$ 198,015</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 79,473</u>	<u>\$ 6,675</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,573)	\$ 0	\$ 24,861	\$ 62,351	\$ (51)
Fund Balances - Beginning					344,644		258,982	5,422	51
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 341,071</u>	<u>\$ 0</u>	<u>\$ 283,843</u>	<u>\$ 67,773</u>	<u>\$ 0</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Domestic Relations Office	Mediation Grant	HOT & STVR Tax	Law Library	Election Services Fund	HAVA	Election Admin Fee	Election Equipment Fund	Records Preservation Dist. Clerk	Records Preservation Co. Clerk	County Records Preservation
Revenue:											
Taxes											
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax			2,463,391								
Vehicle Rental Tax			845,800								
Intergovernmental		7,321				4,024,371					
Fees of Office	184,429								5,110	644,578	136,647
Charges for Services				164,300	335,353		48,866	127,773			
Fines and Forfeitures											
Investment Earnings	310		46,198	105			2,379	2,977	613	46,909	3,865
Miscellaneous		3,449	6,396	194							
Total Revenue	<u>\$ 184,739</u>	<u>\$ 10,770</u>	<u>\$ 3,361,785</u>	<u>\$ 164,599</u>	<u>\$ 335,353</u>	<u>\$ 4,024,371</u>	<u>\$ 51,245</u>	<u>\$ 130,750</u>	<u>\$ 5,723</u>	<u>\$ 691,487</u>	<u>\$ 140,512</u>
Expenditures:											
Current											
General Government	\$	\$	\$ 96,933	\$	\$	\$	\$	\$	\$	\$ 61,960	\$ 76,130
Judicial									12,970		
Legal	166,250	11,671		101,166							
Public Safety											
Correctional											
Elections					335,353	2,827,269	24,088	121,601			
Culture/Recreation											
Transportation											
Capital Outlay				102,384		1,197,102					
Total Expenditures	<u>\$ 166,250</u>	<u>\$ 11,671</u>	<u>\$ 96,933</u>	<u>\$ 203,550</u>	<u>\$ 335,353</u>	<u>\$ 4,024,371</u>	<u>\$ 24,088</u>	<u>\$ 121,601</u>	<u>\$ 12,970</u>	<u>\$ 61,960</u>	<u>\$ 76,130</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 18,489</u>	<u>\$ (901)</u>	<u>\$ 3,264,852</u>	<u>\$ (38,951)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 27,157</u>	<u>\$ 9,149</u>	<u>\$ (7,247)</u>	<u>\$ 629,527</u>	<u>\$ 64,382</u>
Other Financing Sources (Uses):											
Transfers In (Out)	\$	\$ 901	\$ (1,219,904)	\$ 30,475	\$	\$	\$	\$	\$	\$	\$
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 901</u>	<u>\$ (1,219,904)</u>	<u>\$ 30,475</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 18,489	\$ 0	\$ 2,044,948	\$ (8,476)	\$ 0	\$ 0	\$ 27,157	\$ 9,149	\$ (7,247)	\$ 629,527	\$ 64,382
Fund Balances - Beginning	27,662		5,210,647	22,223	119,332		243,633	308,501	71,023	4,629,150	382,053
Fund Balances - Ending	<u>\$ 46,151</u>	<u>\$ 0</u>	<u>\$ 7,255,595</u>	<u>\$ 13,747</u>	<u>\$ 119,332</u>	<u>\$ 0</u>	<u>\$ 270,790</u>	<u>\$ 317,650</u>	<u>\$ 63,776</u>	<u>\$ 5,258,677</u>	<u>\$ 446,435</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Court House Security	Court Record Preservation	Truancy Prevention & Diversion	Historical Commission	Child Abuse Prevention	Co & Dist Court Technology	Dist Court Record Technology	County Clerk Archive	Community Economic Development	JP 1 Justice Court	JP 2 Justice Court
Revenue:											
Taxes											
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax											
Vehicle Rental Tax											
Intergovernmental									180,281		
Fees of Office	167,707	11,733	14,907		562	4,146	9,272	640,929		4,669	2,109
Charges for Services											
Fines and Forfeitures											
Investment Earnings	262	2,737	330	154	44	744	1,055	33,377	4,146	623	938
Miscellaneous											
Total Revenue	<u>\$ 167,969</u>	<u>\$ 14,470</u>	<u>\$ 15,237</u>	<u>\$ 154</u>	<u>\$ 606</u>	<u>\$ 4,890</u>	<u>\$ 10,327</u>	<u>\$ 674,306</u>	<u>\$ 184,427</u>	<u>\$ 5,292</u>	<u>\$ 3,047</u>
Expenditures:											
Current											
General Government	\$	\$ 1,901	\$	\$ 3,823	\$	\$	\$	\$ 53,882	\$ 14,182	\$	\$
Judicial										19,614	15,372
Legal											
Public Safety	99,727										
Correctional											
Elections											
Culture/Recreation											
Transportation											
Capital Outlay		6,839									
Total Expenditures	<u>\$ 99,727</u>	<u>\$ 8,740</u>	<u>\$ 0</u>	<u>\$ 3,823</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 53,882</u>	<u>\$ 14,182</u>	<u>\$ 19,614</u>	<u>\$ 15,372</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 68,242</u>	<u>\$ 5,730</u>	<u>\$ 15,237</u>	<u>\$ (3,669)</u>	<u>\$ 606</u>	<u>\$ 4,890</u>	<u>\$ 10,327</u>	<u>\$ 620,424</u>	<u>\$ 170,245</u>	<u>\$ (14,322)</u>	<u>\$ (12,325)</u>
Other Financing Sources (Uses):											
Transfers In (Out)	\$	\$	\$	\$ 5,550	\$	\$	\$	\$	\$	\$	\$
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,550</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 68,242	\$ 5,730	\$ 15,237	\$ 1,881	\$ 606	\$ 4,890	\$ 10,327	\$ 620,424	\$ 170,245	\$ (14,322)	\$ (12,325)
Fund Balances - Beginning	31,107	289,997	24,420	14,126	4,378	77,815	105,515	3,149,583	421,710	76,296	110,840
Fund Balances - Ending	<u>\$ 99,349</u>	<u>\$ 295,727</u>	<u>\$ 39,657</u>	<u>\$ 16,007</u>	<u>\$ 4,984</u>	<u>\$ 82,705</u>	<u>\$ 115,842</u>	<u>\$ 3,770,007</u>	<u>\$ 591,955</u>	<u>\$ 61,974</u>	<u>\$ 98,515</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	JP 3 Justice Court	JP 4 Justice Court	Court Facility Fee	Judicial Education & Support	Language Access	Sheriff Contraband	Inmate Supply	VINE	Homeland Security	Hazard Mitigation Grant	Project Safe Neighborhood
Revenue:											
Taxes											
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax											
Vehicle Rental Tax											
Intergovernmental								30,144	139,522	153,499	72,962
Fees of Office	1,982	5,343	70,358		25,350						
Charges for Services				4,015							
Fines and Forfeitures						202,111					
Investment Earnings	291	922	437	25	163	3,942	25,701				
Miscellaneous						20,568	1,273,748				
Total Revenue	\$ 2,273	\$ 6,265	\$ 70,795	\$ 4,040	\$ 25,513	\$ 226,621	\$ 1,299,449	\$ 30,144	\$ 139,522	\$ 153,499	\$ 72,962
Expenditures:											
Current											
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Judicial	3,823	2,320									
Legal											
Public Safety						155,934	828,677	30,144	39,291	153,499	67,402
Correctional											
Elections											
Culture/Recreation											
Transportation											
Capital Outlay						129,045			100,231		5,560
Total Expenditures	\$ 3,823	\$ 2,320	\$ 0	\$ 0	\$ 0	\$ 284,979	\$ 828,677	\$ 30,144	\$ 139,522	\$ 153,499	\$ 72,962
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (1,550)	\$ 3,945	\$ 70,795	\$ 4,040	\$ 25,513	\$ (58,358)	\$ 470,772	\$ 0	\$ 0	\$ 0	\$ 0
Other Financing Sources (Uses):											
Transfers In (Out)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ (1,550)	\$ 3,945	\$ 70,795	\$ 4,040	\$ 25,513	\$ (58,358)	\$ 470,772	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	32,317	98,070				647,528	3,938,437				
Fund Balances - Ending	\$ 30,767	\$ 102,015	\$ 70,795	\$ 4,040	\$ 25,513	\$ 589,170	\$ 4,409,209	\$ 0	\$ 0	\$ 0	\$ 0

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	LEOSE Sheriff	Sheriff Commissary Salary	LECD Grant	MAT Re-Entry Program	TAG Grant	CDA Business Crimes	CDA Contraband Fund	South Plains Auto Theft	JAG Grant	CDA Border Prosecution	CDA Victim Advocacy	Total Nonmajor-Special Revenue Funds (See Exhibit C-2)
Revenue:												
Taxes												
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 474,640
Hotel Tax												2,463,391
Vehicle Rental Tax												845,800
Intergovernmental	21,250	719,456	5,980	6,836	735,227			475,285	101,326	127,975	107,005	10,153,395
Fees of Office						28,604						2,343,113
Charges for Services												4,324,407
Fines and Forfeitures												202,111
Investment Earnings	1,466					692	837		1,491			297,620
Miscellaneous						24,429	134,835	254,592				2,064,652
Total Revenue	<u>\$ 22,716</u>	<u>\$ 719,456</u>	<u>\$ 5,980</u>	<u>\$ 6,836</u>	<u>\$ 735,227</u>	<u>\$ 53,725</u>	<u>\$ 135,672</u>	<u>\$ 729,877</u>	<u>\$ 102,817</u>	<u>\$ 127,975</u>	<u>\$ 107,005</u>	<u>\$ 23,169,129</u>
Expenditures:												
Current												
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 308,811
Judicial												117,563
Legal						51,261	135,212	854,252	102,817	127,975	133,756	2,323,066
Public Safety	23,237	708,120	5,980	6,836	718,548							2,837,395
Correctional												9,083,413
Elections												3,308,311
Culture/Recreation												305,555
Transportation												6,613,993
Capital Outlay					16,679			95,361				3,874,050
Total Expenditures	<u>\$ 23,237</u>	<u>\$ 708,120</u>	<u>\$ 5,980</u>	<u>\$ 6,836</u>	<u>\$ 735,227</u>	<u>\$ 51,261</u>	<u>\$ 135,212</u>	<u>\$ 949,613</u>	<u>\$ 102,817</u>	<u>\$ 127,975</u>	<u>\$ 133,756</u>	<u>\$ 28,772,157</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (521)</u>	<u>\$ 11,336</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,464</u>	<u>\$ 460</u>	<u>\$ (219,736)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (26,751)</u>	<u>\$ (5,603,028)</u>
Other Financing Sources (Uses):												
Transfers In (Out)	\$	\$	\$	\$	\$	\$	\$	\$ 219,736	\$	\$	\$ 26,751	\$ 9,219,783
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 219,736</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 26,751</u>	<u>\$ 9,219,783</u>
Net Change in Fund Balances	\$ (521)	\$ 11,336	\$ 0	\$ 0	\$ 0	\$ 2,464	\$ 460	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,616,755
Fund Balances - Beginning	156,774	224,415				89,832	111,868					32,867,235
Fund Balances - Ending	<u>\$ 156,253</u>	<u>\$ 235,751</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 92,296</u>	<u>\$ 112,328</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 36,483,990</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-5

CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 432,500	\$ 432,500	\$ 412,131	\$ (20,369)
Charges for Services	2,750,000	2,750,000	2,770,339	20,339
Investment Earnings	20,000	20,000	21,512	1,512
Miscellaneous	372,500	372,500	236,071	(136,429)
Total Revenues	<u>\$ 3,575,000</u>	<u>\$ 3,575,000</u>	<u>\$ 3,440,053</u>	<u>\$ (134,947)</u>
Expenditures:				
Transportation				
Salaries and Benefits	\$ 4,094,690	\$ 4,094,690	\$ 3,682,875	\$ 411,815
Supplies	1,907,950	1,614,350	1,525,015	89,335
Maintenance	1,184,800	1,345,600	1,242,739	102,861
Utilities	60,000	60,000	42,376	17,624
Training/Dues	20,480	20,480	20,007	473
Professional Contract Services	125,000	213,700	71,084	142,616
Rental/Leases	30,000	31,300	29,897	1,403
Total Transportation	<u>\$ 7,422,920</u>	<u>\$ 7,380,120</u>	<u>\$ 6,613,993</u>	<u>\$ 766,127</u>
Capital Outlay	2,592,950	2,669,750	2,215,849	453,901
Total Expenditures	<u>\$ 10,015,870</u>	<u>\$ 10,049,870</u>	<u>\$ 8,829,842</u>	<u>\$ 1,220,028</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (6,440,870)</u>	<u>\$ (6,474,870)</u>	<u>\$ (5,389,789)</u>	<u>\$ 1,085,081</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 5,503,273	\$ 5,537,273	\$ 5,537,273	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 5,503,273</u>	<u>\$ 5,537,273</u>	<u>\$ 5,537,273</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (937,597)	\$ (937,597)	\$ 147,484	\$ 1,085,081
Fund Balances - Beginning	<u>3,016,648</u>	<u>3,016,648</u>	<u>1,315,147</u>	<u>(1,701,501)</u>
Fund Balances - Ending	<u>\$ 2,079,051</u>	<u>\$ 2,079,051</u>	<u>\$ 1,462,631</u>	<u>\$ (616,420)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-6

PRECINCT NO. 1 PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 119,768	\$ 119,768	\$ 118,660	\$ (1,108)
Investment Earnings	8,000	8,000	5,370	(2,630)
Miscellaneous	8,000	8,000	12,200	4,200
Total Revenues	<u>\$ 135,768</u>	<u>\$ 135,768</u>	<u>\$ 136,230</u>	<u>\$ 462</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 50,682	\$ 50,682	\$ 47,498	\$ 3,184
Supplies	2,000	2,500	1,479	1,021
Maintenance	20,000	24,000	18,156	5,844
Utilities	13,000	14,000	9,988	4,012
Professional Contract Services	40,000	500	0	500
Total Culture/Recreation	<u>\$ 125,682</u>	<u>\$ 91,682</u>	<u>\$ 77,121</u>	<u>\$ 14,561</u>
Total Expenditures	<u>\$ 125,682</u>	<u>\$ 91,682</u>	<u>\$ 77,121</u>	<u>\$ 14,561</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 10,086</u>	<u>\$ 44,086</u>	<u>\$ 59,109</u>	<u>\$ 15,023</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ (58,484)</u>	<u>\$ (92,484)</u>	<u>\$ (92,484)</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ (58,484)</u>	<u>\$ (92,484)</u>	<u>\$ (92,484)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (48,398)	\$ (48,398)	\$ (33,375)	\$ 15,023
Fund Balances - Beginning	<u>592,954</u>	<u>592,954</u>	<u>592,954</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 544,556</u></u>	<u><u>\$ 544,556</u></u>	<u><u>\$ 559,579</u></u>	<u><u>\$ 15,023</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-7

SLATON/ ROOSEVELT PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 119,768	\$ 119,768	\$ 118,660	\$ (1,108)
Investment Earnings	1,000	1,000	928	(72)
Miscellaneous	8,000	8,000	11,349	3,349
Total Revenues	<u>\$ 128,768</u>	<u>\$ 128,768</u>	<u>\$ 130,937</u>	<u>\$ 2,169</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 42,166	\$ 42,166	\$ 39,245	\$ 2,921
Supplies	7,000	3,000	1,726	1,274
Maintenance	102,400	90,945	78,171	12,774
Utilities	22,000	27,455	17,785	9,670
Professional Contract Services	86,358	15,875	0	15,875
Total Culture/Recreation	<u>\$ 259,924</u>	<u>\$ 179,441</u>	<u>\$ 136,927</u>	<u>\$ 42,514</u>
Capital Outlay	<u>50,000</u>	<u>17,483</u>	<u>5,000</u>	<u>0</u>
Total Expenditures	<u>\$ 309,924</u>	<u>\$ 196,924</u>	<u>\$ 141,927</u>	<u>\$ 42,514</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (181,156)</u>	<u>\$ (68,156)</u>	<u>\$ (10,990)</u>	<u>\$ 44,683</u>
Net Change in Fund Balances	\$ (181,156)	\$ (68,156)	\$ (10,990)	\$ 57,166
Fund Balances - Beginning	<u>68,554</u>	<u>68,554</u>	<u>68,554</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ (112,602)</u></u>	<u><u>\$ 398</u></u>	<u><u>\$ 57,564</u></u>	<u><u>\$ 57,166</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-8

IDALOU/NEW DEAL PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 119,768	\$ 119,768	\$ 118,660	\$ (1,108)
Investment Earnings	1,000	1,000	2,919	1,919
Miscellaneous	6,200	6,200	6,200	0
Total Revenues	<u>\$ 126,968</u>	<u>\$ 126,968</u>	<u>\$ 127,779</u>	<u>\$ 811</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 51,532	\$ 51,532	\$ 44,901	\$ 6,631
Supplies	4,000	4,000	651	3,349
Maintenance	12,500	18,500	2,175	16,325
Utilities	15,744	15,744	7,772	7,972
Total Culture/Recreation	<u>\$ 83,776</u>	<u>\$ 89,776</u>	<u>\$ 55,499</u>	<u>\$ 34,277</u>
Capital Outlay	50,000	44,000	0	44,000
Total Expenditures	<u>\$ 133,776</u>	<u>\$ 133,776</u>	<u>\$ 55,499</u>	<u>\$ 78,277</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (6,808)</u>	<u>\$ (6,808)</u>	<u>\$ 72,280</u>	<u>\$ 79,088</u>
Other Financing Sources (Uses):				
Transfers Out	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (65,292)	\$ (65,292)	\$ 13,796	\$ 79,088
Fund Balances - Beginning	<u>290,799</u>	<u>290,799</u>	<u>290,799</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 225,507</u></u>	<u><u>\$ 225,507</u></u>	<u><u>\$ 304,595</u></u>	<u><u>\$ 79,088</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-9

SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Taxes				
General Property Taxes	\$ 119,768	\$ 119,768	\$ 118,660	\$ (1,108)
Investment Earnings	1,000	1,000	3,134	2,134
Miscellaneous	2,250	2,250	6,001	3,751
Total Revenues	<u>\$ 123,018</u>	<u>\$ 123,018</u>	<u>\$ 127,795</u>	<u>\$ 4,777</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 32,542	\$ 32,542	\$ 18,636	\$ 13,906
Supplies	10,200	8,200	1,702	6,498
Maintenance	22,000	22,000	4,893	17,107
Utilities	20,000	22,000	10,777	11,223
Professional Contract Services	2,500	2,500		2,500
Total Culture/Recreation	<u>\$ 87,242</u>	<u>\$ 87,242</u>	<u>\$ 36,008</u>	<u>\$ 51,234</u>
Capital Outlay	150,000	150,000		
Total Expenditures	<u>\$ 237,242</u>	<u>\$ 237,242</u>	<u>\$ 36,008</u>	<u>\$ 51,234</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (114,224)</u>	<u>\$ (114,224)</u>	<u>\$ 91,787</u>	<u>\$ 56,011</u>
Other Financing Sources (Uses):				
Transfers Out	\$ (58,484)	\$ (58,484)	\$ (58,484)	\$ 0
Total Other Financing Sources (Uses)	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (172,708)	\$ (172,708)	\$ 33,303	\$ 206,011
Fund Balances - Beginning	<u>298,892</u>	<u>298,892</u>	<u>298,892</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 126,184</u>	<u>\$ 126,184</u>	<u>\$ 332,195</u>	<u>\$ 206,011</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-10

LCETRZ TAX INCREMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Investment Earnings	\$ 1,000	\$ 1,000	\$ 2,087	\$ 1,087
Total Revenues	\$ 1,000	\$ 1,000	\$ 2,087	\$ 1,087
Expenditures:				
Capital Outlay	\$ 189,025	\$ 189,025	\$ 0	\$ 189,025
Total Expenditures	\$ 189,025	\$ 189,025	\$ 0	\$ 189,025
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (188,025)	\$ (188,025)	\$ 2,087	\$ 190,112
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 188,025	\$ 188,025	\$ 188,357	\$ 332
Total Other Financing Sources (Uses)	\$ 188,025	\$ 188,025	\$ 188,357	\$ 332
Net Change in Fund Balances	\$ 0	\$ 0	\$ 190,444	\$ 190,444
Fund Balances - Beginning	25,156	25,156	25,156	0
Fund Balances - Ending	\$ 25,156	\$ 25,156	\$ 215,600	\$ 190,444

LUBBOCK COUNTY, TEXAS

EXHIBIT C-11

SAFE SCHOOL PROGRAM/JJAEP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 80,000	\$ 82,561	\$ 34,037	\$ (48,524)
Total Revenues	\$ 80,000	\$ 82,561	\$ 34,037	\$ (48,524)
Expenditures:				
Correctional				
Supplies	\$	\$ 2,561	\$ 2,561	\$ 0
Professional Contract Services	80,000	80,000	31,476	48,524
Total Correctional	\$ 80,000	\$ 82,561	\$ 34,037	\$ 48,524
Total Expenditures	\$ 80,000	\$ 82,561	\$ 34,037	\$ 48,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	\$ 0	\$ 0	\$ 0	\$ 0

