



FY2018
2019
For the year ended
September 30, 2019

LUBBOCK COUNTY, TEXAS

Comprehensive Annual Financial Report

Office of the County Auditor ■ Kathy Williams ■ County Auditor

LUBBOCK COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2019

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Introductory Section

LUBBOCK COUNTY

Kathy Williams
County Auditor

Rhonda Scott
First Assistant Auditor



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

March 18, 2020

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

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of Lubbock County, Texas, for the fiscal year ending September 30, 2019, is submitted herewith in compliance with the requirements of section 114.025, Local Government Code, Vernon's Texas Codes Annotated. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with Lubbock County. To the best of our knowledge, and belief the enclosed data is accurate in all material respects, and is reported in a manner designed to present fairly the financial position of the governmental activities, each major fund, and the aggregate remaining fund information and the respective changes in financial position and cash flows, where applicable, thereof in conformity with accounting principles generally accepted in the United States of America. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The integrity and objectivity of the data in these statements and schedules, including estimates and judgments relating to matters not concluded by year end, are by law the responsibility of the Lubbock County Auditor's Office. To this end, the County Auditor, as chief financial officer, maintains a system of internal accounting controls and supports an extensive program of internal auditing to give reasonable assurance at reasonable cost that the County's assets are protected and that financial transactions are recorded properly.

In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal accounting evaluations occur within the above framework. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

As a recipient of federal and state financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by appropriate management and audit staff of the County Auditor's Office.

These financial statements and supplemental financial information have been audited by Robison, Johnston & Patton, LLP, a firm of licensed certified public accountants engaged by the Lubbock County Commissioners' Court. The goal of the independent audit was to provide reasonable assurance that the financial statements of Lubbock County for the fiscal year ended September 30, 2019, 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 that the

County's financial statements for the fiscal year ended September 30, 2019, are fairly presented in conformity with GAAP. The auditor's report is presented as the first component of the financial section of this report.

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

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

PROFILE OF THE GOVERNMENT

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

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

The board of the Lubbock County Hospital District, a separate political subdivision of the State created under the authority of Article 9, Section 4 of the State Constitution, as well as some of the board members of the Lubbock Central Appraisal District and Mental Health and Mental Retardation Board, are appointed or voted on by the Lubbock County Commissioners' Court.

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

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy

Lubbock County currently enjoys a favorable economic environment and local indicators point to continued stability. Lubbock County, encompassing an 899 square mile area of the South Plains region of West Texas and with a population of approximately 307,412, is the main trade center for the 29 county South Plains area. Agriculture, the major and basic industry of Lubbock County, is enhanced by numerous retail, wholesale, and service industries situated largely in the City of Lubbock, which comprises approximately 83% of the total population of Lubbock County. Because of this diversified economic base, along with the economic contributions of Texas Tech University and Texas Tech University School of Medicine, all located within Lubbock County, the economy has experienced a modest but steady growth over the past several years; a trend which is expected to continue.

Relevant Financial Policies

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

Major Initiatives

Formulating the 2020 Budget was challenging considering the limited resources required to provide funding for law enforcement capital outlay, the addition of 28 positions, granting minimal salary increases for employees, and implementing Step 3 of the law enforcement step program while adopting the effective tax rate.

Major Funding Issues Facing 2020 Budget

The transition required for the technology enhancements expected to improve the functionality and operational efficiency by integrating the law enforcement, judicial and financial systems throughout the County.

Critical road improvements including design engineering and road conversion projects. The initial bond issue of a Better, Safer Roads Program totaling over \$99 million. Preserving reserves in the event of a disaster or emergency situation continues to be a compelling factor in shaping each annual budget. Any amount considered as excess funds are earmarked for capital expenditures and not utilized for ordinary operating expenditures.

Long Term Financial Planning

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

ACKNOWLEDGMENTS

Awards

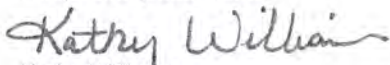
Lubbock County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2019 fiscal year beginning October 1, 2018. This was the tenth consecutive year that the government has achieved this award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including a policy statement, a financial plan, an operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lubbock County, Texas for its comprehensive annual financial report for the fiscal year ended September 30, 2018. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Kathy Williams
Lubbock County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Lubbock County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morrell

Executive Director/CEO

LUBBOCK COUNTY, TEXAS**LIST OF PRINCIPAL OFFICIALS****SEPTEMBER 30, 2019**

Principal Officials	
Name	Office
<u>District Courts</u>	
Ruben Reyes	Judge, 72nd Judicial District
William C. Sowder	Judge, 99th Judicial District
John McClendon III	Judge, 137th Judicial District
Jim Bob Darnell	Judge, 140th Judicial District
Leslie Hatch	Judge, 237th Judicial District
William R. Eichman II	Judge, 364th Judicial District
Barbara Sucsy	District Clerk
Sunshine Stanek	Criminal District Attorney
<u>Commissioners' Court</u>	
Curtis Parrish	County Judge
Bill McCay	Commissioner, Precinct No. 1
Jason Corley	Commissioner, Precinct No. 2
Gilbert Flores	Commissioner, Precinct No. 3
Chad Seay	Commissioner, Precinct No. 4
<u>County and Precinct Officials</u>	
Mark J. Hocker	Judge, County Court at Law #1
Drue Farmer	Judge, County Court at Law #2
Ann-Marie Carruth	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
James T. Campbell	Justice Seventh Court of Appeals, Place 4
Dean Stanzione	Director of Court Administration
Kelly Pinion	County Clerk
Kelly Rowe	Sheriff
Ronnie Keister	Tax Assessor-Collector
Chris Winn	County Treasurer
Jacqueline Latham, CPA	County Auditor
William A. Carter II	Director Juvenile Probation
Steven Henderson	Director of Community Supervision and Correction
Melissa McNamara	Court Magistrate
Stephen L. Johnson	Associate Judge
Dorothy Kennedy	Elections Administrator
Jim Hansen	Justice of the Peace, Precinct 1
Jim Dulin	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

SEPTEMBER 30, 2019

Principal Officials	
Name	Office
Clint Wehrman	Director of Purchasing
Greg George	Director of Human Resources
Lorrie 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 Systems
Kylie Lewis-Nolan	Central Archivist/Records Manager
Amanda Say	1st Assistant DA
Brent Hogan	Director of Safety and Environmental
Ronda Alexander	Texas A&M Agrilife Extension Agent
Jennifer Davidson	Director of Public Works
Dr. John Lang	Acting Chief Medical Examiner

Financial Section

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

Independent Auditors' Report

To the Commissioner's Court
Lubbock County, Texas
P.O. Box 10536
Lubbock, Texas 79408

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lubbock County, Texas ("the County") as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit (an enterprise fund), University Medical Center, Lubbock, Texas. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for University Medical Center, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of University Medical Center were audited in accordance with *Government Auditing Standards*.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas as of September 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle

As described in Note A to the financial statements, in 2019, Lubbock County, Texas adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowing and Direct Placements*. Our opinion is not modified with respect to this matter.

As described in Note A to the financial statements, in 2019, Lubbock County, Texas adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 83, *Certain Asset Retirement Obligations*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2020 on our consideration of Lubbock County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Lubbock County, Texas' internal control over financial reporting and compliance.

Robison Johnston, Partner UP

Lubbock, TX
March 18, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Lubbock County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2019. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

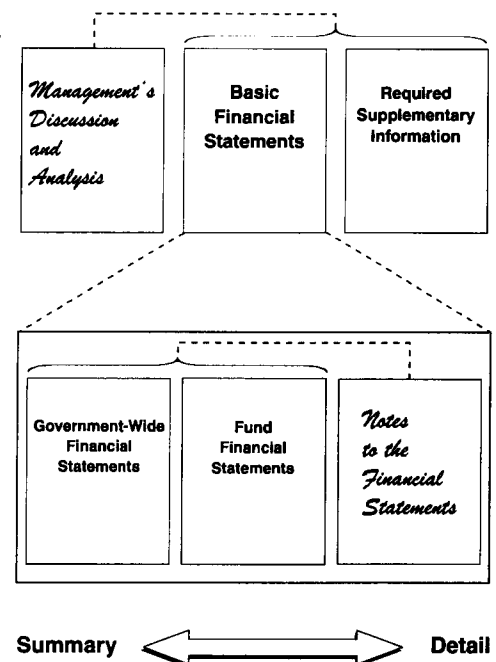
- The County's total combined net position was \$149,172,310 at September 30, 2019.
- During the year, the County's expenses and transfers out were \$21,682,639 less than the \$136,863,076 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$35,333,029.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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



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

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

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

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

Government-wide Statements

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

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

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

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

Fund Financial Statements

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

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

The County has the following kinds of funds:

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

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

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's combined net position was \$149,172,310 at September 30, 2019.

	Governmental Activities		Total Percentage Change
	<u>2019</u>	<u>2018</u>	<u>2018-2019</u>
Current assets:			
Pooled cash & cash equiv.	\$35,662,810	\$6,710,000	431.49%
Investments	55,577,052	71,538,978	(22.31)%
Receivables			
Taxes	227,905	209,941	8.56%
Other	9,081,347	9,426,226	(3.66)%
Fines, Fees, & Court Costs	732,882	481,821	52.11%
Inventories	1,459	2,651	(44.96)%
Prepaid Items	993,926	744,460	33.51%
Total current assets:	<u>102,277,381</u>	<u>89,114,077</u>	
Noncurrent assets:			
Land	2,626,788	2,626,789	0%
Buildings & improvements	187,159,266	186,264,303	.48%
Construction in Progress	7,521,179	4,590,087	63.85%
Furniture and equipment	57,186,688	49,957,053	14.47%
Infrastructure	58,439,392	57,753,765	1.19%
Less accumulated depr.	(175,564,001)	(165,456,171)	6.11%
Total noncurrent assets	<u>137,369,312</u>	<u>135,735,826</u>	
Total Assets	<u>239,646,693</u>	<u>224,849,903</u>	
Deferred Outflows of Resources:			
Deferred Outflows for Refundings	1,230,733	1,334,968	(7.81)%
Deferred Outflows Related to			
Pensions	18,757,110	5,787,344	224.11%
Deferred Outflows Related to			
OPEB	2,953,848	3,045,341	3.00%
Total Deferred Outflows of Resources	<u>22,941,691</u>	<u>10,167,653</u>	
Current liabilities:			
Payroll taxes	2,214,495	2,101,452	5.38%
Accounts payable	8,574,117	8,815,256	(3.87)%
Due to other govts	2,025,987	2,263,522	(10.49)%
Accrued wages	2,419,366	2,259,759	7.06%
Other liabilities	77,958	71,271	9.38%
Unearned revenue	316,767	390,889	(18.96)%
Accrued interest payable	157,415	172,135	(8.55)%
Unamortized premiums/discounts	69,771	180,393	(61.32)%
Total current liabilities	<u>15,855,876</u>	<u>16,254,677</u>	

Non-current liabilities:			
Due within one year	8,538,279	8,349,739	2.26%
Due in more than one year	27,251,483	28,752,449	(5.51)%
Net pension liability	32,178,047	12,763,665	152.11%
OPEB liability	24,135,225	36,682,869	(34.21)%
Total Liabilities	<u>120,506,554</u>	<u>102,803,399</u>	
Deferred Inflows of Resources:			
Deferred Inflows Related to Pensions	1,791,013	4,666,847	(61.62)%
Deferred Inflows Related to OPEB	3,666,151	57,639	6260.53%
Total Deferred Inflows of Resources	<u>5,457,164</u>	<u>4,724,486</u>	
Net Position:			
Net Investment in Capital Assets	105,337,107	102,605,771	2.66%
Restricted For:			
Debt Service	1,804,086	926,000	48.67%
Capital Projects	5,962,455	1,053,629	465.90%
Unrestricted	36,068,662	22,904,271	57.48%
Total Net Position	<u>\$149,172,310</u>	<u>\$127,489,671</u>	

The \$36,068,662 of unrestricted net position represents resources available to fund the programs of the County in subsequent periods.

A large portion of the County's net position (71 percent) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding, less any unamortized bond premiums related to that debt. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

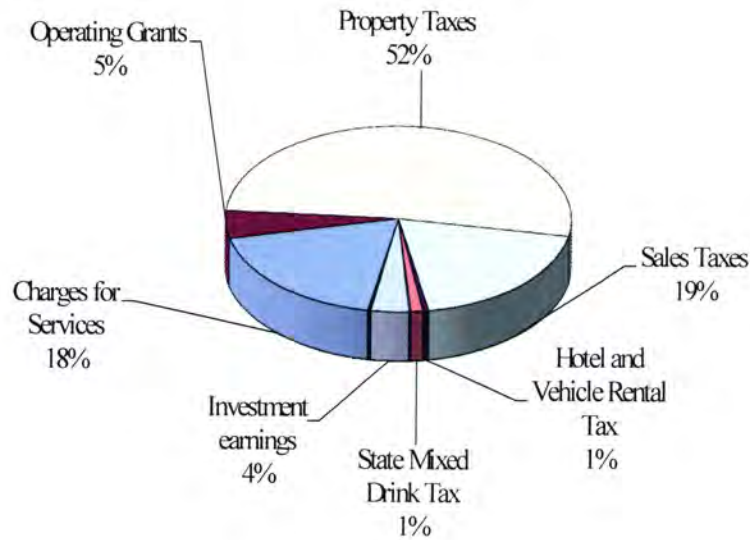
At the end of the current fiscal year, the County is able to report positive balances in all three categories of net position.

Changes in net position. The County's total governmental activity revenues were \$136,863,076. A significant portion, 52 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 18 percent comes from charges for services, 19 percent comes from sales taxes, 5 percent comes from operating grants, 4 percent comes from investment earnings, 1 percent from hotel and vehicle taxes and 1 percent comes from state mixed drink tax.

The total cost of all programs and services was \$115,180,437; 38.72 percent of these costs are for public safety.

The County's net position increased \$21,682,639 during the current fiscal year. The increase in appraised property values led to an increase in property taxes of \$2,964,720. Sales tax collections also increased \$1,546,456. Unrealized losses on investments were \$2,888,073 less than the prior year. During the current fiscal year, the County began collecting hotel taxes and vehicle rental taxes. These revenues totaled \$736,712.