LUBBOCK COUNTY, TEXAS

EXHIBIT C-12

TJJD-R REGIONAL DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ <u>15,628</u>	\$ <u>15,628</u>	\$ <u>12,794</u>	\$ <u>(2,834)</u>
Total Revenues	\$ <u>15,628</u>	\$ <u>15,628</u>	\$ <u>12,794</u>	\$ <u>(2,834)</u>
Expenditures:				
Correctional				
Supplies	\$ <u>15,628</u>	\$ <u>15,628</u>	\$ <u>12,794</u>	\$ <u>2,834</u>
Total Correctional	\$ <u>15,628</u>	\$ <u>15,628</u>	\$ <u>12,794</u>	\$ <u>2,834</u>
Total Expenditures	\$ <u>15,628</u>	\$ <u>15,628</u>	\$ <u>12,794</u>	\$ <u>2,834</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Net Change in Fund Balances	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-13

STAR PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 425,000	\$ 425,000	\$ 393,467	\$ (31,533)
Miscellaneous	1,895	1,895		(1,895)
Total Revenues	<u>\$ 426,895</u>	<u>\$ 426,895</u>	<u>\$ 393,467</u>	<u>\$ (33,428)</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 588,899	\$ 588,899	\$ 538,552	\$ 50,347
Supplies	8,695	8,695	3,770	4,925
Maintenance	13,500	13,500	11,482	2,018
Utilities	546	546		546
Training/Dues	7,850	7,850	3,515	4,335
Professional Contract Services	6,000	6,000		6,000
Total Correctional	<u>\$ 625,490</u>	<u>\$ 625,490</u>	<u>\$ 557,319</u>	<u>\$ 68,171</u>
Total Expenditures	<u>\$ 625,490</u>	<u>\$ 625,490</u>	<u>\$ 557,319</u>	<u>\$ 68,171</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (198,595)</u>	<u>\$ (198,595)</u>	<u>\$ (163,852)</u>	<u>\$ 34,743</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 198,595</u>	<u>\$ 198,595</u>	<u>\$ 163,852</u>	<u>\$ (34,743)</u>
Total Other Financing Sources (Uses)	<u>\$ 198,595</u>	<u>\$ 198,595</u>	<u>\$ 163,852</u>	<u>\$ (34,743)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-14

JUVENILE PROBATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Charges for Services	\$ 5,000	\$ 5,000	\$ 5,494	\$ 494
Investment Earnings	75,000	75,000	71,957	(3,043)
Miscellaneous	2,000	2,000	1,347	(653)
Total Revenues	<u>\$ 82,000</u>	<u>\$ 82,000</u>	<u>\$ 78,798</u>	<u>\$ (3,202)</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 2,040,466	\$ 2,040,466	\$ 1,785,638	\$ 254,828
Supplies	60,850	65,850	47,029	18,821
Maintenance	90,410	84,910	65,812	19,098
Utilities	146,000	188,000	170,703	17,297
Training/Dues	79,711	55,211	28,833	26,378
Professional Contract Services	30,000	13,000	7,967	5,033
Total Correctional	<u>\$ 2,447,437</u>	<u>\$ 2,447,437</u>	<u>\$ 2,105,982</u>	<u>\$ 341,455</u>
Total Expenditures	<u>\$ 2,447,437</u>	<u>\$ 2,447,437</u>	<u>\$ 2,105,982</u>	<u>\$ 341,455</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (2,365,437)</u>	<u>\$ (2,365,437)</u>	<u>\$ (2,027,184)</u>	<u>\$ 338,253</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 2,365,437</u>	<u>\$ 2,365,437</u>	<u>\$ 4,454,125</u>	<u>\$ 2,088,688</u>
Total Other Financing Sources (Uses)	<u>\$ 2,365,437</u>	<u>\$ 2,365,437</u>	<u>\$ 4,454,125</u>	<u>\$ 2,088,688</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 2,426,941	\$ 2,426,941
Fund Balances - Beginning	<u>5,635,186</u>	<u>5,635,186</u>	<u>5,635,186</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 5,635,186</u>	<u>\$ 5,635,186</u>	<u>\$ 8,062,127</u>	<u>\$ 2,426,941</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-15

JUVENILE PROBATION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 1,649,081	\$ 1,681,081	\$ 1,694,353	\$ 13,272
Total Revenues	\$ 1,649,081	\$ 1,681,081	\$ 1,694,353	\$ 13,272
Expenditures:				
Correctional				
Salaries and Benefits	\$ 1,322,816	\$ 1,486,242	\$ 1,150,503	\$ 335,739
Supplies	0	27,000	26,951	49
Utilities	570,887	546,533	549,744	(3,211)
Training/Dues	12,000	4,067	3,224	843
Professional Contract Services	204,750	78,611	78,520	91
Total Correctional	\$ 2,110,453	\$ 2,142,453	\$ 1,808,942	\$ 333,511
Total Expenditures	\$ 2,110,453	\$ 2,142,453	\$ 1,808,942	\$ 333,511
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (461,372)	\$ (461,372)	\$ (114,589)	\$ 346,783
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 461,372	\$ 461,372	\$ 114,589	\$ (346,783)
Total Other Financing Sources (Uses)	\$ 461,372	\$ 461,372	\$ 114,589	\$ (346,783)
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	\$ 0	\$ 0	\$ 0	\$ 0

LUBBOCK COUNTY, TEXAS

EXHIBIT C-16

JUVENILE DETENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$	\$	\$ 299,575	\$ 299,575
Charges for Services	500,000	500,000	868,267	368,267
Total Revenues	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 1,167,842</u>	<u>\$ 667,842</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 4,779,305	\$ 4,779,305	\$ 4,011,447	\$ 767,858
Supplies	74,572	74,572	55,693	18,879
Maintenance	3,500	3,500	1,065	2,435
Training/Dues	10,000	10,000	5,851	4,149
Professional Contract Services	236,000	236,000	129,349	106,651
Total Correctional	<u>\$ 5,103,377</u>	<u>\$ 5,103,377</u>	<u>\$ 4,203,405</u>	<u>\$ 899,972</u>
Total Expenditures	<u>\$ 5,103,377</u>	<u>\$ 5,103,377</u>	<u>\$ 4,203,405</u>	<u>\$ 899,972</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (4,603,377)</u>	<u>\$ (4,603,377)</u>	<u>\$ (3,035,563)</u>	<u>\$ 1,567,814</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 4,603,377</u>	<u>\$ 4,603,377</u>	<u>\$ 3,035,563</u>	<u>\$ (1,567,814)</u>
Total Other Financing Sources (Uses)	<u>\$ 4,603,377</u>	<u>\$ 4,603,377</u>	<u>\$ 3,035,563</u>	<u>\$ (1,567,814)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-17

JUVENILE FOOD SERVICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 157,449	\$ 165,868	\$ 162,919	\$ (2,949)
Total Revenues	<u>\$ 157,449</u>	<u>\$ 165,868</u>	<u>\$ 162,919</u>	<u>\$ (2,949)</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 177,462	\$ 177,462	\$ 144,681	\$ 32,781
Supplies	208,500	217,919	215,165	2,754
Maintenance	250	250		250
Rental/Leases	<u>2,200</u>	<u>1,200</u>	<u>1,088</u>	<u>112</u>
Total Correctional	<u>\$ 388,412</u>	<u>\$ 396,831</u>	<u>\$ 360,934</u>	<u>\$ 35,897</u>
Total Expenditures	<u>\$ 388,412</u>	<u>\$ 396,831</u>	<u>\$ 360,934</u>	<u>\$ 35,897</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (230,963)</u>	<u>\$ (230,963)</u>	<u>\$ (198,015)</u>	<u>\$ 32,948</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 230,963	\$ 230,963	\$ 198,015	\$ (32,948)
Total Other Financing Sources (Uses)	<u>\$ 230,963</u>	<u>\$ 230,963</u>	<u>\$ 198,015</u>	<u>\$ (32,948)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-18

JUVENILE TITLE IV-E
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 98,000	\$ 98,000	\$	\$ (98,000)
Total Revenues	<u>\$ 98,000</u>	<u>\$ 98,000</u>	<u>\$ 0</u>	<u>\$ (98,000)</u>
Expenditures:				
Correctional				
Utilities	\$ 204,400	\$ 204,400	\$	\$ 204,400
Total Correctional	<u>\$ 204,400</u>	<u>\$ 204,400</u>	<u>\$ 0</u>	<u>\$ 204,400</u>
Total Expenditures	<u>\$ 204,400</u>	<u>\$ 204,400</u>	<u>\$ 0</u>	<u>\$ 204,400</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (106,400)</u>	<u>\$ (106,400)</u>	<u>\$ 0</u>	<u>\$ 106,400</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 106,400	\$ 106,400	\$	\$ (106,400)
Total Other Financing Sources (Uses)	<u>\$ 106,400</u>	<u>\$ 106,400</u>	<u>\$ 0</u>	<u>\$ (106,400)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-19

RE-ENTRY DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 40,943	\$ 40,943	\$	\$ (40,943)
Total Revenues	<u>\$ 40,943</u>	<u>\$ 40,943</u>	<u>\$ 0</u>	<u>\$ (40,943)</u>
Expenditures:				
Judicial				
Supplies	\$ 34,900	\$ 34,900	\$	\$ 34,900
Utilities	240	240		240
Training/Dues	5,000	5,000		5,000
Professional Contract Services	803	803		803
Total Judicial	<u>\$ 40,943</u>	<u>\$ 40,943</u>	<u>\$ 0</u>	<u>\$ 40,943</u>
Total Expenditures	<u>\$ 40,943</u>	<u>\$ 40,943</u>	<u>\$ 0</u>	<u>\$ 40,943</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-20

CJD DWI COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 32,951	\$ 32,951	\$ 22,783	\$ (10,168)
Total Revenues	<u>\$ 32,951</u>	<u>\$ 32,951</u>	<u>\$ 22,783</u>	<u>\$ (10,168)</u>
Expenditures:				
Judicial				
Supplies	\$ 23,883	\$ 23,883	\$ 21,480	\$ 2,403
Utilities	600	600	175	425
Training/Dues	5,000	5,000	667	4,333
Professional Contract Services	3,468	3,468	461	3,007
Total Judicial	<u>\$ 32,951</u>	<u>\$ 32,951</u>	<u>\$ 22,783</u>	<u>\$ 10,168</u>
Total Expenditures	<u>\$ 32,951</u>	<u>\$ 32,951</u>	<u>\$ 22,783</u>	<u>\$ 10,168</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-21

ONLINE ACCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 35,000	\$ 35,000	\$ 6,891	\$ (28,109)
Investment Earnings	4,000	4,000	3,191	(809)
Total Revenues	<u>\$ 39,000</u>	<u>\$ 39,000</u>	<u>\$ 10,082</u>	<u>\$ (28,918)</u>
Expenditures:				
Judicial				
Supplies	\$ 172,000	\$ 172,000	\$ 13,655	\$ 158,345
Training/Dues	8,000	8,000		8,000
Professional Contract Services	5,000	5,000		5,000
Total Judicial	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ 13,655</u>	<u>\$ 171,345</u>
Total Expenditures	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ 13,655</u>	<u>\$ 171,345</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (146,000)</u>	<u>\$ (146,000)</u>	<u>\$ (3,573)</u>	<u>\$ 142,427</u>
Net Change in Fund Balances	\$ (146,000)	\$ (146,000)	\$ (3,573)	\$ 142,427
Fund Balances - Beginning	<u>344,644</u>	<u>344,644</u>	<u>344,644</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 198,644</u>	<u>\$ 198,644</u>	<u>\$ 341,071</u>	<u>\$ 142,427</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-22

CJD DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 44,092	\$ 44,092	\$ 26,352	\$ (17,740)
Total Revenues	<u>\$ 44,092</u>	<u>\$ 44,092</u>	<u>\$ 26,352</u>	<u>\$ (17,740)</u>
Expenditures:				
Judicial				
Supplies	\$ 31,787	\$ 31,787	\$ 24,342	\$ 7,445
Utilities	600	600	182	418
Training/Dues	5,000	5,000	1,297	3,703
Professional Contract Services	6,705	6,705	531	6,174
Total Judicial	<u>\$ 44,092</u>	<u>\$ 44,092</u>	<u>\$ 26,352</u>	<u>\$ 17,740</u>
Total Expenditures	<u>\$ 44,092</u>	<u>\$ 44,092</u>	<u>\$ 26,352</u>	<u>\$ 17,740</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-23

DRUG COURT FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 18,520	\$ 18,520	\$ 22,997	\$ 4,477
Investment Earnings	700	700	2,538	1,838
Total Revenues	<u>\$ 19,220</u>	<u>\$ 19,220</u>	<u>\$ 25,535</u>	<u>\$ 6,315</u>
Expenditures:				
Judicial				
Supplies	\$ 5,500	\$ 5,500	\$ 674	\$ 4,826
Training/Dues	20,500	20,500		20,500
Professional Contract Services	7,240	7,240		7,240
Total Expenditures	<u>\$ 33,240</u>	<u>\$ 33,240</u>	<u>\$ 674</u>	<u>\$ 32,566</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (14,020)</u>	<u>\$ (14,020)</u>	<u>\$ 24,861</u>	<u>\$ 38,881</u>
Net Change in Fund Balances	\$ (14,020)	\$ (14,020)	\$ 24,861	\$ 38,881
Fund Balances - Beginning	<u>258,982</u>	<u>258,982</u>	<u>258,982</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 244,962</u>	<u>\$ 244,962</u>	<u>\$ 283,843</u>	<u>\$ 38,881</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-24

DISPUTE RESOLUTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 371,350	\$ 379,850	\$ 354,071	\$ (25,779)
Investment Earnings			251	251
Total Revenues	<u>\$ 371,350</u>	<u>\$ 379,850</u>	<u>\$ 354,322</u>	<u>\$ (25,528)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 264,778	\$ 264,778	\$ 255,601	\$ 9,177
Supplies	13,040	18,040	16,526	1,514
Utilities	1,500	1,500	1,291	209
Training/Dues	10,194	6,194	6,013	181
Professional Contract Services	80,786	88,286	92,013	(3,727)
Total Legal	<u>\$ 370,298</u>	<u>\$ 378,798</u>	<u>\$ 371,444</u>	<u>\$ 7,354</u>
Total Expenditures	<u>\$ 370,298</u>	<u>\$ 378,798</u>	<u>\$ 371,444</u>	<u>\$ 7,354</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 1,052</u>	<u>\$ 1,052</u>	<u>\$ (17,122)</u>	<u>\$ (18,174)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ (1,052)</u>	<u>\$ (1,052)</u>	<u>\$ 79,473</u>	<u>\$ 80,525</u>
Total Other Financing Sources (Uses)	<u>\$ (1,052)</u>	<u>\$ (1,052)</u>	<u>\$ 79,473</u>	<u>\$ 80,525</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 62,351	\$ 62,351
Fund Balances - Beginning	<u>5,422</u>	<u>5,422</u>	<u>5,422</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 5,422</u></u>	<u><u>\$ 5,422</u></u>	<u><u>\$ 67,773</u></u>	<u><u>\$ 62,351</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-25

USDA AG MEDIATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 186,544	\$ (113,456)
Fees of Office	1,500	1,500	719	(781)
Miscellaneous	118,500	118,500	73,273	(45,227)
Total Revenues	<u>\$ 420,000</u>	<u>\$ 420,000</u>	<u>\$ 260,536</u>	<u>\$ (159,464)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 237,511	\$ 237,511	\$ 164,019	\$ 73,492
Supplies	5,000	10,000	3,056	6,944
Training/Dues	35,189	30,189	8,016	22,173
Professional Contract Services	23,800	23,800	18,898	4,902
Other	118,500	118,500	73,273	45,227
Total Legal	<u>\$ 420,000</u>	<u>\$ 420,000</u>	<u>\$ 267,262</u>	<u>\$ 152,738</u>
Total Expenditures	<u>\$ 420,000</u>	<u>\$ 420,000</u>	<u>\$ 267,262</u>	<u>\$ 152,738</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (6,726)</u>	<u>\$ (6,726)</u>
Other Financing Sources (Uses):				
Transfers Out	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,675</u>	<u>\$ 6,675</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,675</u>	<u>\$ 6,675</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ (51)	\$ (51)
Fund Balances - Beginning	<u>51</u>	<u>51</u>	<u>51</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ 0</u>	<u>\$ (51)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-26

DOMESTIC RELATIONS OFFICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
Intergovernmental	\$ 227,110	\$ 227,110	\$ 184,429	\$ (42,681)
Investment Earnings			310	310
Total Revenues	<u>\$ 227,110</u>	<u>\$ 227,110</u>	<u>\$ 184,739</u>	<u>\$ (42,371)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 154,971	\$ 154,971	\$ 92,701	\$ 62,270
Supplies	2,700	7,201	2,842	4,359
Training/Dues	5,410	6,709	1,618	5,091
Professional Contract Services	64,029	64,029	69,089	(5,060)
Total Legal	<u>\$ 227,110</u>	<u>\$ 232,910</u>	<u>\$ 166,250</u>	<u>\$ 66,660</u>
Total Expenditures	<u>\$ 227,110</u>	<u>\$ 232,910</u>	<u>\$ 166,250</u>	<u>\$ 66,660</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (5,800)</u>	<u>\$ 18,489</u>	<u>\$ 24,289</u>
Net Change in Fund Balances	\$ 0	\$ (5,800)	\$ 18,489	\$ 24,289
Fund Balances - Beginning	<u>27,662</u>	<u>27,662</u>	<u>27,662</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 27,662</u></u>	<u><u>\$ 21,862</u></u>	<u><u>\$ 46,151</u></u>	<u><u>\$ 24,289</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-27

MEDIATION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 8,759	\$ 8,759	\$ 7,321	\$ (1,438)
Miscellaneous	4,791	4,791	3,449	(1,342)
Total Revenues	<u>\$ 13,550</u>	<u>\$ 13,550</u>	<u>\$ 10,770</u>	<u>\$ (2,780)</u>
Expenditures:				
Legal				
Supplies	\$ 500	\$ 500	\$ 440	\$ 60
Professional Contract Services	9,311	9,311	7,782	1,529
Other	4,791	4,791	3,449	1,342
Total Legal	<u>\$ 14,602</u>	<u>\$ 14,602</u>	<u>\$ 11,671</u>	<u>\$ 2,931</u>
Total Expenditures	<u>\$ 14,602</u>	<u>\$ 14,602</u>	<u>\$ 11,671</u>	<u>\$ 2,931</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (1,052)</u>	<u>\$ (1,052)</u>	<u>\$ (901)</u>	<u>\$ 151</u>
Other Financing Sources (Uses):				
Transfer In (Out)	<u>\$ 1,052</u>	<u>\$ 1,052</u>	<u>\$ 901</u>	<u>\$ (151)</u>
Total Other Financing Sources (Uses)	<u>\$ 1,052</u>	<u>\$ 1,052</u>	<u>\$ 901</u>	<u>\$ (151)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-28

HOT & STVR TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Taxes				
Hotel Tax	\$ 1,703,000	\$ 1,703,000	\$ 2,463,391	\$ 760,391
Vehicle Rental Tax	602,000	602,000	845,800	243,800
Investment Earnings	40,000	40,000	46,198	6,198
Miscellaneous			6,396	6,396
Total Revenues	<u>\$ 2,345,000</u>	<u>\$ 2,345,000</u>	<u>\$ 3,361,785</u>	<u>\$ 1,016,785</u>
Expenditures:				
General Government				
Supplies	\$ 1,500	\$ 1,500	\$ 245	\$ 1,255
Professional Contract Services	45,000	114,037	95,725	18,312
Insurance/Bonds	0	963	963	0
Other	1,688,548	1,618,548		1,618,548
Total General Government	<u>\$ 1,735,048</u>	<u>\$ 1,735,048</u>	<u>\$ 96,933</u>	<u>\$ 1,638,115</u>
Total Expenditures	<u>\$ 1,735,048</u>	<u>\$ 1,735,048</u>	<u>\$ 96,933</u>	<u>\$ 1,638,115</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 609,952</u>	<u>\$ 609,952</u>	<u>\$ 3,264,852</u>	<u>\$ 2,654,900</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ (609,952)</u>	<u>\$ (1,219,904)</u>	<u>\$ (1,219,904)</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ (609,952)</u>	<u>\$ (1,219,904)</u>	<u>\$ (1,219,904)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ (609,952)	\$ 2,044,948	\$ 2,654,900
Fund Balances - Beginning	<u>5,210,647</u>	<u>5,210,647</u>	<u>5,210,647</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 5,210,647</u>	<u>\$ 4,600,695</u>	<u>\$ 7,255,595</u>	<u>\$ 2,654,900</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-29

LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Charges for Services	\$ 172,200	\$ 172,200	\$ 164,300	\$ (7,900)
Investment Earnings	0	0	105	105
Miscellaneous	200	200	194	(6)
Total Revenues	<u>\$ 172,400</u>	<u>\$ 172,400</u>	<u>\$ 164,599</u>	<u>\$ (7,801)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 80,133	\$ 81,772	\$ 81,144	\$ 628
Supplies	900	2,349	2,342	7
Training/Dues	2,078	2,040	2,018	22
Professional Contract Services	20,078	15,667	15,662	5
Total Legal	<u>\$ 103,189</u>	<u>\$ 101,828</u>	<u>\$ 101,166</u>	<u>\$ 662</u>
Capital Outlay	99,686	102,686	102,384	302
Total Expenditures	<u>\$ 202,875</u>	<u>\$ 204,514</u>	<u>\$ 203,550</u>	<u>\$ 964</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (30,475)</u>	<u>\$ (32,114)</u>	<u>\$ (38,951)</u>	<u>\$ (6,837)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 30,475</u>	<u>\$ 30,475</u>	<u>\$ 30,475</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ 30,475</u>	<u>\$ 30,475</u>	<u>\$ 30,475</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ (1,639)	\$ (8,476)	\$ (6,837)
Fund Balances - Beginning	<u>22,223</u>	<u>22,223</u>	<u>22,223</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 22,223</u></u>	<u><u>\$ 20,584</u></u>	<u><u>\$ 13,747</u></u>	<u><u>\$ (6,837)</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-30

ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Charges for Services	\$ 769,775	\$ 769,775	\$ 335,353	\$ (434,422)
Total Revenues	<u>\$ 769,775</u>	<u>\$ 769,775</u>	<u>\$ 335,353</u>	<u>\$ (434,422)</u>
Expenditures:				
Elections				
Salaries and Benefits	\$ 128,828	\$ 128,828	\$ 55,485	\$ 73,343
Supplies	72,447	72,447	26,794	45,653
Maintenance	4,500	4,500	900	3,600
Training/Dues	10,000	10,000	1,862	8,138
Professional Contract Services	518,000	518,000	222,448	295,552
Rental/Leases	36,000	36,000	27,864	8,136
Total Elections	<u>\$ 769,775</u>	<u>\$ 769,775</u>	<u>\$ 335,353</u>	<u>\$ 434,422</u>
Total Expenditures	<u>\$ 769,775</u>	<u>\$ 769,775</u>	<u>\$ 335,353</u>	<u>\$ 434,422</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>119,332</u>	<u>119,332</u>	<u>119,332</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 119,332</u></u>	<u><u>\$ 119,332</u></u>	<u><u>\$ 119,332</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-31

HAVA
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 0	\$ 4,024,697	\$ 4,024,371	\$ (326)
Total Revenues	<u>\$ 0</u>	<u>\$ 4,024,697</u>	<u>\$ 4,024,371</u>	<u>\$ (326)</u>
Expenditures:				
Elections				
Supplies	\$ 0	\$ 2,827,595	\$ 2,827,269	\$ 326
Total Elections	\$ 0	\$ 2,827,595	\$ 2,827,269	\$ 326
Capital Outlay	0	1,197,102	1,197,102	0
Total Expenditures	<u>\$ 0</u>	<u>\$ 4,024,697</u>	<u>\$ 4,024,371</u>	<u>\$ 326</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-32

ELECTION ADMIN FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Charges for Services	\$ 64,000	\$ 64,000	\$ 48,866	\$ (15,134)
Investment Earnings			2,379	2,379
Total Revenues	<u>\$ 64,000</u>	<u>\$ 64,000</u>	<u>\$ 51,245</u>	<u>\$ (12,755)</u>
Expenditures:				
Elections				
Maintenance	\$ 36,500	\$ 36,500	\$ 19,337	\$ 17,163
Training/Dues	27,500	27,500	4,751	22,749
Total Elections	<u>\$ 64,000</u>	<u>\$ 64,000</u>	<u>\$ 24,088</u>	<u>\$ 39,912</u>
Total Expenditures	<u>\$ 64,000</u>	<u>\$ 64,000</u>	<u>\$ 24,088</u>	<u>\$ 39,912</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 27,157</u>	<u>\$ 27,157</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 27,157	\$ 27,157
Fund Balances - Beginning	<u>243,633</u>	<u>243,633</u>	<u>243,633</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 243,633</u></u>	<u><u>\$ 243,633</u></u>	<u><u>\$ 270,790</u></u>	<u><u>\$ 27,157</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-33

ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Charges for Services	\$ 75,000	\$ 75,000	\$ 127,773	\$ 52,773
Investment Earnings			2,977	2,977
Total Revenues	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 130,750</u>	<u>\$ 55,750</u>
Expenditures:				
Elections				
Supplies	\$	\$	\$ 40,526	\$ (40,526)
Maintenance	75,100	81,200	81,075	125
Total Elections	<u>\$ 75,100</u>	<u>\$ 81,200</u>	<u>\$ 121,601</u>	<u>\$ (40,401)</u>
Total Expenditures	<u>\$ 75,100</u>	<u>\$ 81,200</u>	<u>\$ 121,601</u>	<u>\$ (40,401)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (100)</u>	<u>\$ (6,200)</u>	<u>\$ 9,149</u>	<u>\$ 15,349</u>
Net Change in Fund Balances	\$ (100)	\$ (6,200)	\$ 9,149	\$ 15,349
Fund Balances - Beginning	<u>308,501</u>	<u>308,501</u>	<u>308,501</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 308,401</u>	<u>\$ 302,301</u>	<u>\$ 317,650</u>	<u>\$ 15,349</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-34

RECORDS PRESERVATION DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 18,800	\$ 18,800	\$ 5,110	\$ (13,690)
Investment Earnings	600	600	613	13
Total Revenues	<u>\$ 19,400</u>	<u>\$ 19,400</u>	<u>\$ 5,723</u>	<u>\$ (13,677)</u>
Expenditures:				
Judicial				
Salaries and Benefits	\$ 22,201	\$ 22,201	\$ 11,943	\$ 10,258
Supplies	16,500	16,500	1,027	15,473
Professional Contract Services	3,000	3,000		3,000
Total Judicial	<u>\$ 41,701</u>	<u>\$ 41,701</u>	<u>\$ 12,970</u>	<u>\$ 28,731</u>
Total Expenditures	<u>\$ 41,701</u>	<u>\$ 41,701</u>	<u>\$ 12,970</u>	<u>\$ 28,731</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (22,301)</u>	<u>\$ (22,301)</u>	<u>\$ (7,247)</u>	<u>\$ 15,054</u>
Net Change in Fund Balances	\$ (22,301)	\$ (22,301)	\$ (7,247)	\$ 15,054
Fund Balances - Beginning	<u>71,023</u>	<u>71,023</u>	<u>71,023</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 48,722</u>	<u>\$ 48,722</u>	<u>\$ 63,776</u>	<u>\$ 15,054</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-35

RECORDS PRESERVATION COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 545,725	\$ 545,725	\$ 644,578	\$ 98,853
Investment Earnings	10,000	10,000	46,909	36,909
Total Revenues	<u>\$ 555,725</u>	<u>\$ 555,725</u>	<u>\$ 691,487</u>	<u>\$ 135,762</u>
Expenditures:				
General Government				
Salaries and Benefits	\$ 186,992	\$ 186,992	\$ 57,266	\$ 129,726
Supplies	34,000	34,000	4,694	29,306
Maintenance	15,000	15,000		15,000
Professional Contract Services	410,000	410,000		410,000
Total General Government	<u>\$ 645,992</u>	<u>\$ 645,992</u>	<u>\$ 61,960</u>	<u>\$ 584,032</u>
Total Expenditures	<u>\$ 645,992</u>	<u>\$ 645,992</u>	<u>\$ 61,960</u>	<u>\$ 584,032</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (90,267)</u>	<u>\$ (90,267)</u>	<u>\$ 629,527</u>	<u>\$ 719,794</u>
Net Change in Fund Balances	\$ (90,267)	\$ (90,267)	\$ 629,527	\$ 719,794
Fund Balances - Beginning	<u>4,629,150</u>	<u>4,629,150</u>	<u>4,629,150</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 4,538,883</u>	<u>\$ 4,538,883</u>	<u>\$ 5,258,677</u>	<u>\$ 719,794</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-36

COUNTY RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 58,000	\$ 58,000	\$ 136,647	\$ 78,647
Investment Earnings	6,000	6,000	3,865	(2,135)
Total Revenues	<u>\$ 64,000</u>	<u>\$ 64,000</u>	<u>\$ 140,512</u>	<u>\$ 76,512</u>
Expenditures:				
General Government				
Salaries and Benefits	\$ 73,755	\$ 76,746	\$ 76,130	\$ 616
Supplies	6,193	3,202		3,202
Training/Dues	3,000	3,000		3,000
Total General Government	<u>\$ 82,948</u>	<u>\$ 82,948</u>	<u>\$ 76,130</u>	<u>\$ 6,818</u>
Total Expenditures	<u>\$ 82,948</u>	<u>\$ 82,948</u>	<u>\$ 76,130</u>	<u>\$ 6,818</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (18,948)</u>	<u>\$ (18,948)</u>	<u>\$ 64,382</u>	<u>\$ 83,330</u>
Net Change in Fund Balances	\$ (18,948)	\$ (18,948)	\$ 64,382	\$ 83,330
Fund Balances - Beginning	<u>382,053</u>	<u>382,053</u>	<u>382,053</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 363,105</u>	<u>\$ 363,105</u>	<u>\$ 446,435</u>	<u>\$ 83,330</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-37

COURT HOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 110,000	\$ 110,000	\$ 167,707	\$ 57,707
Investment Earnings			262	262
Total Revenues	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 167,969</u>	<u>\$ 57,969</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 94,956	\$ 94,956	\$ 91,291	\$ 3,665
Supplies	10,044	10,044	8,086	1,958
Training/Dues	5,000	5,000	350	4,650
Total Public Safety	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 99,727</u>	<u>\$ 10,273</u>
Total Expenditures	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 99,727</u>	<u>\$ 10,273</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 68,242</u>	<u>\$ 68,242</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 68,242	\$ 68,242
Fund Balances - Beginning	<u>31,107</u>	<u>31,107</u>	<u>31,107</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 31,107</u></u>	<u><u>\$ 31,107</u></u>	<u><u>\$ 99,349</u></u>	<u><u>\$ 68,242</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-38

COURT RECORD PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 48,000	\$ 48,000	\$ 11,733	\$ (36,267)
Investment Earnings	600	600	2,737	2,137
Total Revenues	<u>\$ 48,600</u>	<u>\$ 48,600</u>	<u>\$ 14,470</u>	<u>\$ (34,130)</u>
Expenditures:				
General Government				
Supplies	\$ 23,600	\$ 16,600	\$ 1,901	\$ 14,699
Maintenance	5,000	5,000		5,000
Professional Contract Services	20,000	20,000		20,000
Total General Government	<u>\$ 48,600</u>	<u>\$ 41,600</u>	<u>\$ 1,901</u>	<u>\$ 39,699</u>
Capital Outlay	0	7,000	6,839	
Total Expenditures	<u>\$ 48,600</u>	<u>\$ 48,600</u>	<u>\$ 8,740</u>	<u>\$ 39,699</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,730</u>	<u>\$ 5,569</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 5,730	\$ 5,730
Fund Balances - Beginning	<u>289,997</u>	<u>289,997</u>	<u>289,997</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 289,997</u></u>	<u><u>\$ 289,997</u></u>	<u><u>\$ 295,727</u></u>	<u><u>\$ 5,730</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-39

TRUANCY PREVENTION & DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 10,000	\$ 10,000	\$ 14,907	\$ 4,907
Investment Earnings	15	15	330	315
Total Revenues	<u>\$ 10,015</u>	<u>\$ 10,015</u>	<u>\$ 15,237</u>	<u>\$ 5,222</u>
Expenditures:				
General Government				
Supplies	\$ 15,333	\$ 15,333	\$	\$ 15,333
Training/Dues	4,000	4,000		4,000
Total General Government	<u>\$ 19,333</u>	<u>\$ 19,333</u>	<u>\$ 0</u>	<u>\$ 19,333</u>
Total Expenditures	<u>\$ 19,333</u>	<u>\$ 19,333</u>	<u>\$ 0</u>	<u>\$ 19,333</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (9,318)</u>	<u>\$ (9,318)</u>	<u>\$ 15,237</u>	<u>\$ 24,555</u>
Net Change in Fund Balances	\$ (9,318)	\$ (9,318)	\$ 15,237	\$ 24,555
Fund Balances - Beginning	<u>24,420</u>	<u>24,420</u>	<u>24,420</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 15,102</u>	<u>\$ 15,102</u>	<u>\$ 39,657</u>	<u>\$ 24,555</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-40

HISTORICAL COMMISSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Investment Earnings	\$ 600	\$ 600	\$ 154	\$ (446)
Total Revenues	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 154</u>	<u>\$ (446)</u>
Expenditures:				
General Government				
Supplies	\$ 5,450	\$ 6,109	\$ 3,782	\$ 2,327
Training/Dues	700	41	41	0
Total General Government	<u>\$ 6,150</u>	<u>\$ 6,150</u>	<u>\$ 3,823</u>	<u>\$ 2,327</u>
Total Expenditures	<u>\$ 6,150</u>	<u>\$ 6,150</u>	<u>\$ 3,823</u>	<u>\$ 2,327</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (5,550)</u>	<u>\$ (5,550)</u>	<u>\$ (3,669)</u>	<u>\$ 1,881</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 5,550	\$ 5,550	\$ 5,550	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 5,550</u>	<u>\$ 5,550</u>	<u>\$ 5,550</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 1,881	\$ 1,881
Fund Balances - Beginning	<u>14,126</u>	<u>14,126</u>	<u>14,126</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 14,126</u>	<u>\$ 14,126</u>	<u>\$ 16,007</u>	<u>\$ 1,881</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-41

CHILD ABUSE PREVENTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 1,000	\$ 1,000	\$ 562	\$ (438)
Investment Earnings	25	25	44	19
Total Revenues	<u>\$ 1,025</u>	<u>\$ 1,025</u>	<u>\$ 606</u>	<u>\$ (419)</u>
Expenditures:				
General Government				
Professional Contract Services	\$ 5,025	\$ 5,025	\$	\$ 5,025
Total General Government	<u>\$ 5,025</u>	<u>\$ 5,025</u>	<u>\$ 0</u>	<u>\$ 5,025</u>
Total Expenditures	<u>\$ 5,025</u>	<u>\$ 5,025</u>	<u>\$ 0</u>	<u>\$ 5,025</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	<u>\$ 606</u>	<u>\$ 4,606</u>
Net Change in Fund Balances	\$ (4,000)	\$ (4,000)	\$ 606	\$ 4,606
Fund Balances - Beginning	<u>4,378</u>	<u>4,378</u>	<u>4,378</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 378</u></u>	<u><u>\$ 378</u></u>	<u><u>\$ 4,984</u></u>	<u><u>\$ 4,606</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-42

CO & DIST COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 6,100	\$ 6,100	\$ 4,146	\$ (1,954)
Investment Earnings	750	750	744	(6)
Total Revenues	<u>\$ 6,850</u>	<u>\$ 6,850</u>	<u>\$ 4,890</u>	<u>\$ (1,960)</u>
Expenditures:				
General Government				
Supplies	\$ 2,500	\$ 2,500	\$	\$ 2,500
Maintenance	4,500	4,500		4,500
Total General Government	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 0</u>	<u>\$ 7,000</u>
Total Expenditures	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 0</u>	<u>\$ 7,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (150)</u>	<u>\$ (150)</u>	<u>\$ 4,890</u>	<u>\$ 5,040</u>
Net Change in Fund Balances	\$ (150)	\$ (150)	\$ 4,890	\$ 5,040
Fund Balances - Beginning	<u>77,815</u>	<u>77,815</u>	<u>77,815</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 77,665</u></u>	<u><u>\$ 77,665</u></u>	<u><u>\$ 82,705</u></u>	<u><u>\$ 5,040</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-43

**DIST COURT RECORD TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 32,000	\$ 32,000	\$ 9,272	\$ (22,728)
Investment Earnings	1,500	1,500	1,055	(445)
Total Revenues	<u>\$ 33,500</u>	<u>\$ 33,500</u>	<u>\$ 10,327</u>	<u>\$ (23,173)</u>
Expenditures:				
Judicial				
Maintenance	\$ 4,250	\$ 4,250	\$	\$ 4,250
Professional Contract Services	60,000	60,000		60,000
Total Judicial	<u>\$ 64,250</u>	<u>\$ 64,250</u>	<u>\$ 0</u>	<u>\$ 64,250</u>
Total Expenditures	<u>\$ 64,250</u>	<u>\$ 64,250</u>	<u>\$ 0</u>	<u>\$ 64,250</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (30,750)</u>	<u>\$ (30,750)</u>	<u>\$ 10,327</u>	<u>\$ 41,077</u>
Net Change in Fund Balances	\$ (30,750)	\$ (30,750)	\$ 10,327	\$ 41,077
Fund Balances - Beginning	<u>105,515</u>	<u>105,515</u>	<u>105,515</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 74,765</u></u>	<u><u>\$ 74,765</u></u>	<u><u>\$ 115,842</u></u>	<u><u>\$ 41,077</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-44

COUNTY CLERK ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 550,000	\$ 550,000	\$ 640,929	\$ 90,929
Investment Earnings	10,000	10,000	33,377	23,377
Total Revenues	<u>\$ 560,000</u>	<u>\$ 560,000</u>	<u>\$ 674,306</u>	<u>\$ 114,306</u>
Expenditures:				
General Government				
Professional Contract Services	<u>\$ 1,440,000</u>	<u>\$ 1,440,000</u>	<u>\$ 53,882</u>	<u>\$ 1,386,118</u>
Total General Government	<u>\$ 1,440,000</u>	<u>\$ 1,440,000</u>	<u>\$ 53,882</u>	<u>\$ 1,386,118</u>
Total Expenditures	<u>\$ 1,440,000</u>	<u>\$ 1,440,000</u>	<u>\$ 53,882</u>	<u>\$ 1,386,118</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (880,000)</u>	<u>\$ (880,000)</u>	<u>\$ 620,424</u>	<u>\$ 1,500,424</u>
Net Change in Fund Balances	\$ (880,000)	\$ (880,000)	\$ 620,424	\$ 1,500,424
Fund Balances - Beginning	<u>3,149,583</u>	<u>3,149,583</u>	<u>3,149,583</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 2,269,583</u></u>	<u><u>\$ 2,269,583</u></u>	<u><u>\$ 3,770,007</u></u>	<u><u>\$ 1,500,424</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-45

COMMUNITY ECONOMIC DEVELOPMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 16,000	\$ 16,000	\$ 180,281	\$ 164,281
Investment Earnings	700	700	4,146	3,446
Total Revenues	<u>\$ 16,700</u>	<u>\$ 16,700</u>	<u>\$ 184,427</u>	<u>\$ 167,727</u>
Expenditures:				
General Government				
Professional Contract Services	\$ 23,500	\$ 23,500	\$ 14,182	\$ 9,318
Total General Government	<u>\$ 23,500</u>	<u>\$ 23,500</u>	<u>\$ 14,182</u>	<u>\$ 9,318</u>
Total Expenditures	<u>\$ 23,500</u>	<u>\$ 23,500</u>	<u>\$ 14,182</u>	<u>\$ 9,318</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (6,800)</u>	<u>\$ (6,800)</u>	<u>\$ 170,245</u>	<u>\$ 177,045</u>
Net Change in Fund Balances	\$ (6,800)	\$ (6,800)	\$ 170,245	\$ 177,045
Fund Balances - Beginning	<u>421,710</u>	<u>421,710</u>	<u>421,710</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 414,910</u>	<u>\$ 414,910</u>	<u>\$ 591,955</u>	<u>\$ 177,045</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-46

JP 1 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 7,500	\$ 7,500	\$ 4,669	\$ (2,831)
Investment Earnings	1,500	1,500	623	(877)
Total Revenues	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>\$ 5,292</u>	<u>\$ (3,708)</u>
Expenditures:				
Judicial				
Salaries and Benefits	\$ 20,253	\$ 20,253	\$ 14,523	\$ 5,730
Supplies	13,400	12,400	2,498	9,902
Utilities	3,000	4,000	2,518	1,482
Training/Dues	1,500	1,500	75	1,425
Professional Contract Services	20,000	20,000		20,000
Total Judicial	<u>\$ 58,153</u>	<u>\$ 58,153</u>	<u>\$ 19,614</u>	<u>\$ 38,539</u>
Total Expenditures	<u>\$ 58,153</u>	<u>\$ 58,153</u>	<u>\$ 19,614</u>	<u>\$ 38,539</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (49,153)</u>	<u>\$ (49,153)</u>	<u>\$ (14,322)</u>	<u>\$ 34,831</u>
Net Change in Fund Balances	\$ (49,153)	\$ (49,153)	\$ (14,322)	\$ 34,831
Fund Balances - Beginning	<u>76,296</u>	<u>76,296</u>	<u>76,296</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 27,143</u></u>	<u><u>\$ 27,143</u></u>	<u><u>\$ 61,974</u></u>	<u><u>\$ 34,831</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-47