**Figure A-3 County
Sources of Revenue for Fiscal Year 2019**



	Governmental Activities		Total Percentage Change
	2019	2018	2018-2019
Program Revenues:			
Charges for services	\$25,449,479	\$24,455,353	4.07%
Operating grants & contrib.	6,563,124	7,821,899	(16.09)%
Property taxes- general	62,762,777	60,749,381	3.31%
Property taxes- debt service	7,975,886	7,024,562	13.54%
Sales taxes	26,378,687	24,832,231	6.23%
Hotel taxes	541,256	0	100%
Vehicle taxes	195,456	0	100%
State mixed drink tax	1,510,993	1,448,357	4.32%
Bingo tax proceeds	248,437	231,039	7.53%
Investment earnings	4,829,318	127,198	3796.69%
Disposal of Property	272,739	53,320	411.51%
Miscellaneous	134,924	146,328	(7.79)%
Total Revenues	136,863,076	126,889,668	
Expenses:			
General administration	10,981,003	11,134,148	(13.75)%
Financial administration	4,153,227	4,699,482	(11.62)%
Judicial	18,616,929	19,076,464	(2.41)%
Legal	8,032,332	8,538,725	(5.93)%
Public safety	44,605,672	49,252,965	(9.44)%
Correctional	8,274,270	9,145,577	(9.53)%
Facilities	7,199,864	8,082,032	(10.92)%
Health	252,410	281,089	(10.20)%
Welfare	505,778	532,207	(4.97)%
Conservation	303,629	265,553	14.34%
Elections	1,846,251	1,921,659	(3.92)%
Culture/Recreation	671,656	725,024	(7.95)%
Transportation	8,244,135	10,107,333	(18.43)%
Interest & fiscal charges	1,493,282	1,565,207	(4.59)%
Total expenses	115,180,437	125,327,465	
Increase (Decrease) in net position	21,682,639	1,562,203	1287.95%
Net position- beginning	127,489,671	142,208,548	(10.35)%
Prior period adjustment	0	(16,281,080)	100%
Increase/(Decrease) in Net Position	\$149,172,310	\$127,489,671	17.01%

As mentioned earlier, property tax revenues have increased by \$2,964,720 (4.37 percent). This increase is due to increased appraised property.

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

- The cost of all *governmental* activities this year was \$115,180,437.
- The amount that our taxpayers paid for these activities through property taxes was \$70,738,663.
- Some of the cost was paid by those who directly benefited from the programs \$25,449,479 or
- By grants and contributions \$6,563,124.

Net Cost of Selected County Functions

	Total Cost of Services		Total Change	Net Cost of Services		Total Change
	<u>2019</u>	<u>2018</u>		<u>2019</u>	<u>2018</u>	
Public Safety	44,605,672	49,252,965	(9.44)%	38,096,248	42,401,413	(10.15)%
Judicial	18,616,929	19,076,464	(2.41)%	9,933,513	9,698,443	2.42%
Correctional	8,274,270	9,145,577	(9.53)%	4,679,544	5,770,107	(18.90)%
General Administration	10,981,003	11,134,148	(13.75)%	8,976,068	9,320,400	(3.69)%
Debt Service – Interest & Related Costs	1,493,282	1,565,207	(4.59)%	1,493,282	1,565,207	(4.59)%

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$71,160,030, an increase of \$15,111,344 in comparison with the prior year. Approximately 30 percent of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. Approximately 50 percent of the fund balance is restricted to indicate that it is not available for new spending because it is legally restricted for debt service, capital projects, and a variety of other purposes.

The fund balance of the County's general fund increased by \$7,794,853 during the current fiscal year. An increase in appraised property values increased property tax revenue by \$1,684,269. The County's expenditures decreased \$1,972,944 during the current year.

General Fund Budget vs. Actual Highlights

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

General Administration	\$4,981,059	Savings are attributed to contingencies and insurance costs being lower than anticipated as well as the underutilization of salary and benefits in the County Clerk and Information Technology Services offices. Expenses for equipment maintenance, communications, and contract services in the Information Technology Services office were also noted as significantly lower.
Judicial	\$1,024,175	A decline in criminal witness and investigative expenditures were noted as creating this savings.
Public Safety	\$1,126,358	An underutilization of salary and benefits for the Medical Examiner's

Office as well as the Lubbock Detention Center attributed to Public Safety savings.

Facilities Maintenance	\$894,586	Most of the savings can be credited to lower expenses for building maintenance and lower utility cost.
Elections	\$548,563	Contract services were notably lower due to a reduction in the need for election workers with the remainder of savings realized because of a decrease in operating supplies.
Capital Outlay	\$603,470	Capital outlay expenditures noted a savings due to projects not completed during the year for the Information and Technology Services and the Sheriff's office.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2019, the County had invested \$137,369,312 in a broad range of capital assets, including land, equipment, buildings, and vehicles.

	Governmental Activities		Total Percentage Change 2018-2019
	2019	2018	
Land	\$2,626,788	\$2,626,789	0%
Buildings and improvements	187,159,266	186,264,303	.48%
Furniture & equipment	57,186,688	49,957,053	14.47%
Infrastructure	58,439,392	57,753,765	1.19%
Construction in Progress	7,521,179	4,590,087	63.85%
Totals at historical cost	312,933,313	301,191,997	
Total accumulated depreciation	(175,564,001)	(165,456,171)	6.11%
Net capital assets	<u>\$137,369,312</u>	<u>\$135,735,826</u>	

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

Long Term Debt and Other Outstanding Obligations

At year-end the County had \$104,650,678 in bonds, notes, and other outstanding obligations. More detailed information about the County's debt and other obligations is presented in Note G of the notes to the financial statements.

	Governmental Activities		Total Percentage Change 2018-2019
	2019	2018	
Bond payable	\$30,505,000	\$30,140,000	1.21%
Tax Notes	1,220,000	2,410,000	(49.38)%
Plus (Less) Deferred amts			
Bond Premium	1,537,938	1,915,023	(19.69)%
Accrued Personal Leave	2,526,824	2,637,165	(4.37)%
Other Post Empl. Benefits	36,682,869	36,682,869	0%
Net Pension Liability	32,178,047	12,763,665	152.11%
Total Long Term Debt	<u>\$104,650,678</u>	<u>\$86,548,722</u>	

Bond Ratings

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The tax base increased by an average of 4.97% or \$903,250,391 to an adjusted taxable valuation of \$19,076,408,990.

These indicators were taken into account when adopting the general fund budget for 2020. Amounts available for appropriation in the general fund budget are \$106,681,526, an increase of 4.36 percent over the final 2019 budget of \$102,222,456. Revenue from property taxes will slightly increase based on the limited growth in Lubbock County. The County will use these increases in revenues to finance programs currently offered.

Expenditures and transfers out are budgeted to decrease 1.1 percent to \$111,630,197 over the final 2019 budget of \$112,933,749.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Basic Financial Statements

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

SEPTEMBER 30, 2019

	Primary Government Governmental Activities	Component Unit
ASSETS:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 35,662,810	170,519,000
<i>Investments</i>	55,577,052	59,254,000
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	227,905	13,775,000
<i>Other</i>	9,081,347	90,665,000
<i>Fines, Fees, & Court Costs</i>	732,882	
<i>Inventories</i>	1,459	14,888,000
<i>Prepaid Items</i>	993,926	16,044,000
<i>Assets whose use is limited or restricted</i>		110,186,000
<i>Other Assets</i>		3,242,000
<i>Land</i>	2,626,788	21,024,000
<i>Buildings</i>	187,159,266	306,748,000
<i>Equipment</i>	57,186,688	295,219,000
<i>Construction In Progress</i>	7,521,179	8,854,000
<i>Infrastructure</i>	58,439,392	
<i>Accumulated Depreciation</i>	(175,564,001)	(364,206,000)
Total Assets	239,646,693	746,212,000
DEFERRED OUTFLOWS OF RESOURCES:		
<i>Deferred Charges for Refundings</i>	1,230,733	
<i>Deferred Outflows related to Pensions</i>	18,757,110	
<i>Deferred Outflows related to OPEB</i>	2,953,848	
Total Deferred Outflows of Resources	22,941,691	
LIABILITIES:		
<i>Payroll Taxes and Related Items</i>	2,214,495	18,986,000
<i>Accounts Payable</i>	8,574,117	33,635,000
<i>Due to Other Governments</i>	2,025,987	
<i>Accrued Wages</i>	2,419,366	
<i>Other Liabilities</i>	77,958	5,194,000
<i>Unearned Revenue</i>	316,767	
<i>Estimated Health and Insurance Program Settlement</i>		1,585,000
<i>Accrued Interest Payable</i>	157,415	
<i>Unamortized Premiums/Discounts on Investments</i>	69,771	
Noncurrent Liabilities:		
<i>Due within one year</i>	8,538,279	
<i>Due in more than one year</i>	27,251,483	
<i>Net pension liability</i>	32,178,047	
<i>OPEB liability</i>	24,135,225	1,109,000
Total Liabilities	107,958,910	60,509,000
DEFERRED INFLOWS OF RESOURCES:		
<i>Deferred Inflows related to Pensions</i>	1,791,013	
<i>Deferred Inflows related to OPEB</i>	3,666,151	
Total Deferred Inflows of Resources	5,457,164	
NET POSITION:		
Net Investment in Capital Assets	105,337,107	267,639,000
Restricted For:		
Debt Service	1,804,086	
Capital Projects	5,962,455	
Unrestricted	36,068,662	418,064,000
Total Net Position	\$ 149,172,310	685,703,000