JP 2 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 2,000	\$ 2,000	\$ 2,109	\$ 109
Investment Earnings	333	333	938	605
Total Revenues	<u>\$ 2,333</u>	<u>\$ 2,333</u>	<u>\$ 3,047</u>	<u>\$ 714</u>
Expenditures:				
Judicial				
Salaries and Benefits	\$ 22,812	\$ 22,812	\$ 14,761	\$ 8,051
Supplies	15,000	15,000	611	14,389
Training/Dues	5,000	5,000		5,000
Total Judicial	<u>\$ 42,812</u>	<u>\$ 42,812</u>	<u>\$ 15,372</u>	<u>\$ 27,440</u>
Total Expenditures	<u>\$ 42,812</u>	<u>\$ 42,812</u>	<u>\$ 15,372</u>	<u>\$ 27,440</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (40,479)</u>	<u>\$ (40,479)</u>	<u>\$ (12,325)</u>	<u>\$ 28,154</u>
Net Change in Fund Balances	\$ (40,479)	\$ (40,479)	\$ (12,325)	\$ 28,154
Fund Balances - Beginning	<u>110,840</u>	<u>110,840</u>	<u>110,840</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 70,361</u>	<u>\$ 70,361</u>	<u>\$ 98,515</u>	<u>\$ 28,154</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-48

JP 3 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 2,000	\$ 2,000	\$ 1,982	\$ (18)
Investment Earnings	101	101	291	190
Total Revenues	<u>\$ 2,101</u>	<u>\$ 2,101</u>	<u>\$ 2,273</u>	<u>\$ 172</u>
Expenditures:				
Judicial				
Supplies	\$ 14,100	\$ 14,100	\$ 2,463	\$ 11,637
Utilities	1,000	1,000	840	160
Training/Dues	600	600	520	80
Total Judicial	<u>\$ 15,700</u>	<u>\$ 15,700</u>	<u>\$ 3,823</u>	<u>\$ 11,877</u>
Total Expenditures	<u>\$ 15,700</u>	<u>\$ 15,700</u>	<u>\$ 3,823</u>	<u>\$ 11,877</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (13,599)</u>	<u>\$ (13,599)</u>	<u>\$ (1,550)</u>	<u>\$ 12,049</u>
Net Change in Fund Balances	\$ (13,599)	\$ (13,599)	\$ (1,550)	\$ 12,049
Fund Balances - Beginning	<u>32,317</u>	<u>32,317</u>	<u>32,317</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 18,718</u>	<u>\$ 18,718</u>	<u>\$ 30,767</u>	<u>\$ 12,049</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-49

JP 4 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 7,330	\$ 7,330	\$ 5,343	\$ (1,987)
Investment Earnings	300	300	922	622
Total Revenues	<u>\$ 7,630</u>	<u>\$ 7,630</u>	<u>\$ 6,265</u>	<u>\$ (1,365)</u>
Expenditures:				
Judicial				
Supplies	\$ 6,050	\$ 6,050	\$ 2,320	\$ 3,730
Training/Dues	2,500	2,500		2,500
Total Judicial	<u>\$ 8,550</u>	<u>\$ 8,550</u>	<u>\$ 2,320</u>	<u>\$ 6,230</u>
Total Expenditures	<u>\$ 8,550</u>	<u>\$ 8,550</u>	<u>\$ 2,320</u>	<u>\$ 6,230</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (920)</u>	<u>\$ (920)</u>	<u>\$ 3,945</u>	<u>\$ 4,865</u>
Net Change in Fund Balances	\$ (920)	\$ (920)	\$ 3,945	\$ 4,865
Fund Balances - Beginning	<u>98,070</u>	<u>98,070</u>	<u>98,070</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 97,150</u>	<u>\$ 97,150</u>	<u>\$ 102,015</u>	<u>\$ 4,865</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-50

COURT FACILITY FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$	\$ 63,500	\$ 70,358	\$ 6,858
Investment Earnings			437	437
Total Revenues	<u>\$ 0</u>	<u>\$ 63,500</u>	<u>\$ 70,795</u>	<u>\$ 7,295</u>
Expenditures:				
Judicial				
Maintenance	\$ 0	\$ 127,000	\$	\$ 127,000
Total Judicial	<u>\$ 0</u>	<u>\$ 127,000</u>	<u>\$ 0</u>	<u>\$ 127,000</u>
Total Expenditures	<u>\$ 0</u>	<u>\$ 127,000</u>	<u>\$ 0</u>	<u>\$ 127,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (63,500)</u>	<u>\$ 70,795</u>	<u>\$ 134,295</u>
Net Change in Fund Balances	\$ 0	\$ (63,500)	\$ 70,795	\$ 134,295
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ (63,500)</u></u>	<u><u>\$ 70,795</u></u>	<u><u>\$ 134,295</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-51

JUDICIAL EDUCATION & SUPPORT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 0	\$ 4,000	\$ 4,015	\$ 15
Investment Earnings			25	25
Total Revenues	<u>\$ 0</u>	<u>\$ 4,000</u>	<u>\$ 4,040</u>	<u>\$ 40</u>
Expenditures:				
Judicial				
Training/Dues	\$ 0	\$ 4,000	\$ 0	\$ 4,000
Total Judicial	<u>\$ 0</u>	<u>\$ 4,000</u>	<u>\$ 0</u>	<u>\$ 4,000</u>
Total Expenditures	<u>\$ 0</u>	<u>\$ 4,000</u>	<u>\$ 0</u>	<u>\$ 4,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,040</u>	<u>\$ 4,040</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 4,040	\$ 4,040
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 4,040</u></u>	<u><u>\$ 4,040</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-52

LANGUAGE ACCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$	\$ 24,900	\$ 25,350	\$ 450
Investment Earnings			163	163
Total Revenues	<u>\$ 0</u>	<u>\$ 24,900</u>	<u>\$ 25,513</u>	<u>\$ 613</u>
Expenditures:				
Judicial				
Professional Contract Services	\$	\$ 24,900	\$	\$ 24,900
Total Judicial	<u>\$ 0</u>	<u>\$ 24,900</u>	<u>\$ 0</u>	<u>\$ 24,900</u>
Total Expenditures	<u>\$ 0</u>	<u>\$ 24,900</u>	<u>\$ 0</u>	<u>\$ 24,900</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 25,513</u>	<u>\$ 25,513</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 25,513	\$ 25,513
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 25,513</u></u>	<u><u>\$ 25,513</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-53

SHERIFF CONTRABAND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fines and Forfeitures	\$ 250,000	\$ 250,000	\$ 202,111	\$ (47,889)
Investment Earnings	3,500	3,500	3,942	442
Miscellaneous	10,000	10,000	20,568	10,568
Total Revenues	<u>\$ 263,500</u>	<u>\$ 263,500</u>	<u>\$ 226,621</u>	<u>\$ (36,879)</u>
Expenditures:				
Public Safety				
Supplies	\$ 58,000	\$ 58,000	\$ 45,261	\$ 12,739
Training/Dues	15,000	40,000	15,875	24,125
Other	90,500	165,500	94,798	70,702
Total Public Safety	<u>\$ 163,500</u>	<u>\$ 263,500</u>	<u>\$ 155,934</u>	<u>\$ 107,566</u>
Capital Outlay	100,000	220,000	129,045	90,955
Total Expenditures	<u>\$ 263,500</u>	<u>\$ 483,500</u>	<u>\$ 284,979</u>	<u>\$ 198,521</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (220,000)</u>	<u>\$ (58,358)</u>	<u>\$ 161,642</u>
Net Change in Fund Balances	\$ 0	\$ (220,000)	\$ (58,358)	\$ 161,642
Fund Balances - Beginning	<u>647,528</u>	<u>647,528</u>	<u>647,528</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 647,528</u>	<u>\$ 427,528</u>	<u>\$ 589,170</u>	<u>\$ 161,642</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-54

**INMATE SUPPLY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 17,000	\$ 17,000	\$ 25,701	\$ 8,701
Miscellaneous	847,000	847,000	1,273,748	426,748
Total Revenues	<u>\$ 864,000</u>	<u>\$ 864,000</u>	<u>\$ 1,299,449</u>	<u>\$ 435,449</u>
Expenditures:				
Public Safety				
Supplies	\$ 182,000	\$ 182,000	\$ 117,833	\$ 64,167
Maintenance	22,000	22,000		22,000
Professional Contract Services	650,000	650,000	710,844	(60,844)
Total Public Safety	<u>\$ 854,000</u>	<u>\$ 854,000</u>	<u>\$ 828,677</u>	<u>\$ 25,323</u>
Capital Outlay	10,000	10,000		10,000
Total Expenditures	<u>\$ 864,000</u>	<u>\$ 864,000</u>	<u>\$ 828,677</u>	<u>\$ 35,323</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 470,772</u>	<u>\$ 470,772</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 470,772	\$ 470,772
Fund Balances - Beginning	<u>3,938,437</u>	<u>3,938,437</u>	<u>3,938,437</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 3,938,437</u>	<u>\$ 3,938,437</u>	<u>\$ 4,409,209</u>	<u>\$ 470,772</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-55

VINE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 30,171	\$ 30,171	\$ 30,144	\$ (27)
Total Revenues	<u>\$ 30,171</u>	<u>\$ 30,171</u>	<u>\$ 30,144</u>	<u>\$ (27)</u>
Expenditures:				
Public Safety				
Supplies	\$ 30,171	\$ 30,171	\$ 30,144	\$ 27
Total Public Safety	<u>\$ 30,171</u>	<u>\$ 30,171</u>	<u>\$ 30,144</u>	<u>\$ 27</u>
Total Expenditures	<u>\$ 30,171</u>	<u>\$ 30,171</u>	<u>\$ 30,144</u>	<u>\$ 27</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-56

HOMELAND SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 25,000	\$ 155,466	\$ 139,522	\$ (15,944)
Total Revenues	<u>\$ 25,000</u>	<u>\$ 155,466</u>	<u>\$ 139,522</u>	<u>\$ (15,944)</u>
Expenditures:				
Public Safety				
Supplies	\$	\$ 10,005	\$	\$ 10,005
Training/Dues		23,637	19,141	4,496
Professional Contract Services		<u>20,150</u>	<u>20,150</u>	<u>0</u>
Total Public Safety	\$ 0	\$ 53,792	\$ 39,291	\$ 14,501
Capital Outlay	<u>25,000</u>	<u>101,674</u>	<u>100,231</u>	<u>1,443</u>
Total Expenditures	<u>\$ 25,000</u>	<u>\$ 155,466</u>	<u>\$ 139,522</u>	<u>\$ 15,944</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-57

HAZARD MITIGATION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$	\$ 243,600	\$ 153,499	\$ (90,101)
Total Revenues	\$ <u>0</u>	\$ <u>243,600</u>	\$ <u>153,499</u>	\$ <u>(90,101)</u>
Expenditures:				
Public Safety				
Professional Contract Services	\$	\$ 185,600	\$ 153,499	\$ 32,101
Other		<u>58,000</u>		<u>58,000</u>
Total Public Safety	\$ <u>0</u>	\$ <u>243,600</u>	\$ <u>153,499</u>	\$ <u>90,101</u>
Total Expenditures	\$ <u>0</u>	\$ <u>243,600</u>	\$ <u>153,499</u>	\$ <u>90,101</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-58

PROJECT SAFE NEIGHBORHOOD
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 89,839	\$ 89,839	\$ 72,962	\$ (16,877)
Total Revenues	<u>\$ 89,839</u>	<u>\$ 89,839</u>	<u>\$ 72,962</u>	<u>\$ (16,877)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 13,902	\$ 18,902	\$ 14,076	\$ 4,826
Supplies	47,098	58,394	48,459	9,935
Professional Contract Services	<u>12,700</u>	<u>6,804</u>	<u>4,867</u>	<u>1,937</u>
Total Public Safety	<u>\$ 73,700</u>	<u>\$ 84,100</u>	<u>\$ 67,402</u>	<u>\$ 16,698</u>
Capital Outlay	<u>16,139</u>	<u>5,739</u>	<u>5,560</u>	<u>179</u>
Total Expenditures	<u>\$ 89,839</u>	<u>\$ 89,839</u>	<u>\$ 72,962</u>	<u>\$ 16,877</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-59

LEOSE SHERIFF
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 119,188	\$ 119,188	\$ 21,250	\$ (97,938)
Investment Earnings	1,500	1,500	1,466	(34)
Total Revenues	<u>\$ 120,688</u>	<u>\$ 120,688</u>	<u>\$ 22,716</u>	<u>\$ (97,972)</u>
Expenditures:				
Public Safety				
Supplies	\$ 15,000	\$ 15,000	\$	\$ 15,000
Training/Dues	35,000	35,000	23,237	11,763
Total Public Safety	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 23,237</u>	<u>\$ 26,763</u>
Capital Outlay	70,688	70,688		70,688
Total Expenditures	<u>\$ 120,688</u>	<u>\$ 120,688</u>	<u>\$ 23,237</u>	<u>\$ 97,451</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (521)</u>	<u>\$ (521)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ (521)	\$ (521)
Fund Balances - Beginning	<u>156,774</u>	<u>156,774</u>	<u>156,774</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 156,774</u></u>	<u><u>\$ 156,774</u></u>	<u><u>\$ 156,253</u></u>	<u><u>\$ (521)</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-60

SHERIFF COMMISSARY SALARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 680,525	\$ 680,525	\$ 719,456	\$ 38,931
Total Revenues	<u>\$ 680,525</u>	<u>\$ 680,525</u>	<u>\$ 719,456</u>	<u>\$ 38,931</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 680,525	\$ 680,525	\$ 708,120	\$ (27,595)
Total Public Safety	<u>\$ 680,525</u>	<u>\$ 680,525</u>	<u>\$ 708,120</u>	<u>\$ (27,595)</u>
Total Expenditures	<u>\$ 680,525</u>	<u>\$ 680,525</u>	<u>\$ 708,120</u>	<u>\$ (27,595)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 11,336	\$ 11,336
Net Change in Fund Balances	\$ 0	\$ 0	\$ 11,336	\$ 11,336
Fund Balances - Beginning	<u>224,415</u>	<u>224,415</u>	<u>224,415</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 224,415</u>	<u>\$ 224,415</u>	<u>\$ 235,751</u>	<u>\$ 11,336</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-61

LECD GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$	\$ 11,724	\$ 5,980	\$ (5,744)
Total Revenues	\$ 0	\$ 11,724	\$ 5,980	\$ (5,744)
Expenditures:				
Public Safety				
Supplies	\$	\$ 730	\$ 730	\$ 0
Training/Dues		8,294	2,550	5,744
Professional Contract Services		2,700	2,700	0
Total Public Safety	\$ 0	\$ 11,724	\$ 5,980	\$ 5,744
Total Expenditures	\$ 0	\$ 11,724	\$ 5,980	\$ 5,744
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	0	0	0	0

LUBBOCK COUNTY, TEXAS

EXHIBIT C-62

**MAT RE-ENTRY PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 214,049	\$ 214,049	\$ 6,836	\$ (207,213)
Total Revenues	<u>\$ 214,049</u>	<u>\$ 214,049</u>	<u>\$ 6,836</u>	<u>\$ (207,213)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 47,130	\$ 47,130	\$ 6,836	\$ 40,294
Supplies	127,559	127,559		127,559
Professional Contract Services	39,360	39,360		39,360
Total Public Safety	<u>\$ 214,049</u>	<u>\$ 214,049</u>	<u>\$ 6,836</u>	<u>\$ 207,213</u>
Total Expenditures	<u>\$ 214,049</u>	<u>\$ 214,049</u>	<u>\$ 6,836</u>	<u>\$ 207,213</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-63

TAG GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 845,891	\$ 845,891	\$ 735,227	\$ (110,664)
Total Revenues	<u>\$ 845,891</u>	<u>\$ 845,891</u>	<u>\$ 735,227</u>	<u>\$ (110,664)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 294,043	\$ 303,769	\$ 311,051	\$ (7,282)
Supplies	69,538	89,630	60,033	29,597
Utilities	74,408	86,413	80,602	5,811
Training/Dues	112,605	84,913	72,828	12,085
Professional Contract Services	42,684	33,425	20,885	12,540
Rental/Leases	163,760	163,760	132,534	31,226
Insurance/Bonds	5,390			0
Other	62,750	54,750	40,615	14,135
Total Public Safety	<u>\$ 825,178</u>	<u>\$ 816,660</u>	<u>\$ 718,548</u>	<u>\$ 98,112</u>
Capital Outlay	20,713	29,231	16,679	12,552
Total Expenditures	<u>\$ 845,891</u>	<u>\$ 845,891</u>	<u>\$ 735,227</u>	<u>\$ 110,664</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-64

**CDA BUSINESS CRIMES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 60,000	\$ 60,000	\$ 28,604	\$ (31,396)
Investment Earnings	380	380	692	312
Miscellaneous	48,120	48,120	24,429	(23,691)
Total Revenues	<u>\$ 108,500</u>	<u>\$ 108,500</u>	<u>\$ 53,725</u>	<u>\$ (54,775)</u>
Expenditures:				
Legal				
Supplies	\$ 73,000	\$ 52,950	\$ 15,530	\$ 37,420
Maintenance	5,000	5,000	142	4,858
Training/Dues	5,500	15,550	14,798	752
Professional Contract Services	25,000	35,000	20,791	14,209
Total Legal	<u>\$ 108,500</u>	<u>\$ 108,500</u>	<u>\$ 51,261</u>	<u>\$ 57,239</u>
Total Expenditures	<u>\$ 108,500</u>	<u>\$ 108,500</u>	<u>\$ 51,261</u>	<u>\$ 57,239</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,464</u>	<u>\$ 2,464</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 2,464	\$ 2,464
Fund Balances - Beginning	<u>89,832</u>	<u>89,832</u>	<u>89,832</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 89,832</u></u>	<u><u>\$ 89,832</u></u>	<u><u>\$ 92,296</u></u>	<u><u>\$ 2,464</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-65

CDA CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 500	\$ 500	\$ 837	\$ 337
Miscellaneous	76,000	76,000	134,835	58,835
Total Revenues	<u>\$ 76,500</u>	<u>\$ 76,500</u>	<u>\$ 135,672</u>	<u>\$ 59,172</u>
Expenditures:				
Legal				
Other	\$ 76,500	\$ 151,500	\$ 135,212	\$ 16,288
Total Legal	<u>\$ 76,500</u>	<u>\$ 151,500</u>	<u>\$ 135,212</u>	<u>\$ 16,288</u>
Total Expenditures	<u>\$ 76,500</u>	<u>\$ 151,500</u>	<u>\$ 135,212</u>	<u>\$ 16,288</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (75,000)</u>	<u>\$ 460</u>	<u>\$ 75,460</u>
Net Change in Fund Balances	\$ 0	\$ (75,000)	\$ 460	\$ 75,460
Fund Balances - Beginning	<u>111,868</u>	<u>111,868</u>	<u>111,868</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 111,868</u>	<u>\$ 36,868</u>	<u>\$ 112,328</u>	<u>\$ 75,460</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-66

SOUTH PLAINS AUTO THEFT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 446,785	\$ 476,745	\$ 475,285	\$ (1,460)
Miscellaneous	221,726	253,592	254,592	1,000
Total Revenues	<u>\$ 668,511</u>	<u>\$ 730,337</u>	<u>\$ 729,877</u>	<u>\$ (460)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 591,115	\$ 571,204	\$ 572,992	\$ (1,788)
Supplies	129,818	148,278	147,364	914
Training/Dues	7,449	8,900	8,898	2
Professional Contract Services	124,998	124,998	124,998	0
Total Legal	<u>\$ 853,380</u>	<u>\$ 853,380</u>	<u>\$ 854,252</u>	<u>\$ (872)</u>
Capital Outlay	<u>33,600</u>	<u>95,426</u>	<u>95,361</u>	<u>65</u>
Total Expenditures	<u>\$ 886,980</u>	<u>\$ 948,806</u>	<u>\$ 949,613</u>	<u>\$ (807)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (218,469)</u>	<u>\$ (218,469)</u>	<u>\$ (219,736)</u>	<u>\$ (1,267)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 218,469</u>	<u>\$ 218,469</u>	<u>\$ 219,736</u>	<u>\$ 1,267</u>
Total Other Financing Sources (Uses)	<u>\$ 218,469</u>	<u>\$ 218,469</u>	<u>\$ 219,736</u>	<u>\$ 1,267</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-67

JAG GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 153,235	\$ 153,235	\$ 101,326	\$ (51,909)
Investment Earnings			1,491	1,491
Total Revenues	<u>\$ 153,235</u>	<u>\$ 153,235</u>	<u>\$ 102,817</u>	<u>\$ (50,418)</u>
Expenditures:				
Legal				
Other	\$ 143,235	\$ 143,235	\$ 102,817	\$ 40,418
Total Legal	<u>\$ 143,235</u>	<u>\$ 143,235</u>	<u>\$ 102,817</u>	<u>\$ 40,418</u>
Capital Outlay	10,000	10,000		10,000
Total Expenditures	<u>\$ 153,235</u>	<u>\$ 153,235</u>	<u>\$ 102,817</u>	<u>\$ 50,418</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-68