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
PRIMARY GOVERNMENT:			
Governmental Activities:			
General Administration	\$ 10,981,003	\$ 2,004,935	\$
Financial Administration	4,153,227	4,087,869	
Judicial	18,616,929	6,557,651	2,125,765
Legal	8,032,332	1,066,989	951,031
Public Safety	44,605,672	5,537,599	971,825
Correctional	8,274,270	1,331,100	2,263,626
Facilities	7,199,864	945,302	
Health	252,410	54,450	
Welfare	505,778		
Conservation	303,629		
Elections	1,846,251	282,220	
Culture/Recreation	671,656		24,470
Transportation	8,244,135	3,581,364	226,407
Interest and Fiscal Charges	1,493,282		
Total Governmental Activities	115,180,437	25,449,479	6,563,124
Total Primary Government	\$ 115,180,437	\$ 25,449,479	\$ 6,563,124
COMPONENT UNIT:			
University Medical Center- Enterprise	\$ 659,293,000	\$ 656,554,000	\$

General Revenues:

Property Taxes, Levied for General Purposes

Property Taxes, Levied for Debt Purposes

Sales Taxes

Hotel Taxes

Vehicle Rental Taxes

State Mixed Drink Tax

Bingo Tax Proceeds

Unrestricted Investment Earnings

Miscellaneous

Disposal of Property

Total General Revenues

Change in Net Position

Net Position - Beginning

Net Position - Ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position	
Governmental Activities	Component Unit
\$ (8,976,068)	
(65,358)	
(9,933,513)	
(6,014,312)	
(38,096,248)	
(4,679,544)	
(6,254,562)	
(197,960)	
(505,778)	
(303,629)	
(1,564,031)	
(647,186)	
(4,436,364)	
(1,493,282)	
(83,167,834)	
(83,167,834)	
	\$ (2,739,000)
62,762,777	22,528,000
7,975,886	
26,378,687	
541,256	
195,456	
1,510,993	
248,437	
4,829,318	4,621,000
134,924	21,234,000
272,739	
104,850,473	48,383,000
21,682,639	45,644,000
127,489,671	640,059,000
\$ 149,172,310	\$ 685,703,000

LUBBOCK COUNTY, TEXAS

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	General Fund	Permanent Improvement Fund
ASSETS		
Assets:		
Pooled Cash & Cash Equivalents	\$ 11,360,185	\$ 1,313,297
Investments	23,734,091	2,236,154
Receivables (net of allowances for uncollectibles):		
Taxes	194,301	6,547
Other	6,452,046	9,900
Fines, Fees, & Court Costs	732,882	
Due from Other Funds	647	
Prepaid Items	932,395	
Inventories		
Total Assets	<u>\$ 43,406,547</u>	<u>\$ 3,565,898</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
Liabilities:		
Payroll Taxes and Related Items	\$ 1,751,167	\$
Accounts Payable	2,513,761	1,499,481
Due to Other Governments	903,168	
Due to Other Funds		
Accrued Wages	1,905,031	
Other Liabilities	77,958	
Unearned Revenue:		
Other		
Unamortized Premiums/Discounts on Investments	69,771	
Total Liabilities	<u>7,220,856</u>	<u>1,499,481</u>
Deferred Inflows of Resources:		
Fines, Fees, & Court Costs	732,882	
Unavailable Revenue- Property Taxes	119,780	4,036
Total Deferred Inflows of Resources	<u>852,662</u>	<u>4,036</u>
Fund Balances		
Nonspendable	932,395	
Restricted For:		
Debt Service		
Capital Projects		
County Road Construction & Maintenance		
Parks and Recreation		
Building Construction & Improvement		2,062,381
Juvenile Services		
Information and Technology		
Election Services		
Dispute Resolution		
Criminal Justice		
Child & Family Services		
Law Library Program		
Records Preservation		
Court House Security		
Historical Preservation Programs		
Public Defender Program		
Inmate Welfare		
Venue Project		
Committed For:		
Committed Capital Improvements	12,275,000	
Assigned For:		
Insurance Claims	875,000	
Unassigned	21,250,634	
Total Fund Balances	<u>35,333,029</u>	<u>2,062,381</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 43,406,547</u>	<u>\$ 3,565,898</u>

The accompanying notes are an integral part of this statement

EXHIBIT A-3

Regional Public Defender- Capital	Other Governmental Funds	Total Governmental Funds
\$ 1,760,524	\$ 14,827,930	\$ 29,261,936
1,085,822	17,647,740	44,703,807
	27,057	227,905
746,447	1,495,834	8,704,227
		732,882
		647
8,444	53,087	993,926
	1,459	1,459
<u>\$ 3,601,237</u>	<u>\$ 34,053,107</u>	<u>\$ 84,626,789</u>
\$ 125,122	\$ 338,206	\$ 2,214,495
89,675	1,365,471	5,468,388
1,122,819		2,025,987
	647	647
147,165	367,170	2,419,366
		77,958
40,539	276,227	316,766
<u>1,525,320</u>	<u>2,347,721</u>	<u>69,771</u>
		<u>12,593,378</u>
		732,882
	16,683	140,499
	<u>16,683</u>	<u>873,381</u>
8,444	54,546	995,385
	1,804,086	1,804,086
	5,962,455	5,962,455
	3,886,656	3,886,656
	1,345,946	1,345,946
		2,062,381
	5,268,305	5,268,305
	814,784	814,784
	637,218	637,218
	62,871	62,871
	1,003,657	1,003,657
	16,926	16,926
	16,926	16,926
	7,104,951	7,104,951
	11,030	11,030
	16,376	16,376
2,067,473		2,067,473
	2,945,258	2,945,258
	736,712	736,712
		12,275,000
		875,000
<u>2,075,917</u>	<u>31,688,703</u>	<u>21,250,634</u>
<u>\$ 3,601,237</u>	<u>\$ 34,053,107</u>	<u>\$ 84,626,789</u>

LUBBOCK COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019*

Total fund balances - governmental funds balance sheet \$ 71,160,030

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

Capital assets used in governmental activities are not reported in the funds.	137,369,312
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	140,498
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	14,545,508
Payables for bond principal which are not due in the current period are not reported in the funds.	(25,490,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(157,415)
Payables for tax notes which are not due in the current period are not reported in the funds.	(1,220,000)
Payables for accrued personal leave which are not due in the current period are not reported in the funds.	(2,526,823)
Payables for tax road bond principal which are not due in the current period are included in governmental activities in the SNP.	(5,015,000)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	732,882
Deferred charges for bonds are deferred in the SNP but not in the funds.	1,230,734
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(32,178,047)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(1,791,013)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	18,757,110
Bond and tax note premiums are amortized in the SNA but not in the funds.	(1,537,938)
Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.	(24,135,225)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.	(3,666,151)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.	2,953,848

Net position of governmental activities - Statement of Net Position \$ 149,172,310

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

	General Fund	Permanent Improvement Fund
Revenue:		
Taxes		
Property Tax	\$ 60,228,441	\$ 2,028,899
Sales Tax	26,378,687	
Hotel Tax		
Vehicle Rental Tax		
Licenses and permits	201,213	
Intergovernmental	3,073,575	
Indigent Defense Grant		
Fees of Office	3,021,709	
Commissions	4,210,723	
Charges for Services	2,224,461	
Fines and Forfeitures	938,942	
Investment Earnings	3,285,122	76,051
Other	2,237,752	483,732
Total revenues	<u>105,800,625</u>	<u>2,588,682</u>
Expenditures:		
Current:		
General Administration	9,204,863	
Financial Administration	4,501,932	
Judicial	13,633,090	
Legal	6,504,467	
Public Safety	40,750,987	
Correctional	282,070	
Facilities	6,202,328	64,872
Health	244,205	
Welfare	540,968	
Conservation	296,104	
Elections	1,555,429	
Culture/Recreation	237,105	
Transportation	186,993	
Capital Outlay	5,864,567	3,103,865
Debt Service:		
Principal Retirement		
Interest and Fiscal Charges		
Bond Issuance Costs		
Total expenditures	<u>90,005,108</u>	<u>3,168,737</u>
Excess (deficiency) of revenues (under) expenditures	15,795,517	(580,055)
Other financing sources (uses):		
Transfers in	4,000,000	
Transfers out	(12,000,664)	
Issuance of Tax Road Bonds		
Premium on Tax Road Bonds		
Total other financing sources (uses)	<u>(8,000,664)</u>	
Net change in fund balances	7,794,853	(580,055)
Fund balances/equity, October 1	27,538,176	2,642,436
Fund balances/equity, September 30	<u>\$ 35,333,029</u>	<u>\$ 2,062,381</u>

EXHIBIT A-5

Regional Public Defender- Capital	Other Governmental Funds	Total Governmental Funds
\$	\$ 8,381,666	\$ 70,639,006
		26,378,687
	541,256	541,256
	195,456	195,456
		201,213
2,358,308	5,284,702	10,716,585
2,000,000		2,000,000
	2,012,287	5,033,996
		4,210,723
	4,206,005	6,430,466
	144,546	1,083,488
45,799	536,545	3,943,517
176	1,601,036	4,322,696
<u>4,404,283</u>	<u>22,903,499</u>	<u>135,697,089</u>
	211,606	9,416,469
		4,501,932
5,447,696	187,642	19,268,428
	1,737,464	8,241,931
	1,997,029	42,748,016
	8,379,601	8,661,671
		6,267,200
		244,205
		540,968
		296,104
	315,261	1,870,690
	344,691	581,796
	6,328,108	6,515,101
	4,443,335	13,411,767
	5,840,000	5,840,000
	1,308,768	1,308,768
	95,000	95,000
<u>5,447,696</u>	<u>31,188,505</u>	<u>129,810,046</u>
(1,043,413)	(8,285,006)	5,887,043
127,877	15,459,666	19,587,543
	(3,586,879)	(15,587,543)
	5,015,000	5,015,000
	209,301	209,301
<u>127,877</u>	<u>17,097,088</u>	<u>9,224,301</u>
(915,536)	8,812,082	15,111,344
2,991,453	22,876,621	56,048,686
<u>\$ 2,075,917</u>	<u>\$ 31,688,703</u>	<u>\$ 71,160,030</u>

LUBBOCK COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Net change in fund balances - total governmental funds	\$ 15,111,344
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	13,411,767
The depreciation of capital assets used in governmental activities is not reported in the funds.	(11,697,876)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(137,918)
Donations of capital assets increase net position in the SOA but not in the funds.	57,511
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	99,657
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	4,650,000
Repayment of tax note principal is an expenditure in the funds but is not an expense in the SOA.	1,190,000
(Increase) decrease in accrued interest from beginning of period to end of period.	14,720
The net revenue (expense) of internal service funds is reported with governmental activities.	(1,914,677)
Personal leave is reported as the amount earned in the SOA but as the amount paid in the funds.	110,340
Revenues in the SOA for court fines not providing current financial resources are not reported in the funds.	251,061
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(5,015,000)
Bond premiums and similar items are amortized in the SOA, but not in the funds.	377,085
Bond charges are deferred in the SOA but not in the funds.	(104,234)
Pension contributions made before the measurement date and during the previous FY were expended and reduced NPL.	(4,689,430)
Pension contributions made after the measurement date but in current FY were de-expended & recorded as deferred resource outflows.	4,619,251
The County's share of the unrecognized deferred inflows and outflows for the pension plan was amortized.	(901,872)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(2,596,729)
OPEB contributions made before the measurement date and during the previous FY were expended and reduced OPEB liability.	(189,219)
OPEB contributions made after the measurement date but in current FY were de-expended & recorded as deferred resource outflows.	468,941
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	8,567,917
Change in net position of governmental activities - Statement of Activities	\$ <u>21,682,639</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2019

	Internal Service Funds
ASSETS:	
Current Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 6,400,874
<i>Investments</i>	10,873,245
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	377,120
Total Current Assets	<u>17,651,239</u>
Total Assets	<u>\$ 17,651,239</u>
LIABILITIES:	
Current Liabilities:	
<i>Accounts Payable</i>	\$ 3,105,729
Total Current Liabilities	<u>3,105,729</u>
Total Liabilities	<u>3,105,729</u>
NET POSITION:	
Restricted For:	
<i>Workers Compensation Claims</i>	6,896,389
<i>Health Insurance Claims</i>	7,649,121
Total Net Position	<u>\$ 14,545,510</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 15,225,937
Total Operating Revenues	<u>15,225,937</u>
OPERATING EXPENSES:	
<i>Professional Services</i>	30,000
<i>Administration</i>	1,244,173
<i>Insurance/Bonds</i>	132,825
<i>Paid Claims</i>	12,042,906
Total Operating Expenses	<u>13,449,904</u>
Operating Income (Loss)	<u>1,776,033</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	309,290
Total Non-operating Revenues (Expenses)	<u>309,290</u>
Net Income (Loss) before Operating Transfers	2,085,323
TRANSFERS	
<i>Transfers Out</i>	(4,000,000)
Total Transfers	<u>(4,000,000)</u>
Net Income (Loss) after Operating Transfers	<u>(1,914,677)</u>
Net Position, October 1	16,460,187
Net Position, September 30	<u>\$ 14,545,510</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS**STATEMENT OF CASH FLOWS****PROPRIETARY FUNDS****FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	Internal Service Funds
Cash Flows from Operating Activities:	
<i>Interfund Services Provided and Used</i>	\$ 15,818,523
<i>Cash Payments to Other Suppliers for Goods and Services</i>	(14,139,676)
Net Cash Provided (Used) by Operating Activities	<u>1,678,847</u>
Cash Flows from Non-capital Financing Activities:	
<i>Transfers From (To) Other Funds</i>	(4,000,000)
Net Cash Provided (Used) by Non-capital Financing Activities	<u>(4,000,000)</u>
Cash Flows from Investing Activities:	
<i>Proceeds from Sale and Maturities of Securities</i>	8,012,317
<i>Interest and Dividends on Investments</i>	309,290
Net Cash Provided (Used) for Investing Activities	<u>8,321,607</u>
Net Increase (Decrease) in Cash and Cash Equivalents	6,000,454
Cash and Cash Equivalents at Beginning of Year	400,420
Cash and Cash Equivalents at End of Year	<u>\$ 6,400,874</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ 1,776,033
Adjustments to Reconcile Operating Income to Net Cash	
Change in Assets and Liabilities:	
<i>Decrease (Increase) in Receivables</i>	592,586
<i>Increase (Decrease) in Accounts Payable</i>	(689,772)
Total Adjustments	<u>(97,186)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,678,847</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2019