CDA BORDER PROSECUTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ <u>273,772</u>	\$ <u>273,772</u>	\$ <u>127,975</u>	\$ <u>(145,797)</u>
Total Revenues	\$ <u>273,772</u>	\$ <u>273,772</u>	\$ <u>127,975</u>	\$ <u>(145,797)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ <u>273,772</u>	\$ <u>273,772</u>	\$ <u>127,975</u>	\$ <u>145,797</u>
Total Public Safety	\$ <u>273,772</u>	\$ <u>273,772</u>	\$ <u>127,975</u>	\$ <u>145,797</u>
Total Expenditures	\$ <u>273,772</u>	\$ <u>273,772</u>	\$ <u>127,975</u>	\$ <u>145,797</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Net Change in Fund Balances	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-69

CDA VICTIM ADVOCACY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 119,970	\$ 119,970	\$ 107,005	\$ (12,965)
Total Revenues	<u>\$ 119,970</u>	<u>\$ 119,970</u>	<u>\$ 107,005</u>	<u>\$ (12,965)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 137,963	\$ 137,963	\$ 129,345	\$ 8,618
Training/Dues	12,000	12,000	4,411	7,589
Total Legal	<u>\$ 149,963</u>	<u>\$ 149,963</u>	<u>\$ 133,756</u>	<u>\$ 16,207</u>
Total Expenditures	<u>\$ 149,963</u>	<u>\$ 149,963</u>	<u>\$ 133,756</u>	<u>\$ 16,207</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (29,993)</u>	<u>\$ (29,993)</u>	<u>\$ (26,751)</u>	<u>\$ 3,242</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 29,993</u>	<u>\$ 29,993</u>	<u>\$ 26,751</u>	<u>\$ (3,242)</u>
Total Other Financing Sources (Uses)	<u>\$ 29,993</u>	<u>\$ 29,993</u>	<u>\$ 26,751</u>	<u>\$ (3,242)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-70

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
SEPTEMBER 30, 2022

ASSETS	Refunding Bonds Series 2016	Unlimited Tax Road Bonds 2019	Refunding Bonds Series 2021	Special Tax Revenue Bonds 2020	Total Nonmajor Debt Service Funds (See Exhibit C-1)
Assets:					
Cash and Cash Equivalents	\$ 1,671,309	\$ 89,218	\$ 66,370	\$ 509,862	\$ 2,336,759
Investments	356,988	19,056	14,176	108,903	499,123
Receivables (Net of Allowance for Uncollectibles)	<u>17,649</u>	<u>4,756</u>	<u>530</u>	<u>161</u>	<u>23,096</u>
Total Assets	<u>\$ 2,045,946</u>	<u>\$ 113,030</u>	<u>\$ 81,076</u>	<u>\$ 618,926</u>	<u>\$ 2,858,978</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
Liabilities:					
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes	<u>\$ 15,077</u>	<u>\$ 4,121</u>	<u>\$ 341</u>	<u>\$ 0</u>	<u>\$ 19,539</u>
Total Deferred Inflows of Resources	<u>\$ 15,077</u>	<u>\$ 4,121</u>	<u>\$ 341</u>	<u>\$ 0</u>	<u>\$ 19,539</u>
Fund Balances:					
Restricted Fund Balances:					
Restricted for Debt Service	<u>\$ 2,030,869</u>	<u>\$ 108,909</u>	<u>\$ 80,735</u>	<u>\$ 618,926</u>	<u>\$ 2,839,439</u>
Total Fund Balances	<u>\$ 2,030,869</u>	<u>\$ 108,909</u>	<u>\$ 80,735</u>	<u>\$ 618,926</u>	<u>\$ 2,839,439</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,045,946</u>	<u>\$ 113,030</u>	<u>\$ 81,076</u>	<u>\$ 618,926</u>	<u>\$ 2,858,978</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-71

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Refunding Bonds Series 2016	Unlimited Tax Road Bond 2019	Refunding Bonds Series 2021	Refunding Bonds Series 2013	Special Tax Revenue Bonds 2020	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenue:						
Taxes						
General Property Taxes	\$ 5,225,126	\$ 1,672,307	\$ 44,717	\$ 505,583	\$	\$ 7,447,733
Investment Earnings	20,083	2,041	546	647	7,901	31,218
Miscellaneous			9,964			9,964
Total Revenue	<u>\$ 5,245,209</u>	<u>\$ 1,674,348</u>	<u>\$ 55,227</u>	<u>\$ 506,230</u>	<u>\$ 7,901</u>	<u>\$ 7,488,915</u>
Expenditures:						
Debt Service						
Principal	\$ 5,320,000	\$ 360,000	\$ 75,000	\$ 655,000	\$ 460,000	\$ 6,870,000
Interest	413,068	1,206,888	54,708	13,100	149,452	1,837,216
Bond Issuance Costs			83,027			83,027
Total Expenditures	<u>\$ 5,733,068</u>	<u>\$ 1,566,888</u>	<u>\$ 212,735</u>	<u>\$ 668,100</u>	<u>\$ 609,452</u>	<u>\$ 8,790,243</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (487,859)</u>	<u>\$ 107,460</u>	<u>\$ (157,508)</u>	<u>\$ (161,870)</u>	<u>\$ (601,551)</u>	<u>\$ (1,301,328)</u>
Other Financing Sources (Uses):						
Transfers In (Out)	\$ 1,709	\$ (1,709)	\$ 155,216	\$ (155,216)	\$ 1,219,904	\$ 1,219,904
Refunding Bonds Issued			3,400,000			3,400,000
Premium on Refunding Bonds Issued			151,752			151,752
Payment to Refunded Bond Escrow Agent			(3,468,725)			(3,468,725)
Total Other Financing Sources (Uses)	<u>\$ 1,709</u>	<u>\$ (1,709)</u>	<u>\$ 238,243</u>	<u>\$ (155,216)</u>	<u>\$ 1,219,904</u>	<u>\$ 1,302,931</u>
Net Change in Fund Balances	\$ (486,150)	\$ 105,751	\$ 80,735	\$ (317,086)	\$ 618,353	\$ 1,603
Fund Balances - Beginning	<u>2,517,019</u>	<u>3,158</u>	<u>0</u>	<u>317,086</u>	<u>573</u>	<u>2,837,836</u>
Fund Balances - Ending	<u>\$ 2,030,869</u>	<u>\$ 108,909</u>	<u>\$ 80,735</u>	<u>\$ 0</u>	<u>\$ 618,926</u>	<u>\$ 2,839,439</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-72

REFUNDING BONDS SERIES 2016
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes:				
General Property Taxes	\$ 5,188,298	\$ 5,188,298	\$ 5,225,126	\$ 36,828
Investment Earnings	10,000	10,000	20,083	10,083
Total Revenues	<u>\$ 5,198,298</u>	<u>\$ 5,198,298</u>	<u>\$ 5,245,209</u>	<u>\$ 46,911</u>
Expenditures:				
Debt Service:				
Principal	\$ 5,320,000	\$ 5,320,000	\$ 5,320,000	\$ 0
Interest and Fiscal Charges	413,250	413,250	413,068	182
Total Expenditures	<u>\$ 5,733,250</u>	<u>\$ 5,733,250</u>	<u>\$ 5,733,068</u>	<u>\$ 182</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (534,952)</u>	<u>\$ (534,952)</u>	<u>\$ (487,859)</u>	<u>\$ 47,093</u>
Other Financing Sources:				
Transfers Out	\$ 0	\$ 0	\$ 1,709	\$ 1,709
Total Other Financing Sources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,709</u>	<u>\$ 1,709</u>
Net Change in Fund Balances	\$ (534,952)	\$ (534,952)	\$ (486,150)	\$ 48,802
Fund Balances - Beginning	<u>2,517,019</u>	<u>2,517,019</u>	<u>2,517,019</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 1,982,067</u></u>	<u><u>\$ 1,982,067</u></u>	<u><u>\$ 2,030,869</u></u>	<u><u>\$ 48,802</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-73

UNLIMITED TAX ROAD BOND 2019
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 1,406,431	\$ 1,406,431	\$ 1,672,307	\$ 265,876
Investment Earnings	1,200	1,200	2,041	841
Total Revenues	<u>\$ 1,407,631</u>	<u>\$ 1,407,631</u>	<u>\$ 1,674,348</u>	<u>\$ 266,717</u>
Debt Service:				
Principal	\$ 360,000	\$ 360,000	\$ 360,000	\$ 0
Interest and Fiscal Charges	1,207,088	1,207,088	1,206,888	200
Total Expenditures	<u>\$ 1,567,088</u>	<u>\$ 1,567,088</u>	<u>\$ 1,566,888</u>	<u>\$ 200</u>
Excess of Revenues Over Expenditures	<u>\$ (159,457)</u>	<u>\$ (159,457)</u>	<u>\$ 107,460</u>	<u>\$ 266,917</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,709)</u>	<u>\$ (1,709)</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,709)</u>	<u>\$ (1,709)</u>
Net Change in Fund Balances	<u>\$ (159,457)</u>	<u>\$ (159,457)</u>	<u>\$ 105,751</u>	<u>\$ 265,208</u>
Fund Balances - Beginning	<u>3,158</u>	<u>3,158</u>	<u>3,158</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ (156,299)</u></u>	<u><u>\$ (156,299)</u></u>	<u><u>\$ 108,909</u></u>	<u><u>\$ 265,208</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-74

REFUNDING BONDS SERIES 2021
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$	\$ 129,709	\$ 44,717	\$ (84,992)
Investment Earnings			546	546
Miscellaneous			9,964	9,964
Total Revenues	<u>\$ 0</u>	<u>\$ 129,709</u>	<u>\$ 55,227</u>	<u>\$ (74,482)</u>
Expenditures:				
Debt Service:				
Principal	\$	\$ 75,000	\$ 75,000	\$ 0
Interest and Fiscal Charges		54,709	54,708	1
Bond Issuance Costs			83,027	(83,027)
Total Expenditures	<u>\$ 0</u>	<u>\$ 129,709</u>	<u>\$ 212,735</u>	<u>\$ (83,026)</u>
Excess of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (157,508)</u>	<u>\$ (157,508)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$	\$	\$ 155,216	\$ 155,216
Refunding Bonds Issued			3,400,000	3,400,000
Premium on Refunding Bonds Issued			151,752	151,752
Payment to Refunded Bond Escrow Agent			(3,468,725)	(3,468,725)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 238,243</u>	<u>\$ 238,243</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 80,735	\$ 80,735
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 80,735</u></u>	<u><u>\$ 80,735</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-75

REFUNDING BONDS SERIES 2013
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 720,250	\$ 720,250	\$ 505,583	\$ (214,667)
Investment Earnings	1,000	1,000	647	(353)
Total Revenues	<u>\$ 721,250</u>	<u>\$ 721,250</u>	<u>\$ 506,230</u>	<u>\$ (215,020)</u>
Expenditures:				
Debt Service:				
Principal	\$ 655,000	\$ 674,608	\$ 655,000	\$ 19,608
Interest and Fiscal Charges	141,050	121,442	13,100	108,342
Total Expenditures	<u>\$ 796,050</u>	<u>\$ 796,050</u>	<u>\$ 668,100</u>	<u>\$ 127,950</u>
Excess of Revenues Over Expenditures	<u>\$ (74,800)</u>	<u>\$ (74,800)</u>	<u>\$ (161,870)</u>	<u>\$ (87,070)</u>
Other Financing Sources (Uses):				
Transfers In	\$ 0	\$ (155,217)	\$ (155,216)	\$ 1
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (155,217)</u>	<u>\$ (155,216)</u>	<u>\$ 1</u>
Net Change in Fund Balances	\$ (74,800)	\$ (230,017)	\$ (317,086)	\$ (87,069)
Fund Balances - Beginning	<u>317,086</u>	<u>317,086</u>	<u>317,086</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 242,286</u>	<u>\$ 87,069</u>	<u>\$ 0</u>	<u>\$ (87,069)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-76

SPECIAL TAX REVENUE BONDS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 0	\$ 0	\$	\$ 0
Investment Earnings	0	0	7,901	7,901
Total Revenues	<u>0</u>	<u>0</u>	<u>7,901</u>	<u>7,901</u>
Expenditures:				
Debt Service:				
Principal	\$ 460,000	\$ 460,000	\$ 460,000	\$ 0
Interest and Fiscal Charges	149,952	149,952	149,452	500
Total Expenditures	<u>609,952</u>	<u>609,952</u>	<u>609,452</u>	<u>500</u>
Excess of Revenues Over Expenditures	<u>(609,952)</u>	<u>(609,952)</u>	<u>(601,551)</u>	<u>8,401</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 609,952	\$ 1,219,904	\$ 1,219,904	\$ 0
Total Other Financing Sources (Uses)	<u>609,952</u>	<u>1,219,904</u>	<u>1,219,904</u>	<u>0</u>
Net Change in Fund Balances	\$ 0	\$ 609,952	\$ 618,353	\$ 8,401
Fund Balances - Beginning	<u>573</u>	<u>573</u>	<u>573</u>	<u>0</u>
Fund Balances - Ending	<u>573</u>	<u>610,525</u>	<u>618,926</u>	<u>8,401</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-77

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
SEPTEMBER 30, 2022

ASSETS	<u>MPO Road Construction</u>	<u>CRTC Renovations #2</u>	<u>Permanent Improvement</u>	<u>Venue Capital Project</u>	<u>Total Nonmajor Capital Projects Funds (See Exhibit C-1)</u>
Assets:					
Cash and Cash Equivalents	\$ 120,792	\$ 1,695,309	\$ 4,932,656	\$ 637,151	\$ 7,385,908
Restricted Cash			3,857,798		3,857,798
Investments	25,800	362,106	1,053,583	136,091	1,577,580
Receivables (Net of Allowance for Uncollectibles)	<u>877</u>	<u>537</u>	<u>8,883</u>	<u>202</u>	<u>10,499</u>
Total Assets	<u>\$ 147,469</u>	<u>\$ 2,057,952</u>	<u>\$ 9,852,920</u>	<u>\$ 773,444</u>	<u>\$ 12,831,785</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
Liabilities:					
Accounts Payable	<u>\$</u>	<u>\$ 9,888</u>	<u>\$ 683,942</u>	<u>\$ 79,115</u>	<u>\$ 772,945</u>
Total Liabilities	<u>\$ 0</u>	<u>\$ 9,888</u>	<u>\$ 683,942</u>	<u>\$ 79,115</u>	<u>\$ 772,945</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue - Property Taxes	<u>\$</u>	<u>\$</u>	<u>\$ 6,441</u>	<u>\$</u>	<u>\$ 6,441</u>
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,441</u>	<u>\$ 0</u>	<u>\$ 6,441</u>
Fund Balances:					
Restricted for Capital Projects	<u>\$ 147,469</u>	<u>\$ 2,048,064</u>	<u>\$ 9,162,537</u>	<u>\$ 694,329</u>	<u>\$ 12,052,399</u>
Total Fund Balances	<u>\$ 147,469</u>	<u>\$ 2,048,064</u>	<u>\$ 9,162,537</u>	<u>\$ 694,329</u>	<u>\$ 12,052,399</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 147,469</u>	<u>\$ 2,057,952</u>	<u>\$ 9,852,920</u>	<u>\$ 773,444</u>	<u>\$ 12,831,785</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-78

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECT FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2022

	MPO Road Construction	CRTC Renovations #2	Permanent Improvement	Venue Capital Project	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:					
General Property Taxes	\$	\$	\$ 2,373,189	\$	\$ 2,373,189
Intergovernmental	202,991				202,991
Investment Earnings	1,877	18,771	75,950	8,117	104,715
Miscellaneous			483,732		483,732
Total Revenue	\$ 204,868	\$ 18,771	\$ 2,932,871	\$ 8,117	\$ 3,164,627
Expenditures:					
Current					
Facilities	\$	\$	\$ 66,440	\$	\$ 66,440
Capital Outlay	785,020	71,461	8,154,740	3,016,361	12,027,582
Debt Service					
Principal			716,601		716,601
Interest			339,228		339,228
Total Expenditures	\$ 785,020	\$ 71,461	\$ 9,277,009	\$ 3,016,361	\$ 13,149,851
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (580,152)	\$ (52,690)	\$ (6,344,138)	\$ (3,008,244)	\$ (9,985,224)
Other Financing Sources (Uses):					
Transfers In (Out)	\$ 710,000	\$	\$ 5,796,223	\$ 515,532	\$ 7,021,755
Lease Financing			9,710,452		9,710,452
Total Other Financing Sources (Uses)	\$ 710,000	\$ 0	\$ 15,506,675	\$ 515,532	\$ 16,732,207
Net Change in Fund Balances	\$ 129,848	\$ (52,690)	\$ 9,162,537	\$ (2,492,712)	\$ 6,746,983
Fund Balances - Beginning	17,621	2,100,754		3,187,041	5,305,416
Fund Balances - Ending	\$ 147,469	\$ 2,048,064	\$ 9,162,537	\$ 694,329	\$ 12,052,399

LUBBOCK COUNTY, TEXAS

EXHIBIT C-79

MPO ROAD CONSTRUCTION
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 694,441	\$ 694,441	\$ 202,991	\$ (491,450)
Investment Earnings	0	0	1,877	1,877
Total Revenues	<u>\$ 694,441</u>	<u>\$ 694,441</u>	<u>\$ 204,868</u>	<u>\$ (489,573)</u>
Expenditures:				
Capital Outlay	\$ 904,441	\$ 1,404,441	\$ 785,020	\$ 619,421
Total Expenditures	<u>\$ 904,441</u>	<u>\$ 1,404,441</u>	<u>\$ 785,020</u>	<u>\$ 619,421</u>
Excess of Revenues Over Expenditures	<u>\$ (210,000)</u>	<u>\$ (710,000)</u>	<u>\$ (580,152)</u>	<u>\$ 129,848</u>
Other Financing Sources (Uses):				
Transfers In	\$ 210,000	\$ 710,000	\$ 710,000	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 210,000</u>	<u>\$ 710,000</u>	<u>\$ 710,000</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 129,848	\$ 129,848
Fund Balances - Beginning	<u>17,621</u>	<u>17,621</u>	<u>17,621</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 17,621</u>	<u>\$ 17,621</u>	<u>\$ 147,469</u>	<u>\$ 129,848</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-80

**CRTC RENOVATIONS #2
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 700	\$ 4,700	\$ 18,771	\$ 14,071
Total Revenues	<u>\$ 700</u>	<u>\$ 4,700</u>	<u>\$ 18,771</u>	<u>\$ 14,071</u>
Expenditures:				
Capital Outlay	\$ 60,700	\$ 135,700	\$ 71,461	\$ 64,239
Total Expenditures	<u>\$ 60,700</u>	<u>\$ 135,700</u>	<u>\$ 71,461</u>	<u>\$ 64,239</u>
Excess of Revenues Over Expenditures	<u>\$ (60,000)</u>	<u>\$ (131,000)</u>	<u>\$ (52,690)</u>	<u>\$ 78,310</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (60,000)	\$ (131,000)	\$ (52,690)	\$ 78,310
Fund Balances - Beginning	<u>2,100,754</u>	<u>2,100,754</u>	<u>2,100,754</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 2,040,754</u></u>	<u><u>\$ 1,969,754</u></u>	<u><u>\$ 2,048,064</u></u>	<u><u>\$ 78,310</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-81

PERMANENT IMPROVEMENT
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Taxes				
General Property Taxes	\$ 2,395,366	\$ 2,395,366	\$ 2,373,189	\$ (22,177)
Investment Earnings	35,000	35,000	75,950	40,950
Miscellaneous	483,732	483,732	483,732	0
Total Revenues	<u>\$ 2,914,098</u>	<u>\$ 2,914,098</u>	<u>\$ 2,932,871</u>	<u>\$ 18,773</u>
Expenditures:				
Facilities				
Rental/Leases	\$ 85,000	\$ 85,000	\$ 66,440	\$ 18,560
Total Facilities	\$ 85,000	\$ 85,000	\$ 66,440	\$ 18,560
Capital Outlay	7,213,125	6,370,975	8,154,740	(1,783,765)
Debt Service				
Principal	0	568,926	716,601	(147,675)
Interest	0	273,224	339,228	(66,004)
Total Expenditures	<u>\$ 7,298,125</u>	<u>\$ 7,298,125</u>	<u>\$ 9,277,009</u>	<u>\$ (1,978,884)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (4,384,027)</u>	<u>\$ (4,384,027)</u>	<u>\$ (6,344,138)</u>	<u>\$ (1,960,111)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 2,384,027	\$ 2,384,027	\$ 2,384,027	\$ 0
Lease Financing			9,710,452	9,710,452
Total Other Financing Sources (Uses)	<u>\$ 2,384,027</u>	<u>\$ 2,384,027</u>	<u>\$ 12,094,479</u>	<u>\$ 9,710,452</u>
Net Change in Fund Balances	\$ (2,000,000)	\$ (2,000,000)	\$ 5,750,341	\$ 7,750,341
Fund Balances - Beginning	<u>3,412,196</u>	<u>3,412,196</u>	<u>3,412,196</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 1,412,196</u>	<u>\$ 1,412,196</u>	<u>\$ 9,162,537</u>	<u>\$ 7,750,341</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-82

VENUE CAPITAL PROJECT
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Miscellaneous	\$ 5,000	\$ 5,000	\$ 8,117	\$ 3,117
Total Revenues	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 8,117</u>	<u>\$ 3,117</u>
Expenditures:				
Capital Outlay	\$ 3,005,000	\$ 3,550,532	\$ 3,016,361	\$ 534,171
Total Expenditures	<u>\$ 3,005,000</u>	<u>\$ 3,550,532</u>	<u>\$ 3,016,361</u>	<u>\$ 534,171</u>
Excess of Revenues Over Expenditures	<u>\$ (3,000,000)</u>	<u>\$ (3,545,532)</u>	<u>\$ (3,008,244)</u>	<u>\$ 537,288</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 0	\$ 515,532	\$ 515,532	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 515,532</u>	<u>\$ 515,532</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (3,000,000)	\$ (3,030,000)	\$ (2,492,712)	\$ 537,288
Fund Balances - Beginning	<u>3,187,041</u>	<u>3,187,041</u>	<u>3,187,041</u>	
Fund Balances - Ending	<u>\$ 187,041</u>	<u>\$ 157,041</u>	<u>\$ 694,329</u>	<u>\$ 537,288</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-84

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Employee Health</u>	<u>Workers Compensation</u>	<u>Total Internal Service Funds (See Exhibit A-8)</u>
OPERATING REVENUES:			
Billings to Departments and Employees	\$ 11,170,013	\$ 1,863,804	\$ 13,033,817
Total Operating Revenues	<u>\$ 11,170,013</u>	<u>\$ 1,863,804</u>	<u>\$ 13,033,817</u>
OPERATING EXPENSES:			
Professional Fees	\$ 30,000	\$	\$ 30,000
Administration	616,676	98,566	715,242
Insurance/Bonds		180,022	180,022
Claims	10,590,129	1,025,629	11,615,758
Total Operating Expenses	<u>\$ 11,236,805</u>	<u>\$ 1,304,217</u>	<u>\$ 12,541,022</u>
Operating Income (Loss)	<u>\$ (66,792)</u>	<u>\$ 559,587</u>	<u>\$ 492,795</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	\$ 59,695	\$ 85,893	\$ 145,588
Total Non-Operating Revenues (Expenses)	<u>\$ 59,695</u>	<u>\$ 85,893</u>	<u>\$ 145,588</u>
Income (Loss) Before Transfers	<u>\$ (7,097)</u>	<u>\$ 645,480</u>	<u>\$ 638,383</u>
Change in Net Position	\$ (7,097)	\$ 645,480	\$ 638,383
Total Net Position - Beginning	<u>5,739,693</u>	<u>6,978,966</u>	<u>12,718,659</u>
Total Net Position - Ending	<u><u>\$ 5,732,596</u></u>	<u><u>\$ 7,624,446</u></u>	<u><u>\$ 13,357,042</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-85

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Employee Health	Workers Compensation	Total Internal Service Funds (See Exhibit A-9)
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 11,170,013	\$ 1,863,804	\$ 13,033,817
Cash Payments to Suppliers for Goods and Services	(11,381,954)	(850,193)	(12,232,147)
Net Cash from Operating Activities	<u>\$ (211,941)</u>	<u>\$ 1,013,611</u>	<u>\$ 801,670</u>
Cash Flows from Investing Activities			
Purchase of Investments	\$ (727,321)	\$ (1,112,829)	\$ (1,840,150)
Interest and Dividends on Investments	59,695	85,893	145,588
Net Cash from Investing Activities	<u>\$ (667,626)</u>	<u>\$ (1,026,936)</u>	<u>\$ (1,694,562)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	\$ (879,567)	\$ (13,325)	\$ (892,892)
Cash and Cash Equivalents at Beginning of Year	6,555,183	7,991,181	14,546,364
Cash and Cash Equivalents at End of Year	<u>\$ 5,675,616</u>	<u>\$ 7,977,856</u>	<u>\$ 13,653,472</u>
Reconciliation of Operating Income to Net Cash from Operating Activities			
Operating Income (Loss)	\$ (66,792)	\$ 559,587	\$ 492,795
Change in Assets and Liabilities			
Decrease (Increase) in Receivables	\$ (2,261)	\$ (2,137)	\$ (4,398)
Increase (Decrease) in Accounts Payable	(142,888)	456,161	313,273
Total Adjustments	<u>\$ (145,149)</u>	<u>\$ 454,024</u>	<u>\$ 308,875</u>
Net Cash from Operating Activities	<u>\$ (211,941)</u>	<u>\$ 1,013,611</u>	<u>\$ 801,670</u>

**STATISTICAL SECTION
(Unaudited)**

STATISTICAL SECTION

This part of Lubbock County's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, notes disclosures, and required supplementary information says about the County's overall financial health.

CONTENTS

Financial Trends	Pages
This segment contains information to help the reader understand how the County's financial performance and well-being have changed over time.	177-181
Revenue Capacity	
This segment contains information to help the reader assess the County's most significant local revenue sources which are sales tax followed closely by property tax.	182-189
Debt Capacity	
This segment contains 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.	190-193
Economic and Demographic Information	
This segment contains demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	194-195
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	196-201

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental Activities										
General Government	\$ 8,208,795	\$ 8,774,217	\$ 9,143,526	\$ 11,191,118	\$ 10,249,343	\$ 11,134,148	\$ 10,981,003	\$ 15,577,643	\$ 14,576,152	\$ 42,088,994
Financial Administration	3,240,850	3,379,041	3,927,700	4,049,396	4,376,055	4,699,482	4,153,227	4,611,573	4,639,821	4,477,257
Judicial	14,710,333	15,514,192	16,458,250	17,093,442	18,659,206	19,076,464	18,616,929	19,583,576	18,605,469	12,976,145
Legal	7,384,153	7,227,973	7,711,923	7,886,231	8,672,852	8,538,725	8,032,332	8,987,977	9,174,957	9,022,145
Public Safety	37,359,000	38,765,218	43,708,906	44,032,975	48,341,092	49,252,965	44,605,672	47,866,638	53,755,375	57,432,125
Correctional	7,649,688	7,843,500	8,695,569	8,135,575	9,286,078	9,145,577	8,274,270	9,050,579	8,536,846	8,308,738
Facilities	7,194,047	7,477,493	7,882,868	7,675,703	8,196,549	8,082,032	7,199,864	7,387,137	7,352,035	7,646,404
Health	239,259	234,006	240,303	244,319	301,485	281,089	252,410	255,514		
Welfare	485,615	474,970	545,741	514,458	546,672	532,207	505,778	487,469	696,986	1,167,177
Conservation	233,436	254,811	287,673	284,984	283,049	265,553	303,629	287,255	271,160	289,484
Elections	1,384,952	2,130,715	1,438,257	2,285,631	7,380,106	1,921,659	1,846,251	2,502,894	2,287,112	5,145,074
Culture/Recreation	761,910	680,173	680,980	715,178	675,471	725,024	671,656	709,137	787,752	568,887
Transportation	7,142,563	6,569,155	6,969,138	5,949,753	9,642,000	10,107,333	8,244,134	9,109,461	10,676,094	8,306,806
Interest on Long-Term Debt	3,599,742	2,733,044	2,480,969	2,228,272	2,230,221	1,565,207	1,493,282	1,605,806	2,580,471	1,995,471
Total Governmental Activities Expenses	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803	\$ 112,287,035	\$ 128,840,179	\$ 125,327,465	\$ 115,180,437	\$ 128,022,659	\$ 133,940,230	\$ 159,424,707
Total Primary Government Expenses	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803	\$ 112,287,035	\$ 128,840,179	\$ 125,327,465	\$ 115,180,437	\$ 128,022,659	\$ 133,940,230	\$ 159,424,707
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	\$ 2,750,083	\$ 2,276,593	\$ 1,116,077	\$ 1,450,037	\$ 1,842,041	\$ 1,735,831	\$ 2,004,935	\$ 1,990,592	\$ 2,355,498	\$ 2,004,931
Judicial	5,679,327	5,688,091	6,413,091	5,929,190	5,173,868	6,300,175	6,557,651	5,677,677	5,333,569	3,889,374
Legal	1,175,056	1,094,588	1,151,518	988,029	997,261	881,716	1,066,989	999,898	1,138,259	1,223,553
Public Safety	5,262,199	4,931,081	4,611,382	4,882,512	4,524,877	5,674,436	5,537,599	5,750,702	6,394,052	6,035,057
Transportation	2,787,044	3,308,161	2,895,326	3,904,125	3,278,591	3,487,167	3,581,364	3,213,416	3,782,557	3,797,442
Other Activities	3,138,394	4,391,067	6,270,015	5,906,630	5,620,579	6,376,028	6,700,941	6,336,881	7,127,011	7,662,910
Operating Grants and Contributions	7,743,002	5,856,994	6,865,271	7,588,130	7,165,673	7,821,899	6,563,124	11,399,370	5,944,726	39,120,501
Capital Grants and Contributions								952,559		1,597,364
Total Governmental Activities Program Revenues	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680	\$ 30,648,653	\$ 28,602,890	\$ 32,277,252	\$ 32,012,603	\$ 35,368,536	\$ 33,028,231	\$ 65,331,132
Total Primary Government Program Revenues	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680	\$ 30,648,653	\$ 28,602,890	\$ 32,277,252	\$ 32,012,603	\$ 35,368,536	\$ 33,028,231	\$ 65,331,132
Net (Expense) Revenue										
Governmental Activities	\$ (71,059,238)	\$ (74,511,933)	\$ (80,849,123)	\$ (81,638,382)	\$ (100,237,289)	\$ (93,050,213)	\$ (83,167,834)	\$ (92,654,123)	\$ (100,911,999)	\$ (94,093,575)
Total Primary Government Net Expense	\$ (71,059,238)	\$ (74,511,933)	\$ (80,849,123)	\$ (81,638,382)	\$ (100,237,289)	\$ (93,050,213)	\$ (83,167,834)	\$ (92,654,123)	\$ (100,911,999)	\$ (94,093,575)

**GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (Expense) Revenue										
Governmental Activities	\$ (71,059,238)	\$ (74,511,933)	\$ (80,849,123)	\$ (81,638,382)	\$ (100,237,289)	\$ (93,050,213)	\$ (83,167,834)	\$ (92,654,123)	\$ (100,911,999)	\$ (94,093,575)
Total Primary Government Net Expense	\$ (71,059,238)	\$ (74,511,933)	\$ (80,849,123)	\$ (81,638,382)	\$ (100,237,289)	\$ (93,050,213)	\$ (83,167,834)	\$ (92,654,123)	\$ (100,911,999)	\$ (94,093,575)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	\$ 52,844,750	\$ 54,178,227	\$ 56,023,693	\$ 61,268,467	\$ 64,375,871	\$ 67,773,943	\$ 70,738,663	\$ 72,652,733	\$ 77,119,296	\$ 84,719,731
Sales Taxes	20,482,745	21,308,578	22,600,783	22,716,490	23,533,761	24,832,231	26,378,687	27,746,649	31,244,160	34,750,684
Hotel Taxes							541,256	1,568,470	2,059,743	2,463,391
Vehicle Rental Tax							195,456	671,627	727,607	845,800
State Mixed Drink Tax	972,476	1,212,552	1,281,088	1,301,788	1,344,660	1,448,357	1,510,993	1,217,690	1,565,849	1,867,829
Bingo Tax	299,932	286,079	283,826	248,720	238,636	231,039	248,437	270,578	242,159	238,471
Investment Earnings	(4,013,115)	2,788,020	3,989,362	1,808,370	2,174,775	127,198	4,829,318	2,257,484	260,202	(4,157,489)
Miscellaneous	219,788	168,233	89,256	112,233	36,238	146,328	134,924	116,357	318,937	281,389
Contributions								1,038,680		
Disposal of Property	146,788	4,587	409,469	223,551	527,370	53,320	272,739	16,812		
Transfers	(600,000)									
Total Governmental Activities	\$ 70,353,364	\$ 79,946,276	\$ 84,677,477	\$ 87,679,619	\$ 92,231,311	\$ 94,612,416	\$ 104,850,473	\$ 107,557,080	\$ 113,537,953	\$ 121,009,806
Total Primary Government	\$ 70,353,364	\$ 79,946,276	\$ 84,677,477	\$ 87,679,619	\$ 92,231,311	\$ 94,612,416	\$ 104,850,473	\$ 107,557,080	\$ 113,537,953	\$ 121,009,806
Change in Net Position										
Governmental Activities	\$ (705,874)	\$ 5,434,343	\$ 3,828,354	\$ 6,041,237	\$ (8,005,978)	\$ 1,562,203	\$ 21,682,639	\$ 14,902,957	\$ 12,625,954	\$ 26,916,231
Total Primary Government	\$ (705,874)	\$ 5,434,343	\$ 3,828,354	\$ 6,041,237	\$ (8,005,978)	\$ 1,562,203	\$ 21,682,639	\$ 14,902,957	\$ 12,625,954	\$ 26,916,231

-180-
LUBBOCK COUNTY, TEXAS

TABLE E-4

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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	\$ 523,036	\$ 469,661	\$ 503,681	\$ 366,054	\$ 672,470	\$ 726,737	\$ 932,395	\$ 846,074	\$ 187,647	\$ 95,033
Committed			12,185,000	12,275,000	12,275,000	12,275,000	12,275,000	12,275,000	12,775,000	12,775,000
Assigned	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000	1,197,960
Unassigned	<u>32,577,164</u>	<u>38,486,851</u>	<u>29,224,232</u>	<u>26,732,902</u>	<u>16,850,737</u>	<u>13,661,439</u>	<u>21,250,634</u>	<u>25,962,950</u>	<u>31,581,239</u>	<u>35,890,938</u>
Total General Fund	<u>\$ 33,975,200</u>	<u>\$ 39,831,512</u>	<u>\$ 42,787,913</u>	<u>\$ 40,248,956</u>	<u>\$ 30,673,207</u>	<u>\$ 27,538,176</u>	<u>\$ 35,333,029</u>	<u>\$ 39,959,024</u>	<u>\$ 45,418,886</u>	<u>\$ 49,958,931</u>
All Other Governmental Funds										
Nonspendable	\$ 1,715	\$ 6,543	\$ 2,023	\$ 13,420	\$ 15,919	\$ 13,862	\$ 62,990	\$ 332,762	\$ 144	\$ 1,266
Restricted	<u>27,837,324</u>	<u>28,562,954</u>	<u>31,171,899</u>	<u>29,812,836</u>	<u>26,307,881</u>	<u>28,496,648</u>	<u>38,464,011</u>	<u>46,122,750</u>	<u>83,892,195</u>	<u>90,519,703</u>
Total All Other Governmental Funds	<u>\$ 27,839,039</u>	<u>\$ 28,569,497</u>	<u>\$ 31,173,922</u>	<u>\$ 29,826,256</u>	<u>\$ 26,323,800</u>	<u>\$ 28,510,510</u>	<u>\$ 38,527,001</u>	<u>\$ 46,455,512</u>	<u>\$ 83,892,339</u>	<u>\$ 90,520,969</u>

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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	\$ 73,342,764	\$ 75,541,618	\$ 78,655,953	\$ 83,919,916	\$ 87,889,346	\$ 92,673,988	\$ 97,754,405	\$ 102,576,062	\$ 110,462,642	\$ 123,439,806
Licenses, Fees and Permits	145,676	130,346	183,203	178,802	169,145	175,157	201,213	194,201	178,802	189,474
Intergovernmental	11,018,374	10,598,763	12,023,999	12,939,689	12,083,941	13,779,758	12,716,585	17,198,035	12,715,208	45,083,413
Fees of Office	4,866,885	4,697,233	5,148,037	5,060,166	4,916,547	5,391,032	5,033,996	4,908,667	5,761,976	5,531,621
Commissions	3,895,439	3,804,241	4,672,130	3,571,650	3,928,101	3,995,309	4,210,723	4,317,772	4,319,482	5,099,450
Charges for Services	5,582,821	6,086,591	5,329,251	6,645,631	4,898,856	6,088,862	6,430,466	5,863,721	6,725,949	6,350,239
Fines and Forfeitures	1,643,791	1,327,174	1,148,011	1,114,419	1,082,760	1,063,906	1,083,488	798,692	652,491	690,680
Investment Earnings	(4,612,640)	2,163,278	3,533,952	1,394,491	14,207	(987,731)	3,943,517	1,569,710	260,202	(4,157,489)
Other	3,434,233	3,418,587	3,310,726	3,219,414	4,133,522	4,165,680	4,322,696	3,998,622	4,845,688	4,254,941
Total Revenues	\$ 99,317,343	\$ 107,767,831	\$ 114,005,262	\$ 118,044,178	\$ 119,116,425	\$ 126,345,961	\$ 135,697,089	\$ 141,425,482	\$ 145,922,440	\$ 186,482,135
Expenditures										
General Government	\$ 7,771,614	\$ 8,359,661	\$ 8,478,165	\$ 10,388,245	\$ 9,146,141	\$ 9,857,176	\$ 9,416,469	\$ 13,427,516	\$ 12,068,765	\$ 40,196,366
Financial Administration	3,139,075	3,416,884	3,832,781	4,012,140	4,105,590	4,513,670	4,501,932	4,478,091	4,489,030	4,683,039
Judicial	14,441,204	15,593,971	16,225,903	17,001,675	17,978,143	18,649,869	19,268,428	19,260,352	19,707,792	13,877,322
Legal	7,044,905	7,112,011	7,381,823	7,654,794	8,041,555	8,141,368	8,241,931	8,643,456	8,829,303	9,515,043
Public Safety	31,900,855	34,522,845	37,682,178	39,166,689	40,936,726	43,078,158	42,748,016	41,830,618	47,424,209	54,109,509
Correctional	7,208,506	7,680,822	8,167,963	7,935,424	8,367,580	8,583,372	8,661,671	8,591,806	8,023,792	9,093,512
Facilities	5,892,326	6,056,260	6,429,425	6,368,844	6,513,519	6,576,467	6,267,200	5,837,684	5,875,859	6,360,071
Health	237,806	234,533	238,948	244,068	292,222	270,869	244,205	254,592		
Welfare	473,163	482,105	530,097	514,174	525,133	514,132	540,968	476,461	709,956	1,207,169
Conservation	223,025	249,239	281,124	273,921	269,406	253,542	296,104	274,644	258,520	286,225
Elections	1,284,706	2,055,842	1,329,111	2,245,603	7,315,638	1,878,476	1,870,690	2,462,297	2,241,840	5,177,479
Culture/Recreation	593,475	577,107	585,251	604,047	547,061	586,227	581,796	597,849	656,619	542,660
Transportation	4,370,360	3,740,642	3,961,073	3,964,316	7,436,765	8,027,110	6,515,101	6,883,362	8,724,493	7,060,196
Capital Outlay	6,984,054	5,249,274	5,466,381	13,480,224	12,896,361	9,212,928	13,411,767	24,306,462	14,956,904	23,152,276
Interest and Fees	4,668,676	5,206,623	5,524,548	5,973,091	6,579,380	5,715,000	5,840,000	6,245,000	2,715,017	2,259,471
Principal	2,851,640	2,643,242	2,329,665	2,103,546	1,519,023	1,435,918	1,403,768	1,340,271	7,572,229	7,586,601
Total Expenditures	\$ 99,085,390	\$ 103,181,061	\$ 108,444,436	\$ 121,930,801	\$ 132,470,243	\$ 127,294,282	\$ 129,810,046	\$ 144,910,461	\$ 144,254,328	\$ 185,106,939
Excess of Revenues Under Expenditures	\$ 231,953	\$ 4,586,770	\$ 5,560,826	\$ (3,886,623)	\$ (13,353,818)	\$ (948,321)	\$ 5,887,043	\$ (3,484,979)	\$ 1,668,112	\$ 1,375,196
Other Financing Sources (Uses)										
Proceeds from Bonds	\$ 4,695,000	\$	\$	\$	\$ 30,600,000	\$	\$ 5,015,000	\$ 5,085,000	\$ 38,325,000	\$ 3,400,000
Proceeds from Tax Notes	7,710,000									
Proceeds from Lease Obligations								11,154,485		9,710,452
Premium or Discount on Bond Issuance	1,175,247				3,665,713		209,301		2,903,577	151,752
Payment to Refunded Bond Escrow	(10,621,015)				(33,990,100)					(3,468,725)
Transfers In (Out)	(600,000)	2,000,000					4,000,000	2,500,000		
Total Other Financing Sources	\$ 2,359,232	\$ 2,000,000	\$ 0	\$ 0	\$ 275,613	\$ 0	\$ 9,224,301	\$ 18,739,485	\$ 41,228,577	\$ 9,793,479
Net Change in Fund Balances	\$ 2,591,185	\$ 6,586,770	\$ 5,560,826	\$ (3,886,623)	\$ (13,078,205)	\$ (948,321)	\$ 15,111,344	\$ 15,254,506	\$ 42,896,689	\$ 11,168,675
Debt Service as a Percentage of Noncapital Expenditures	8.2%	8.0%	7.6%	7.4%	6.8%	6.1%	6.2%	6.3%	8.0%	6.1%
Capital Outlay	\$ 6,984,054	\$ 5,249,274	\$ 5,466,381	\$ 13,480,224	\$ 12,896,361	\$ 9,212,928	\$ 13,411,767	\$ 24,306,462	\$ 14,956,904	\$ 23,152,276