	Agency Funds
ASSETS AND OTHER DEBITS	
Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 9,815,028
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	113,455
<i>Prepaid items</i>	14,405
Total Assets and Other Debits	<u>\$ 9,942,888</u>
LIABILITIES, EQUITY AND OTHER CREDITS	
Liabilities:	
<i>Payroll Taxes and Related Items</i>	\$ 162,708
<i>Accounts Payable</i>	210,598
<i>Due to Other Governments</i>	514,028
<i>Accrued Wages</i>	256,510
<i>Due to Trust Beneficiaries</i>	5,601,226
<i>Other Liabilities</i>	3,197,818
Total Liabilities	<u>9,942,888</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 9,942,888</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

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

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

Included with the reporting entity:

Lubbock County Hospital District. Lubbock County Hospital District was established to furnish medical aid and hospital care to citizens of Lubbock County. Commissioners' Court of the County approves the Hospital District's budget, appoints the Board of Managers and sets the District's tax rate. The Hospital District's boundaries are the County and the governing authority for the Hospital District is the Board of Hospital Managers. They oversee the operations and promulgate the rules and regulations for the District. The Hospital District fits the criteria of a component unit of Lubbock County, Texas. The financial statements of University Medical Center are included as a discretely presented component unit in these financial statements. A complete set of the December 31, 2018 financial statements for University Medical Center, Lubbock, Texas may be obtained at the administrative office:

University Medical Center
603 Indiana Ave
Lubbock, Texas 79413

Excluded from the reporting entity:

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Lubbock County Water Control and Improvement District No. 1. Lubbock County Water Control and Improvement District No. 1 (District) has a separately elected Board. The management of day to day operations is the ultimate responsibility of the elected Board. The County does not provide any funding for the District. Additionally, the County has no direct or indirect responsibility for the debt or operating results of the District.

Lubbock Emergency Communication District. Lubbock Emergency Communication District has a separately appointed Board, with one position appointed by the Commissioners' Court. The Commissioners' Court does approve the District's budget but does not exercise influence over its daily operations, does not provide any funding for the District, and is not responsible for any debt of the District.

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

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

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

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

The County reports the following major governmental funds:

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

Regional Public Defender Fund. This fund accounts for all financial resources of the County's Regional Public Defender Office which has interlocal agreements with 181 counties to provide public defense for capital murders. Each county pays a pre-determined rate based on historical information relating to capital murders in that respective county. The office also has been awarded a grant from the Texas Indigent Defense Commission for capital murder cases that is accounted for in this fund.

Permanent Improvement Fund: This fund accounts for those capital projects that do not require the expenditure of bond funds but are still necessary to the efficient operation of the County. Revenues come from ad valorem taxes as required in the Constitution, interest income, rental of the Court Residential Treatment Center Facility and transfer from the General Fund.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

In addition, the County reports the following fund types:

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

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

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

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

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

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

b. Measurement Focus, Basis of Accounting

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

3. Financial Statement Amounts

a. Cash and Cash Equivalents

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

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

b. Property Taxes

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

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

c. Inventories and Prepaid Items

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

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

d. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

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

<u>Asset Class</u>	<u>Lubbock County Estimated Useful Lives</u>	<u>University Medical Center (Component Unit)</u>
Infrastructure	10-20	
Buildings & Improvements	30	10-40
Vehicles	7	
Equipment	5-10	3-20
Land Improvements		10-20
Computer Software		3-10

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

e. Receivable and Payable Balances

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

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

f. Pensions

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

g. Personal Leave

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

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

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

h. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the 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 (TCDS). 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 investments 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. Transfers in

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

j. Use of Estimates

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

k. Unearned Revenue

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

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

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

m. 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.

n. Deferred Outflows and Inflows of Resources

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

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

o. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

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

The County has committed the following amounts for capital improvements:

County courthouse waterproofing basement	\$	750,000
CRTC renovations phase II-III		750,000
Detention center flooring		1,000,000
LCJJC-12 bed addition		1,000,000
LCJJC- pod renovation		350,000
916 main renovations (2nd floor)		1,000,000
916 main renovations (1st and 3rd floors)		2,250,000
916 main roof replacement		500,000
Loop 88 right of way costs		1,700,000
Woodrow road		1,475,000
Relocate APO		500,000
Technology enhancements		500,000
SO garage renovations at LCDC warehouse		500,000

Assigned Fund Balance - represents amounts which the County intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the Commissioners' Court or by an official or body to which the Commissioners' Court delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County itself. The Court has assigned \$875,000 for insurance claims.

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

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

p. Net Position Flow Assumption

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

4. Implementation of New Standards

In the current fiscal year, the County implemented the following new standards. The applicable provisions of the new standards are summarized below. Implementation is reflected in the financial statements and the notes to the financial statements.

GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements

The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This statement requires that additional essential information related to debt be disclosed in notes to the financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

The County does not expect that implementation of the pronouncement will have an impact on the financial statements.

GASB Statement No. 83, Certain Asset Retirement Obligations

This Statement establishes accounting and financial reporting requirements for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for Asset Retirement Obligations (AROs). It requires the measurement of an ARO to be based on the best estimate of the current value of outlays expected to be incurred. This Statement requires that a deferred outflow of resources associated with an ARO be measured at the amount of the corresponding liability upon initial measurement. The disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets is also required by this Statement. This Statement also requires similar disclosures for a government's minority shares of an ARO.

The City does not currently have any AROs and does not expect that implementation of the pronouncement will have an impact on the financial statements.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Violation

Expenditures exceeded appropriations in the following areas:

Action Taken

The County will review its procedures for amending the budget.

Regional Public Defender	
Training/Dues	\$ 16,149
Consolidated R&B	
Capital Outlay	133,784
Juvenile Detention Fund	
Training/Dues	70
Juvenile Food Service Fund	
Supplies	14,922
CJD-DWI Court	
Utilities	33
Dispute Resolution	
Salaries and Benefits	21,351
Other	1,363
Domestic Relations Office	
Supplies	220
Professional Contract Services	4,320
Other	639
Election Services Fund	
Maintenance	2,122
CDA Business Crimes Fund	
Supplies	2,228
CDA Contraband Fund	
Other	29,684
SPATF Grant CDA	
Salaries and Benefits	2,685
Supplies	1,108
Training/Dues	181
Professional Contract Services	367
Tax Road Bonds Construction	
Bond Issuance Costs	95,000

C. Deposits and Investments

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

Cash Deposits:

At September 30, 2019, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$45,477,838 and the bank balance was \$56,341,234. The County's cash deposits at September 30, 2019 and during the year ended September 30, 2019, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Investments:

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

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

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

The County's investments at September 30, 2019 are shown below.

<u>Investment or Investment Type</u>	<u>Weighted Average Maturity In Years</u>	<u>Fair Value</u>
Federal Home Loan Bank Notes	5.631	\$ 11,930,842
Federal National Mortgage Association	5.027	20,812,088
Federal Farm Credit Bank Notes	6.041	18,836,872
Federal Home Loan Mortgage Corporation	4.208	3,997,250
Total Investments		<u>\$ 55,577,052</u>

Portfolio Weighted Average Maturity 5

Investment income reported on the financial statements includes unrealized losses on investments in the amount of \$402,951.