LUBBOCK COUNTY, TEXAS

TABLE E-6

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

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Hotel Tax</u>	<u>Vehicle Rental Tax</u>	<u>Total</u>
2013	\$ 52,860,019	\$ 20,482,745	\$	\$	\$ 73,342,764
2014	54,233,040	21,308,578			75,541,618
2015	56,055,170	22,600,783			78,655,953
2016	61,203,426	22,716,490			83,919,916
2017	64,355,585	23,533,761			87,889,346
2018	67,841,757	24,832,231			92,673,988
2019	70,639,006	26,378,687	541,256	195,456	97,754,405
2020	72,589,316	27,746,649	1,568,470	671,627	102,576,062
2021	76,431,132	31,244,160	2,059,743	727,607	110,462,642
2022	85,379,931	34,750,684	2,463,391	845,800	123,439,806
Percent Change 2013-2022	61.5%	69.7%			

LUBBOCK COUNTY, TEXAS

TABLE E-7

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
2013	\$ 14,564,670,616	\$ 2,176,330,092	\$ 758,345,526	\$ 15,982,655,182	\$ 0.329458
2014	15,081,539,433	2,253,563,364	802,105,542	16,532,997,255	0.346477
2015	15,516,691,721	2,525,973,071	841,777,983	17,200,886,809	0.345310
2016	16,239,104,330	2,643,575,123	905,036,354	17,977,643,099	0.341358
2017	17,654,978,812	2,638,100,282	1,173,467,230	19,119,611,864	0.358158
2018	18,844,510,794	2,569,706,017	1,182,131,542	20,232,085,269	0.358158
2019	20,148,728,912	2,747,553,942	1,413,835,160	21,482,447,694	0.358158
2020	21,376,084,062	2,914,920,554	1,645,675,460	22,645,329,156	0.348086
2021	22,300,295,841	3,040,949,433	1,632,695,659	23,708,549,615	0.339978
2022	23,755,395,758	3,244,796,038	1,627,614,507	25,372,577,289	0.359990

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS

TABLE E-8

DIRECT AND OVERLAPPING PROPERTY TAX RATES
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

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	
2012-13	\$ 0.301123	\$ 0.045354	\$ 0.346477	\$ 0.007540	\$ 0.119190	\$ 0.473207
2013-14	0.298094	0.047216	0.345310	0.008100	0.118440	0.471850
2014-15	0.295969	0.045389	0.341358	0.008026	0.116800	0.466184
2015-16	0.314542	0.043616	0.358158	0.008026	0.115010	0.481194
2016-17	0.315168	0.042990	0.358158	0.007500	0.112055	0.477713
2017-18	0.321104	0.037054	0.358158	0.006900	0.109800	0.474858
2018-19	0.308757	0.039329	0.348086	0.006700	0.107143	0.461929
2019-20	0.300650	0.039328	0.339978	0.006300	0.105186	0.451464
2020-21	0.301342	0.038636	0.339978	0.006040	0.103164	0.449182
2021-22	0.329655	0.030335	0.359990	0.005100	0.103164	0.468254

Source: Lubbock Central Appraisal District

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 government's property owners whose property is located within the geographic boundaries of the special district).

LUBBOCK COUNTY, TEXAS

TABLE E-9

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO

Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Southwest Public Service	\$ 243,769,538	1	1.03%	\$		
Energas/Atmos Corp	148,660,707	2	0.63%			
Macerich South Plains LP	141,624,558	3	0.60%			
United Supermarket LLC	131,077,360	4	0.55%			
Wal Mart Stores Inc.	88,491,921	2	0.37%			
BNSF Railway Co	82,849,280	6	0.35%			
South Plains Electric Coop Inc.	78,339,740	7	0.33%			
CBC Centre Suites LLC	58,411,209	8	0.25%			
ACC OP LLC	55,561,556	9	0.23%			
Westwind Realty	46,585,771	10	0.20%			
Southwestern Public Service				160,261,397	1	1.01%
Macerich Lubbock LTD				131,424,945	2	0.83%
Texland Petroleum LP				97,447,541	3	0.62%
United Supermarket LLC				77,990,665	4	0.49%
PYCO Industries				63,171,308	5	0.40%
Merit Energy Company				62,894,590	6	0.33%
Atmos Energy/ West Tx Division				52,362,88	7	0.32%
BNSF Railway Co.				51,188,720	8	0.40%
Southwestern Bell Telephone				38,149,867	9	0.24%
Brown H L Operating LLC				37,163,820	10	0.24%
Total	\$ <u>1,075,371,640</u>		<u>4.54%</u>	\$ <u>719,745,216</u>		<u>4.88%</u>

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS

TABLE E-10

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 and Adjustments in Subsequent Years	Total Collections and Adjustments in Year	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 53,871,115	\$ 53,032,714	98.44%	\$ 764,060	\$ 53,796,774	99.86%
2014	55,593,926	54,702,917	98.40%	806,648	55,509,565	99.85%
2015	57,335,658	56,572,486	98.67%	657,197	57,229,683	99.82%
2016	62,845,325	61,906,436	98.51%	800,493	62,706,929	99.78%
2017	66,679,190	65,528,202	98.27%	975,327	66,503,529	99.74%
2018	70,620,966	69,704,816	98.70%	700,277	70,405,093	99.69%
2019	73,076,907	72,118,229	98.69%	680,642	72,798,871	99.62%
2020	74,852,658	73,812,975	98.61%	665,960	74,478,935	99.50%
2021	77,784,103	77,402,969	99.51%	(113,854)	77,289,115	99.36%
2022	87,359,489	86,254,014	98.73%		86,254,014	98.73%

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS

TABLE E-11

TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS

	Calendar Year				
	2012	2013	2014	2015	2016
Agriculture, Forestry, Fishing	\$ 1,329,506	\$ 1,253,415	\$ 1,006,310	\$ 1,007,613	\$ 1,185,899
Mining	14,348,222	8,249,897	11,458,609	7,551,603	5,454,687
Construction	108,324,735	116,159,981	129,427,055	145,672,449	146,081,386
Manufacturing	86,221,312	90,306,898	104,132,481	119,545,930	120,384,817
Transportation, Communications, Utilities	81,207,929	91,499,505	104,549,981	112,194,374	106,573,954
Wholesale Trade	304,995,555	322,517,600	332,250,648	312,603,751	307,454,404
Retail Trade	1,991,479,942	2,073,429,880	2,141,470,053	2,174,656,583	2,171,080,107
Finance, Insurance, Real Estate	62,468,147	68,943,093	84,228,612	80,342,032	85,486,424
Services	921,903,984	985,752,028	1,063,594,246	1,113,250,290	1,164,212,940
Public Administration	4,474,164	4,287,170	4,983,589	5,888,366	5,861,427
All Other Outlets					
Total	\$ 3,576,753,496	\$ 3,762,399,467	\$ 3,977,101,584	\$ 4,072,712,991	\$ 4,113,776,045
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%

	Calendar Year				
	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing	\$ 1,457,156	\$ 1,424,131	\$ 1,597,871	\$ 1,810,160	\$ 10,717,248
Mining	10,076,094	18,340,411	20,571,909	11,796,423	18,328,052
Construction	142,437,558	155,550,856	191,533,638	178,129,051	190,460,515
Manufacturing	130,138,292	127,049,644	139,743,149	159,932,630	258,094,788
Transportation, Communications, Utilities	115,761,555	111,025,764	35,697,502	34,641,840	38,422,481
Wholesale Trade	332,661,995	393,604,377	453,381,682	417,141,819	475,292,666
Retail Trade	2,185,682,096	2,289,099,219	2,360,233,896	2,374,038,725	2,805,350,099
Finance, Insurance, Real Estate	87,763,864	97,626,973	100,857,559	89,278,227	96,317,487
Services	1,213,526,403	1,285,093,953	1,353,564,218	1,262,447,968	1,456,905,769
Public Administration	4,788,839	5,232,054	78,114,043	70,035,348	95,289,466
All Other Outlets	1,512,414				
Total	\$ 4,225,806,266	\$ 4,484,047,382	\$ 4,735,295,467	\$ 4,599,252,191	\$ 5,445,178,571
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

TABLE E-12

DIRECT AND OVERLAPPING SALES TAX RATES
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Lubbock Rate</u>	<u>Total</u>	<u>State of Texas</u>	<u>Total</u>
2012-13	0.50%	1.50%	2.00%	6.25%	8.25%
2013-14	0.50%	1.50%	2.00%	6.25%	8.25%
2014-15	0.50%	1.50%	2.00%	6.25%	8.25%
2015-16	0.50%	1.50%	2.00%	6.25%	8.25%
2016-17	0.50%	1.50%	2.00%	6.25%	8.25%
2017-18	0.50%	1.50%	2.00%	6.25%	8.25%
2018-19	0.50%	1.50%	2.00%	6.25%	8.25%
2019-20	0.50%	1.50%	2.00%	6.25%	8.25%
2020-21	0.50%	1.50%	2.00%	6.25%	8.25%
2021-22	0.50%	1.50%	2.00%	6.25%	8.25%

LUBBOCK COUNTY, TEXAS

TABLE E-13

SALES TAX REVENUE PAYERS BY INDUSTRY
CURRENT YEAR AND TEN YEARS AGO

Taxpayer	2022			2013		
	<u>Tax Liability</u>	<u>Rank</u>	<u>Percentage of Total</u>	<u>Tax Liability</u>	<u>Rank</u>	<u>Percentage of Total</u>
	\$			\$		
Total	\$ <u> -</u>	<u> </u>	<u> </u>	\$ <u> -</u>	<u> </u>	<u> </u>

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

-190-
LUBBOCK COUNTY, TEXAS

TABLE E-14

**RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities				Total Primary Government	Percentage Of Personal Income	Per Capita
	General Obligation Bonds	Tax Notes	Bond Premiums	Loans & Leases			
2022	\$ 54,795,000	\$ -	\$ 2,960,480	\$ 20,099,393	\$ 77,854,873	0.49%	248
2021	61,670,000	-	3,496,697	10,802,256	75,968,953	0.52%	241
2020	31,552,032	-	-	11,154,485	42,706,517	0.31%	138
2019	32,037,591	1,225,347	-	-	33,262,938	0.25%	108
2018	32,029,519	2,435,504	-	-	34,465,023	0.27%	113
2017	37,341,399	3,632,708	-	-	40,974,107	0.35%	135
2016	43,548,296	4,805,077	-	104,380	48,457,753	0.42%	162
2015	48,250,859	5,962,394	-	432,470	54,645,723	0.49%	186
2014	52,802,229	7,123,680	-	532,018	60,457,927	0.57%	208
2013	57,221,877	8,193,296	-	628,642	66,043,815	0.64%	231

LUBBOCK COUNTY, TEXAS

TABLE E-15

RATIOS OF TAX SUPPORTED BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>General Obligation Bonds (1)</u>	<u>Less: Amounts Available in Debt Service Funds (2)</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property (3)</u>	<u>Net Debt Per Capita (4)</u>
2013	\$ 65,415,173	\$ 1,751,214	\$ 63,663,959	0.40%	223
2014	59,925,909	1,481,842	58,444,067	0.35%	201
2015	54,213,253	1,235,295	52,977,958	0.31%	181
2016	48,353,373	994,258	47,359,115	0.26%	158
2017	40,974,107	1,025,224	39,948,883	0.21%	132
2018	34,465,023	926,000	33,539,023	0.17%	110
2019	33,262,938	1,804,086	31,458,852	0.15%	102
2020	42,706,517	3,629,384	39,077,133	0.17%	126
2021	65,166,697	2,837,836	62,328,861	0.26%	198
2022	57,755,480	2,839,439	54,916,041	0.22%	175

(1) This is the general bonded debt of governmental activities, net of original issuance discounts and premiums.

(2) This is the amount restricted for debt service principal payment.

(3) See the Schedule of Assessed Value and the Estimated Actual Value of Taxable Property on page 183 for property value data.

(4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 194.

LUBBOCK COUNTY, TEXAS

TABLE E-16

DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Special Districts:			
Lubbock County Hospital District	\$	100.00%	\$
Lubbock County WC and ID No. 1		100.00%	
Cities:			
Idalou	546,002	100.00%	546,002
Lake Ransom Canyon	630,729	100.00%	630,729
Lubbock	19,582,634	100.00%	19,582,634
Shallowater	668,036	100.00%	668,036
Slaton	7,737,654	100.00%	7,737,654
Wolfforth	5,073,700	100.00%	5,073,700
New Deal	983,200	100.00%	983,200
County-line Cities:			
Abernathy	847,000	16.78%	142,127
School Districts:			
Idalou ISD	14,779,402	100.00%	14,779,402
Lubbock ISD	312,525,123	100.00%	312,525,123
Lubbock-Cooper ISD	442,140,205	100.00%	442,140,205
New Deal ISD	43,387,897	100.00%	
Roosevelt ISD	6,905,000	100.00%	6,905,000
Shallowater ISD	49,439,192	100.00%	49,439,192
County-line School Districts:			
Abernathy ISD	15,495,000	16.78%	2,600,061
Frenship ISD	322,135,258	99.61%	320,878,930
Lorenzo ISD		98.99%	
Slaton ISD	13,672,625	98.99%	13,534,531
Southland ISD		98.99%	
Subtotal, Overlapping Debt			<u>\$ 1,198,166,527</u>
Lubbock County, Texas			
Direct Debt		100%	<u>\$ 77,854,873</u>
Total Direct and Overlapping Debt			<u><u>\$ 1,276,021,400</u></u>

Sources: Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of Lubbock 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.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of each entities' total taxable assessed value.

-193-
LUBBOCK COUNTY, TEXAS

TABLE E-17

**LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt Limit	\$ 2,397,398,277	\$ 2,479,949,588	\$ 2,580,133,021	\$ 2,696,646,465	\$ 2,867,941,780	\$ 3,034,812,790	\$ 3,222,367,154	\$ 3,396,799,373	\$ 3,497,450,278	\$ 3,753,930,457
Total Net Debt Applicable to Limit	<u>(61,848,786)</u>	<u>(57,008,158)</u>	<u>(51,829,705)</u>	<u>(46,425,742)</u>	<u>(37,239,776)</u>	<u>(31,624,000)</u>	<u>(29,920,914)</u>	<u>(26,935,616)</u>	<u>(58,832,164)</u>	<u>(51,955,561)</u>
Legal Debt Margin	<u>\$ 2,335,549,491</u>	<u>\$ 2,422,941,430</u>	<u>\$ 2,528,303,316</u>	<u>\$ 2,650,220,723</u>	<u>\$ 2,830,702,004</u>	<u>\$ 3,003,188,790</u>	<u>\$ 3,192,446,240</u>	<u>\$ 3,369,863,757</u>	<u>\$ 3,438,618,114</u>	<u>\$ 3,701,974,896</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	2.58%	2.30%	2.01%	1.72%	1.30%	1.04%	0.93%	0.79%	1.68%	1.38%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 25,372,577,289
Debt Limit (15% Assessed Value) Assessed Value	3,805,886,593
Debt Applicable to Limit:	
General Obligation Bonds and Certificates	54,795,000
Less: Amount Set Aside for Repayment	<u>(2,839,439)</u>
Net Debt Applicable to Limit	\$ <u>51,955,561</u>
Legal Debt Margin	\$ <u>3,753,931,032</u>

-194-
LUBBOCK COUNTY, TEXAS

TABLE E-18

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Population (1)	286,096	290,060	293,394	299,453	303,137	305,225	307,412	310,569	314,772	314,451
Total Personal Income	\$ 10,373,181,000	\$ 10,542,823,000	\$ 11,066,436,000	\$ 11,546,015,000	\$ 11,748,703,000	\$ 12,646,303,000	\$ 13,086,192,000	\$ 13,761,558,000	\$ 14,637,393,000	\$ 15,999,431,000
Per Capita Personal Income (1)	\$ 36,258	\$ 36,347	\$ 37,644	\$ 38,557	\$ 38,757	\$ 41,433	\$ 42,569	\$ 43,111	\$ 46,502	\$ 50,881
Median Age (3)	29.4	31.6	30.7	30.6	30.8	30.9	31.0	31.3	31.4	31.31
Unemployment (2)	5.5%	5.0%	5.0%	3.3%	3.4%	3.0%	2.6%	6.0%	3.9%	4.50%

Data Sources:
 (1) Bureau of Economic Analysis
 (2) Bureau of Labor Statistics
 (3) Lubbockeda.org

LUBBOCK COUNTY, TEXAS

TABLE E-19

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

2022	2014
Largest Private Employers	
United Supermarkets	
AT&T Communications	
Convergys Corporation	
Excell Services	
Tyco Fire Protection	
Suddenlink Communications	
G Boren Services	
Sonic Drive-In	
Walmart	
Wells Fargo Phone Bank	
Largest Public Employers	
Texas Tech University	
Covenant Health System	
Lubbock Independent School District	
University Medical Center	
City of Lubbock	
Texas Tech Health Sciences Center	
Lubbock County	
Lubbock State School	
Frenship Independent School District	
U.S Postal Service	
	Largest Private Employers
	United Supermarkets
	AT&T Communications
	Convergys Corporation
	Largest Public Employers
	Texas Tech University
	Texas Tech Health Science Center
	Lubbock Independent School District
	University Medical Center
	Covenant Health System
	City of Lubbock
	Lubbock County

LUBBOCK COUNTY, TEXAS

TABLE E-20

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	52	51	51	51	51	49	50	65	67	88
Financial Administration	56	58	61	61	63	66	66	67	67	68
Judicial	94	99	100	101	102	102	104	103	110	111
Legal	154	145	144	146	146	147	150	150	151	100
Public Safety	502	502	512	526	531	531	529	538	541	539
Correctional	111	115	115	114	115	114	120	120	120	126
Facilities	59	64	65	66	71	71	71	72	67	68
Health	1	1	1	1	1	1	1	1	0	0
Welfare	5	5	5	5	5	5	5	5	5	5
Conservation	8	8	8	8	9	9	9	9	9	9
Elections	9	9	9	9	9	9	9	9	9	9
Culture/Recreation	7	7	7	7	7	7	7	7	7	6
Transportation	45	44	44	45	44	49	50	53	56	64
Total	<u>1,103</u>	<u>1,108</u>	<u>1,122</u>	<u>1,140</u>	<u>1,154</u>	<u>1,160</u>	<u>1,171</u>	<u>1,199</u>	<u>1,209</u>	<u>1,193</u>

-197-
LUBBOCK COUNTY, TEXAS

**TABLE E-21
(Continued)**

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
County Clerk										
Number of Criminal Cases Filed	4,305	4,324	4,249	3,396	3,179	2,836	2,595	2,833	1,114	2,412
Number of Civil Cases Filed	968	1,049	964	940	895	917	1,244	1,157	2,490	1,016
Marriage Licenses- Formal	1,904	1,831	1,189	1,935	2,121	2,016	2,113	1,920	138	2,272
Marriage Licenses- Informal	114	117	128	115	98	94	86	84	2,140	61
Probate Cases	876	745	862	820	809	937	797	829	50	1,022
Guardianship Cases Filed	NA	NA	133	105	80	75	72	89	1,190	75
Mental Cases Filed	NA	NA	535	346	322	215	199	173	91	109
OPR Documents Recorded	NA	NA	46,529	55,611	48,150	48,546	49,553	56,635	66,810	61,794
Commissioners' Court										
Number of Courts Held	24	24	24	24	24	24	24	24	24	24
Number of Additional Meetings Held	28	19	10	11	11	11	12	17	25	16
Information Services/County Technology										
Work Orders Opened										10250
Work Orders Closed	8,194	7,109	6,678	7,289	7,505	5,995	4,154	NA	NA	9,900
Elections Administration										
Total Mail Handled	75,333	69,162	69,311	105,517	40,006	86,945	54,675	109,678	53,205	92,720
Total Mail Ballot Requests	4,091	9,351	4,184	9,170	7,481	7,034	5,619	3,618	10,778	4,400
Number of Election Workers Trained	365	659	187	175	490	334	295	409	478	334
Judicial Compliance										
Total Collections	2,108,489	1,471,449	1,582,368	1,487,956	1,260,391	1,077,745	962,070	743,742	732,073	983,303
Total Number of Cases	7,343	6,639	7,223	6,121	5,633	5,559	5,514	3,770	3,343	5,901
Commissioners' Court Records Preservation										
Records Requests	NA	130	144	176	160	203	132	193	269	170
Number of Boxes of Records	NA	4,281	3,709	3,363	3,631	3,638	3,807	3,826	4,082	4246
Cubic Feet of Records Destroyed	NA	1,035	1,227	701	581	487	27	27	226	206
Maintenance										
Number of Work Orders Processed	16,413	17,700	17,350	15,781	15,963	33,356	26,507	16,769	16,122	15,322
Oversea Permanent Improvements	2,750,000	2,996,000	1,500,000	7,030,000	7,435,000	3,616,000	7,996,000	14,045,500	5,140,782	8,310,000
Conservation										
Texas Agrilife Extension										
Educational Contacts by Newsletters	NA	8,148	5,819	7,217	8,596	8,458	10,758	8,656	8,538	9,762
Contact Hours	NA	76,661	79,384	105,701	132,178	77,852	106,249	47,964	135,497	49,768
Total Attendance at Group Meetings	33,133	25,888	29,186	32,023	38,135	63,225	93,496	14,140	16,029	13,744
4-H Enrollment	3,914	3,193	4,266	3,150	4,350	3,510	4,170	2,316	1,906	1,999
Number of Traditional 4-H Club Membe	299	328	351	345	399	450	540	374	335	372