The University Medical Center (Component Unit) had the following investments and maturities as of December 31, 2018:

<u>Type</u>	<u>Fair Value</u>	<u>Maturities in Years</u>		
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>
Money Market Mutual Funds	\$ 1,596,000	\$ 1,596,000		\$
Investment Pools	12,325,000	12,325,000		
U.S. Agencies Obligations	120,602,000	27,792,000	69,286,000	23,524,000
Corporate Bonds	2,523,000	349,000	1,690,000	484,000
		<u>\$ 42,062,000</u>	<u>\$ 70,976,000</u>	<u>\$ 24,008,000</u>
Equity Securities	5,696,000			
Mutual Funds	1,297,000			
	<u>\$ 144,039,000</u>			

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Analysis of Specific Deposit and Investment Risks:

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

a. Credit Risk

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

At September 30, 2019, the County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

Lubbock County's investments in Federal Home Loan Bank Notes, Federal National Mortgage Association, Federal Farm Credit Bank, 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.

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%

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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, 2019, the following are the County's pooled cash and cash equivalents with respective maturities and credit rating:

Type of Deposit	Fair Value	Percentage	Maturity in Less Than One Year	Maturity in 1-10 Years	Maturity in Over 10 Years	Credit Rating
Cash	\$21,851,381	48.05%	\$21,851,381			N/A
Total Cash	21,851,381	48.05%	21,851,381			
Investment Pools:						
Texpool	23,626,457	51.95%	23,626,457			AAAm
Total Investment Pools	23,626,457	51.95%	23,626,457			
Total Pooled Cash and Cash Equivalents	\$45,477,838	100.00%	\$45,477,838			

Investment Accounting Policy

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

Public Funds Investment Pools

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

As of September 30, 2019, Lubbock County had the following investments subject to the fair value measurement:

Fair Value Measurements Using:

Investment by Fair Value Level	Balance 09/30/19	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities:				
Federal Home Loan Bank Notes	\$ 11,930,842	\$ 11,930,842		\$
Federal National Mortgage Association	20,812,088	20,812,088		
Federal Farm Credit Bank Notes	18,836,872	18,836,872		
Federal Home Loan Mortgage Corporation	3,997,250	3,997,250		
Total Debt Securities	55,577,052	55,577,052		
Total Investments by Fair Value Level	\$ 55,577,052	\$ 55,577,052	\$	\$

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

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

D. Receivables

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

	Governmental			
	General	Regional Public Defender	Permanent Improvement Fund	Other Governmental Funds
Receivables				
Taxes	\$ 2,453,032	\$	82,661	341,631
Fines, Fees, & Court Costs	916,102			
Other	6,452,046	746,447	9,900	1,495,834
Total Gross Receivables	9,821,180	746,447	92,561	1,837,465
Less: Allowance for Uncollectible Accounts				
Taxes	(2,258,731)		(76,114)	(314,574)
Fines, Fees, & Court Costs	(183,220)			
Net Total Receivables	\$ 7,379,229	\$ 746,447	16,447	1,522,891

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Proprietary Internal Service	Fiduciary Agency	Total
Receivables			
Taxes	\$	\$	\$ 2,877,324
Fines, Fees & Court Costs			916,102
Other	377,120	113,455	9,194,802
Total Gross Receivables	377,120	113,455	12,988,228
Less: Allowance for Uncollectible Accounts			
Taxes			(2,649,419)
Fines, Fees, & Court Costs			(183,220)
Net Total Receivables	\$ 377,120	\$ 113,455	\$ 10,155,589

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

Taxes	\$ 14,900,000
Medicare	20,708,000
Medicaid	12,309,000
Other Third-Party Payers	81,837,000
Patients	45,606,000
Supplemental Medicaid Funding	12,657,000
Estimated Amounts Due from Third-Party Payers	735,000
	188,752,000
Less Allowance for Uncollectible Patient Accounts	(83,187,000)
Less Allowance for Uncollectible Property Taxes	(1,125,000)
	\$ 104,440,000

E. Capital Assets

Capital asset activity for the year ended September 30, 2019, was as follows:

	Beginning Balances	Increases	Decreases/ Transfers	Ending Balances
Governmental activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 2,626,788	\$	\$	\$ 2,626,788
Construction in progress	4,590,087	3,732,249	801,157	7,521,179
Total capital assets not being depreciated	7,216,875	3,732,249	801,157	10,147,967
<i>Capital assets being depreciated:</i>				
Buildings and improvements	186,264,303	408,551	(486,412)	187,159,266
Infrastructure	57,753,765	685,627		58,439,392
Furniture and equipment	49,957,053	8,642,853	1,413,218	57,186,688
Total capital assets being depreciated	293,975,121	9,737,031	926,806	302,785,346
Less accumulated depreciation for:				
Buildings and improvements	(79,540,822)	(5,428,414)		(84,969,236)
Infrastructure	(54,820,106)	(1,057,170)		(55,877,276)
Furniture and equipment	(31,095,243)	(5,212,291)	(1,590,045)	(34,717,489)
Total accumulated depreciation	(165,456,171)	(11,697,875)	(1,590,045)	(175,564,001)
Total capital assets being depreciated, net	128,518,950	(1,960,844)	(663,239)	127,221,345
Governmental activities capital assets, net	\$ 135,735,825	\$ 1,771,405	\$ 137,918	\$ 137,369,312

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Depreciation was charged to functions as follows:

General Government	\$ 1,862,606
Financial Administration	8,600
Judicial	3,094
Legal	151,196
Public Safety	5,572,307
Correctional	356,017
Facilities	1,460,107
Sanitation	4,560
Conservation	9,506
Elections	13,393
Culture and Recreation	115,854
Transportation	2,140,635
	<u>\$ 11,697,875</u>

	Beginning Balances	Increases	Decreases	Ending Balances
University Medical Center (Component Unit)				
<i>Capital assets not being depreciated:</i>				
Land	\$ 9,332,000	\$ 152,000	\$	\$ 9,484,000
Construction in progress	20,576,000	12,733,000	24,455,000	8,854,000
Total capital assets not being depreciated	<u>29,908,000</u>	<u>12,885,000</u>	<u>24,455,000</u>	<u>18,338,000</u>
<i>Capital assets being depreciated:</i>				
Land improvements	11,513,000	27,000		11,540,000
Buildings and improvements	285,327,000	65,000	(21,356,000)	306,748,000
Equipment	266,615,000	25,117,000	(196,000)	291,928,000
Leasehold improvements	2,830,000		(461,000)	3,291,000
Total capital assets being depreciated	<u>566,285,000</u>	<u>25,209,000</u>	<u>(22,013,000)</u>	<u>613,507,000</u>
Less accumulated depreciation for:				
Land improvements	(9,443,000)	(482,000)		(9,925,000)
Buildings and improvements	(118,249,000)	(10,998,000)	(27,000)	(129,220,000)
Equipment	(202,000,000)	(23,477,000)	(2,223,000)	(223,254,000)
Leasehold Improvements	(1,621,000)	(208,000)	(22,000)	(1,807,000)
Total accumulated depreciation	<u>(331,313,000)</u>	<u>(35,165,000)</u>	<u>(2,272,000)</u>	<u>(364,206,000)</u>
Total capital assets being depreciated, net	<u>234,972,000</u>	<u>(9,956,000)</u>	<u>(24,285,000)</u>	<u>249,301,000</u>
University Medical Center (Component Unit), net	<u>\$ 264,880,000</u>	<u>\$ 2,929,000</u>	<u>\$ 170,000</u>	<u>\$ 267,639,000</u>

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2019, consisted of the following:

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2019, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General Fund	Regional Public Defender	\$ 127,877	Supplement other funds sources
General fund	Other Governmental Funds	11,872,787	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	3,586,879	Supplement other funds sources
Internal Service Funds	General Fund	4,000,000	Supplement other funds sources
	Total	\$ 19,587,543	

G. 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 February 15, 2021 through February 2026.

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

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

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2020	\$ 172,700	\$ 172,700	\$ 172,700
2021	635,000	163,175	798,175
2022	655,000	140,550	795,550
2023	680,000	113,850	793,850
2024	875,000	87,125	793,850
2025-2026	1,850,000	74,800	2,886,925
Totals	\$ 4,695,000	\$ 752,200	\$ 6,241,050

Limited Tax Notes, Series 2013

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

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

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	3.00%	\$ 1,220,000
		\$ 1,220,000

LUBBOCK COUNTY, TEXAS**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2020	\$ 1,220,000	\$ 18,300	\$ 1,238,300
Totals	\$ 1,220,000	\$ 18,300	\$ 1,238,300

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 February 15, 2017 through February 2023.