LUBBOCK COUNTY, TEXAS

TABLE E-21
(Continued)

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Judicial											
District Court											
Criminal Cases Disposed	NA	9,175	9,923	9,631	7,564	7,055	7,804	6,537	4,649	4,649	
District Clerk											
Civil Law Cases Filed	1,602	1,663	1,680	1,807	1,699	1,762	1,861	1,656	NA	1,745	
Family Law Cases Filed	2,779	3,419	2,549	2,830	2,618	2,657	2,395	2,032	NA	2,677	
Tax Law Cases Filed	292	483	261	128	124	130	129	35	NA	100	
Child Support Garnishment Orders	585	466	524	521	455	392	387	302	NA	297	
Juror Summons	NA	45,549	78,863	62,388	57,695	58,885	60,935	38,699	NA	72,423	
Juvenile Cases	272	296	295	331	252	240	220	156	NA	336	
Passports	1,185	1,143	958	1,081	1,086	1,312	1,346	803	0	0	
Law Library											
Number of Visitors	5,356	4,950	5,349	4,501	4,318	3,997	3,300	1,125	1,753	1,955	
Number of Volumes	13,913	14,027	14,142	14,268	14,396	14,516	NA	NA	NA	NA	
Dispute Resolution Center											
Inquiries and Referrals	4,017	3,144	3,077	2,393	2,481	2,328	2,226	1,945	2,480	2,548	
Number Assisted	NA	6,042	6,154	4,572	4,770	4,490	4,452	3,792	4,960	5,096	
Training Participants	NA	393	419	242	242	230	136	186	576	315	
Number of Training Sessions	NA	15	14	9	11	11	8	9	10	11	
Training Hours Provided	NA	225	155	112	139	158	144	69	158	141	
Average Monthly Collect- CSCD	106,658	116,515	116,335	136,928	109,943	99,316	139,590	100,855	83,452	55,320	
Justice of the Peace #1											
Civil Cases Filed	1,273	1,317	1,257	1,262	1,868	2,358	2,980	1,920	2,122	1,934	
Criminal Cases Filed	3,113	3,144	3,037	2,277	2,909	4,665	4,940	3,377	2,768	1,922	
Justice of the Peace #2											
Civil Cases Filed	1,066	1,129	1,142	1,154	1,242	1,321	NA	NA	NA	1,468	
Criminal Cases Filed	2,992	2,266	2,136	2,224	2,599	901	NA	NA	NA	997	
Justice of the Peace #3											
Civil Cases Filed	1,304	1,092	1,717	1,256	1,493	1,506	2,079	NA	1,884	2,322	
Criminal Cases Filed	1,345	976	1,813	1,777	1,062	1,903	1,465	NA	782	868	
Justice of the Peace #4											
Civil Cases Filed	838	855	910	1,120	1,112	1,182	904	NA	NA	988	
Criminal Cases Filed	4,136	3,808	3,683	3,998	3,972	4,541	2,936	NA	NA	2,887	
Criminal Cases Disposed	3,343	2,530	3,337	2,750	3,063	1,618	1,565	NA	NA	NA	
Civil Cases Disposed	7,002	911	876	1,001	988	1,015	889	NA	NA	NA	
Legal											
Criminal District Attorney											
Cases Received	14,130	13,296	14,740	14,058	13,749	14,261	14,462	12,505	10,544	12695	
Felony Cases Filed	3,747	3,649	3,633	3,105	2,671	1,840	2,419	2,835	2,018	2,598	
Misdemeanor Cases Filed	4,303	4,322	4,206	3,404	3,179	2,073	2,594	2,833	1,813	2,398	
Cases Filed	8,239	8,271	7,839	6,702	6,213	5,608	5,285	5,904	5,009	NA	
Felony Cases Closed	NA	4,759	5,579	5,407	4,161	NA	6,308	NA	NA	5,426	
Misdemeanor Cases Closed	5,239	5,467	5,722	5,185	4,381	NA	7,230	NA	NA	5,251	
Total Jury Trials	92	NA	97	24	39	37	42	20	20	43	

LUBBOCK COUNTY, TEXAS

TABLE E-21
(Continued)

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

County Judge										
Probate Cases Filed	869	745	862	820	806	846	745	829	932	949
Mental Health Cases Filed	548	587	515	276	325	208	178	173	108	106
Guardianship Cases Filed	119	95	133	105	80	65	85	89	72	67
Hearings Held	900	790	NA	703	492	911	830	854	1,080	951
Financial										
County Auditor										
Accounts Payable Checks Processed	8,720	8,450	8,497	8,769	8,592	8,838	8,056	7,325	6,688	7,370
Payroll Checks Issued	32,096	32,423	32,161	32,766	33,504	33,484	33,408	37,162	33,808	33,620
Grants Processed	63	64	63	64	72	78	84	91	93	88
Bank Reconciliations Completed	821	790	845	756	890	795	843	821	790	666
Cash Counts Completed	279	286	291	289	285	289	278	72	172	268
Budget Amendments Processed	249	177	182	207	162	169	152	150	143	191
Quarterly Reviews Performed	NA	76	76	87	92	76	76	56	41	66
Audits Performed	NA	5	1	7	6	9	4	0	8	4
County Treasurer										
Cash Receipts Processed	6,124	5,524	5,283	5,871	4,838	4,536	4,629	5,185	5,725	5,797
Jury Checks Issued	4,246	2,375	3,618	3,743	3,722	4,426	4,063	2,386	669	4,357
Tax Assessor/Collector										
Automobile Registrations	NA	241,199	244,063	200,500	224,140	252,151	255,253	249,353	263,129	265,016
Beer and Wine Permits Issued	NA	201	195	254	184	229	240	357	292	324
Human Resources										
Applications Accepted	4,875	3,192	5,335	6,787	7,116	5,959	7,737	9,588	5,380	5,266
New Hires Processed	273	226	221	256	231	256	275	2,305	254	301
Separations Processed	237	174	242	221	240	192	263	294	315	296
Purchasing										
Purchase Orders	2,397	2,309	2,270	2,125	2,148	2,106	1,681	2,369	1,706	1,743
Formal RFDs/Bids	28	14	12	19	30	18	22	26	15	42
Informal Bids/ Quotes	123	141	163	65	69	103	58	100	193	352
New Contracts	104	74	48	75	111	87	244	102	84	68
Contract Renewals	118	130	137	156	146	178	185	155	143	188
Public Safety										
Detention Center										
Average Daily Jail Population	1,186	1,228	1,183	1,123	1,149	1,244	1,219	1,256	1,284	1,378
Average Daily # of Federal Inmates	90	83	78	55	36	56	58	66	64	62
Sheriff										
Active Warrants	21,912	22,178	18,737	19,401	17,936	17,540	13,748	15,199	36,340	12,661
Calls for Service Patrol	17,544	11,586	11,336	10,924	11,612	12,284	16,040	12,183	15,430	16,469
Calls Received by Communications	168,938	201,097	150,783	155,699	127,655	151,915	224,017	215,166	219,368	140,503
Juvenile Justice Center										
Number of Residents	24,187	22,527	23,840	25,080	26,517	26,184	19,423	21,166	7,155	16,063
Number of Community Service Hours	13,034	10,258	9,651	10,473	8,660	8,528	10,354	10,094	6,135	8,686
Safety and Environmental										
Total Number of Properties Inspected	366	360	370	332	367	338	363	432	432	432
Number of New Properties Inspected	152	175	190	134	185	142	135	152	152	152

-200-
LUBBOCK COUNTY, TEXAS

**TABLE E-21
(Concluded)**

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Constable #1											
Civil Processed	1,091	1,051	787	885	705	949	1,064	1,064	1,141	799	
Constable #2											
Civil Processed	913	1,025	1,098	1,159	955	1,021	NA	612	NA	NA	
Constable #3											
Civil Processed	1,099	2,699	1,701	1,897	2,110	NA	NA	NA	NA	NA	
Constable #4											
Civil Processed	673	412	958	907	922	NA	846	711	899	1,299	
Medical Examiner											
Cases	517	520	609	601	614	638	NA	598	691	483	
Investigations	2,369	2,313	2,680	2,635	2,782	2,888	NA	3,009	3,285	3,032	
Life Gift Cases	27	5	NA	1	NA	24	NA	NA	NA	NA	
Autopsy Report Requests	286	217	313	368	764	660	NA	321	244	298	
Allied Health Student Education	270	226	266	264	246	78	NA	NA	NA	NA	
Cremation	640	781	1,119	1,156	1,288	1,337	NA	1,278	1,509	1,490	
General Assistance											
Number of Residents Assisted	969	831	1,086	1,404	1,652	1,447	1,404	904	874	902	
Number of Pauper Funerals	88	90	107	95	123	97	152	124	132	95	
Transportation											
Road and Bridges											
Work Orders Completed	2,415	1,110	1,782	1,712	1,637	1,385	1,411	1,558	1,354	1,248	
Miles of Road Overlaid	45	5	10	0	0	0	1	0	0	26	
County Roads Maintained- Miles	1,191	1,187	1,187	1,180	1,174	1,122	NA	1,122	1,122	1,122	
Miles of Road Seal Coated	NA	NA	0	36	152	0	18	22	22	26	
Miles of Road Calched	NA	NA	NA	NA	NA	94	8	28	29	33	

Sources: Various County Departments

-201-
LUBBOCK COUNTY, TEXAS

TABLE E-22

**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Electric Voting Machines	1,004	1,004	1,004	1,004	1,325	1,327	1,327	1,327	1,332	1550
Courtroom Video Projection Systems	9	9	9	9	9	9	9	9	9	9
Public Safety										
Sheriff Stations	1	1	1	1	1	1	1	1	1	1
Sheriff Patrol Vehicles	144	134	139	139	140	140	140	140	150	166
Constable Vehicles	4	4	4	4	4	4	4	4	4	5
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)	1,191	1,187	1,187	1,180	1,174	1,122	1,122	1,122	1,183	1181

Data Sources: Various County Departments

OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

**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**

Independent Auditor's Report

Commissioner's Court
Lubbock County, Texas
Lubbock, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas (the County), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 17, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 17, 2023

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

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8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

Commissioner's Court
Lubbock County, Texas
Lubbock, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lubbock County, Texas' major federal programs for the year ended September 30, 2022. Lubbock County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our audit report.

We are required to be independent of Lubbock County, Texas' and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Lubbock County, Texas' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lubbock County, Texas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Lubbock County, Texas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Lubbock County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on 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 or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 17, 2023

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

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8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

**REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM AND REPORT ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY THE STATE OF TEXAS
UNIFORM GRANT MANAGEMENT STANDARDS**

Independent Auditor's Report

Commissioner's Court
Lubbock County, Texas
Lubbock, Texas

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the State of Texas Uniform Grant Management Standards ("UGMS") that could have a direct and material effect on each of Lubbock County, Texas' major state programs for the year ended September 30, 2022. Lubbock County, Texas' major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2022.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and UGMS. Our responsibilities under those standards, and UGMS are further described in the Auditor's Responsibilities for the Audit of Compliance section of our audit report.

We are required to be independent of Lubbock County, Texas' and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Lubbock County, Texas' state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lubbock County, Texas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and UGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and UGMS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with UGMS, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 17, 2023

LUBBOCK COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

A. Section I - Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified
Internal control over financial reporting:
Material weakness(es) identified? ___ yes X no
Significant deficiencies identified that are not considered to be material weaknesses? ___ yes X none reported
Noncompliance material to financial statements noted? ___ yes X no

2. Federal Awards

Internal control over major programs:
Material weakness(es) identified? ___ yes X no
Significant deficiency identified that are not considered to be material weaknesses? ___ yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes ___ no

Identification of major programs:

Table with 2 columns: ALN Number(s) and Name of Federal Program or Cluster. Row 1: 21.027, ARPA Coronavirus State and Local Fiscal Recovery Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 980,740

Auditee qualified as low-risk auditee? X yes ___ no

LUBBOCK COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

C. Section III - Findings and Questioned Costs Related to the Federal Awards

2022-001

ALN 21.027 ARPA Coronavirus State and Local Fiscal Recovery Fund

Subrecipient Monitoring: Non-Compliance with Grant Requirements

Criteria - Per the grant requirements within the 2022 OMB Compliance Supplement, subrecipient's risk of noncompliance should be evaluated and policies and procedures should be in place for subrecipient monitoring and risk assessment. As part of these requirements, records should be maintained of all award agreements identifying or otherwise documenting subrecipients' compliance obligations.

Condition- No monitoring policies or procedures have been implemented for the County's subrecipient awards.

Questioned Costs- N/A

Context- We tested subrecipient awards made by the County related to our audit period and determined that no monitoring procedures were performed.

Cause- This grant program and the reporting requirements were new for the County in fiscal year 2022. Subrecipient awards were issued late in the fiscal year and the County did not get monitoring policies or procedures implemented.

Effect- Failure to establish effective subrecipient monitoring procedures will allow possible irregularities to exist and continue without notice.

Recommendation- We recommend that the County implement policies and procedures to ensure controls are in place to properly monitor subrecipient awards.

Views of Responsible Officials- See Corrective Action Plan.

D. Section IV - Findings and Questioned Costs Related to the State Awards

The audit disclosed no findings required to be reported.

LUBBOCK COUNTY, TEXAS

SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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

LUBBOCK COUNTY, TEXAS

**CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

2022-001

ALN 21.027 ARPA Coronavirus State and Local Fiscal Recovery Fund
Subrecipient Monitoring: Non-Compliance with Grant Requirements

Corrective Action Plan:

The County will establish policy with the proper authorization from the Commissioners' Court and implement procedures for subrecipient monitoring and risk assessment and a record will be maintained of all award agreements identifying or documenting subrecipients' compliance obligation.

Estimated Completion Date: April 10, 2023

Management Contact: Kathy Williams, County Auditor

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Federal Grantor/State Grantor Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through To Subrecipients	Federal/State Expenditures
FEDERAL AWARDS:				
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<u>Passed Through Texas Department of Agriculture</u>				
<i>Child Nutrition Cluster</i>				
National School Lunch Program - Cash Assistance	10.555	01300	\$	98,113
Commodities - Non-Cash Assistance	10.555	01300		9,212
School Breakfast Program	10.553	01300		48,144
Emergency Operating Costs	10.555	01300		7,451
<i>Total Child Nutrition Cluster</i>			\$	<u>162,920</u>
<u>Passed Through Texas Rural Mediation Program</u>				
USDA Agricultural Mediation Program	10.435	49-044-756001056	\$	<u>186,544</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			\$	<u>349,464</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<u>Passed Through Texas Department of Transportation</u>				
<i>Highway Planning and Construction Cluster</i>				
Woodrow Road Widening	20.205	0905-06-115	\$	<u>202,991</u>
<i>Total Highway Planning and Construction Cluster</i>			\$	<u>202,991</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			\$	<u>202,991</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<u>Passed Through Office of the Governor</u>				
Regional EOD and SWAT Training	97.067	4001201	\$	75,718
Regional Bomb Squad - Bomb Squad Suit Replacement	97.067	4260501		38,803
Mobile Command Vehicle Upgrade	97.067	4267301		25,000
Total Homeland Security			\$	<u>139,521</u>
<u>Passed Through Texas Department of Emergency Management</u>				
Hazard Mitigation Action Plan Update	97.039	DR-4466-0008	\$	<u>153,499</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			\$	<u>293,020</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Federal Grantor/State Grantor Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Entity Identifying Number	Passed Through To Subrecipients	Federal/State Expenditures
<u>U.S. DEPARTMENT OF TREASURY</u>				
<u>Passed Through Texas Department of Emergency Management</u>				
ARPA Coronavirus State and Local Fiscal Recovery Fund	21.027	SLT-0911	\$ 12,952,285	\$ 30,688,272
Emergency Rental Assistance Program	21.023	ERA0316	\$	\$ 807,028
TOTAL U.S. DEPARTMENT OF TREASURY			\$ 12,952,285	\$ 31,495,300
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<u>Passed Through Office of Justice Programs</u>				
2019 JAG Program	16.738	2019-DJ-BX-0239	\$	66,203
2020 JAG Program	16.738	2020-DJ-BX-0480	\$	35,122
Total JAG Program			\$	101,325
Project Safe Neighborhoods	16.609	4082101	\$	72,962
<u>Passed Through Office of the Governor</u>				
Lubbock County District Attorney Victim Advocacy Project	16.575	3040605	\$	107,005
State Criminal Alien Assistance Program	16.606	5PBJA-20-RR-00179-SCAA	\$	43,596
TOTAL U.S. DEPARTMENT OF JUSTICE			\$	324,888
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<u>Passed Through Texas Department of Family and Protective Services</u>				
Title IV-E Foster Care Maintenance	93.658	HHS000285100001	\$ 2,645	\$ 2,645
Title IV-E Legal Services	93.658	HHS000285100003	\$	\$ 23,041
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$ 2,645	\$ 25,686
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 12,954,930	\$ 32,691,349

-217-
LUBBOCK COUNTY, TEXAS

Exhibit F-1
(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Federal Grantor/State Grantor Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Entity Identifying Number	Passed Through To Subrecipients	Federal/State Expenditures
STATE AWARDS:				
<u>TEXAS OFFICE OF THE ATTORNEY GENERAL</u>				
Texas Statewide Automated Victim Notification Service (SAVNS)	N/A	2219194		\$ 30,144
TOTAL TEXAS OFFICE OF THE ATTORNEY GENERAL				\$ 30,144
<u>TEXAS INDIGENT DEFENSE COMMISSION</u>				
Indigent Defense Formula Grant Program	N/A	212-22-152		\$ 255,056
TOTAL TEXAS INDIGENT DEFENSE COMMISSION				\$ 255,056
<u>TEXAS SECRETARY OF STATE</u>				
HAVA Reimbursement for Auditable Voting Machines	N/A	RAVM-152		\$ 4,024,371
TOTAL TEXAS SECRETARY OF STATE				\$ 4,024,371
<u>TEXAS DEPARTMENT OF MOTOR VEHICLES</u>				
<u>Passed Through Automobile Burglary and Theft Prevention Authority</u>				
South Plains Auto Theft Task Force	N/A	608-22-1520000		\$ 416,971
South Plains Auto Theft Task Force- Rapid Response Strikeforce	N/A	608-21-RRS-005		29,960
South Plains Auto Theft Task Force	N/A	608-23-1520000		28,354
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES				\$ 475,285
<u>OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION</u>				
<u>Passed through State Criminal Justice Planning (421) Fund</u>				
Adult Drug Court	N/A	1836116		\$ 26,352
DWI Court	N/A	2196513		22,783
<u>Passed through Homeland Security Grants Division</u>				
Border Prosecution Unit- TAG	N/A	3805102		127,975

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Federal Grantor/State Grantor Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Entity Identifying Number	Passed Through To Subrecipients	Federal/State Expenditures
<u>Passed through AG-Texas Anti-Gang (TAG) Program</u>				
Texas Anti-Gang Center	N/A	3401105		698,489
Texas Anti-Gang Center	N/A	3401106		36,738
Collaborative Medication Assisted Treatment Re-entry	N/A	3940301		<u>6,836</u>
TOTAL OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION				\$ <u>919,173</u>
<u>STATE JUSTICE INSTITUTE</u>				
Medication and Mental Health	N/A	21E017		\$ <u>7,321</u>
TOTAL STATE JUSTICE INSTITUTE				\$ <u>7,321</u>
<u>UNIVERSITY OF NOTRE DAME</u>				
LEO Step Up Initiative	N/A			\$ <u>6,070</u>
TOTAL UNIVERSITY OF NOTRE DAME				\$ <u>6,070</u>
TOTAL EXPENDITURES OF STATE AWARDS				\$ <u>5,717,420</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS				\$ <u><u>38,408,769</u></u>

**LUBBOCK COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
SEPTEMBER 30, 2022**

BASIS OF PRESENTATION

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Grant funding from the Texas Juvenile Justice Department was reported in a separate regulatory audit for the year ended August 31, 2022. This report was submitted to the agency by the required timeline.