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

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	5.00%	\$ 20,795,000
		\$ 20,795,000

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2020	\$ 4,815,000	\$ 919,375	\$ 5,734,375
2021	5,065,000	672,375	5,737,375
2022	5,320,000	412,750	5,732,750
2023	5,595,000	139,875	5,734,875
Totals	\$ 20,795,000	\$ 2,144,375	\$ 22,939,375

Unlimited Tax Road Bonds, Series 2019

During the current 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 February 15, 2020 through February 15, 2040.

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

Purpose	Interest Rate	Principal (PAR VALUE)
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	5.00%	\$ 2,630,000
		\$ 5,015,000

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2020	\$ 210,000	\$ 138,973	\$ 348,973
2021	1,120,000	130,775	1,250,775
2022		108,375	108,375
2023		108,375	108,375
2024	165,000	105,075	270,075
2025-2029	925,000	419,175	1,344,175
2030-2034	1,100,000	249,844	1,349,844
2035-2039	1,230,000	114,022	1,344,022
2040	265,000	3,478	268,478
Totals	\$ 5,015,000	\$ 1,378,092	\$ 6,393,092

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2019, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds/Certificates of Obligation Payable					
Gen. oblig. refunding bds, 2013	\$ 4,695,000	\$	\$	\$ 4,695,000	\$
Gen. oblig. refunding bds, 2016	25,445,000		4,650,000	20,795,000	4,815,000
Limited Tax Notes	2,410,000		1,190,000	1,220,000	1,220,000
Unlimited Tax Road bds, 2019		5,015,000		5,015,000	210,000
Plus (Less) Deferred Amounts					
Bond Premiums	1,915,023	209,301	586,386	1,537,938	423,430
Accrued Personal Leave	2,637,165	4,731,124	4,841,465	2,526,824	1,869,849
Other Post-Employment Benefits	36,682,869	3,563,275	16,110,919	24,135,225	
Net Pension Liability	12,763,665	22,098,948	2,684,566	32,178,047	
Total governmental activities	\$ 86,548,722	\$ 35,617,648	\$ 30,063,336	\$ 92,103,034	\$ 8,538,279

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.

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2019 for University Medical Center (Component Unit), are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
University Medical Center (Component Unit)					
Other Post-Employment Benefits	\$ 1,172,000	\$ 394,000	\$ 457,000	\$ 1,109,000	\$
Total governmental activities	\$ 1,172,000	\$ 394,000	\$ 457,000	\$ 1,109,000	\$

Advance Refunding of Debt

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

The County issued \$30,600,000 of general obligation refunding bonds to provide resources to acquire securities of the United States of America. These securities were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$33,280,000 of general obligation refunding bonds, series 2007. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities section within the statement of net position. The cost of the refunding bonds exceeded the carrying amount of the refunding by \$710,100. This amount is being amortized over the life of the new bonds.

This advance refunding was established to save on debt service costs of the amounts outstanding and also to pay the costs of issuance. The projected savings over the next six years totals \$3,528,516 and should result in an economic gain of \$3,339,595.

GASB Statement No. 7, "Advance Refundings Resulting in Defeasance of Debt," provides that refunded debt and assets placed in escrow for the payment of related debt service be excluded from the financial statements. As of September 30, 2017, outstanding balances of bond and certificates of obligation issues that have been refunded and defeased in-substance by placing existing assets and the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments are as follows.

Bond Issue	Maturity Date	Interest Rate	Amount
Gen Oblig Refunding Bonds, Series 2007	02/15/20	4.500%	\$ 5,400,000
Gen Oblig Refunding Bonds, Series 2007	02/15/21	4.500%	5,650,000
Gen Oblig Refunding Bonds, Series 2007	02/15/22	4.500%	5,910,000
Gen Oblig Refunding Bonds, Series 2007	02/15/23	4.500%	6,180,000
Total			<u>\$ 23,140,000</u>

Certificate of Obligation Issue	Maturity Date	Interest Rate	Amount
Certificates of Obligation, Series 2006	02/15/20	4.375%	\$ 720,000
Certificates of Obligation, Series 2006	02/15/21	4.40%	755,000
Certificates of Obligation, Series 2006	02/15/22	4.40%	790,000
Certificates of Obligation, Series 2006	02/15/23	4.50%	825,000
Certificates of Obligation, Series 2006	02/15/24	4.50%	865,000
Certificates of Obligation, Series 2006	02/15/25	4.50%	900,000
Certificates of Obligation, Series 2006	02/15/26	4.50%	945,000
Total			<u>\$ 5,800,000</u>

Continuing Disclosure

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

H. Commitments Under Noncapitalized Leases

Commitments under operating (noncapitalized) lease agreements for facilities and equipment provide for minimum future rental payments as of September 30, 2019, as follows:

<u>Year Ending September 30,</u>	
2020	\$
2021	138,487
2022	138,487
2023	81,537
Total Minimum Rentals	<u>\$ 358,511</u>
Rental Expenditures in 2019	<u>\$ 138,487</u>

I. Risk Management

Lubbock County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, general liability, auto liability, law enforcement liability, public official liability, unemployment, and natural disasters. During fiscal year 2019, Lubbock 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 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.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Activity in the University Medical Center's self-insured general and professional claims liability during 2018 is summarized below:

Balance, Beginning of Year	\$ 604,000
Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years	140,000
Claims and Expenses Paid, Net	<u>(155,000)</u>
Balance, End of Year	<u>\$ 589,000</u>

J. Workers' Compensation

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

Claims information is as follows:

Actuarial Date	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2017	\$ 1,357,663	\$ 1,308,394	\$ 629,795	\$ 2,036,262
September 30, 2018	2,036,262	154,014	530,302	1,659,974
September 30, 2019	1,659,974	898,783	725,729	1,833,028

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.

Activity in the University Medical Center's self-insured claims liability accounts during 2017 is summarized below:

Balance, Beginning of Year	\$ 2,556,000
Current year claims incurred and changes in estimates for claims incurred in prior years	1,006,000
Claims and expenses paid, net	<u>(1,038,000)</u>
Balance, End of Year	<u>\$ 2,524,000</u>

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2019

K. Pension Plan

1. Plan Description

The County participates as one of 780 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas County & District Retirement System (TCDRS). TCDRS is an agency created by the State of Texas and administered in accordance with the TCDRS Act, Subtitle F, Title 8, Texas Government Code (the TCDRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TCDRS Act places the general administration and management of the System with a nine-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TCDRS is not fiscally dependent on the State of Texas. TCDRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tcdrs.org.

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

2. Benefits Provided

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

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

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

Employees covered by benefit terms:

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	532
Inactive employees entitled to but not yet receiving benefits	826
Active employees	1,223
Total covered employees	<u>2,581</u>

3. Contributions

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

Employees for the County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 10.56% and 10.50% in calendar years 2018 and 2019, respectively. The County's contributions to TCDRS for the year ended September 30, 2019 were 6,326,213, and were equal to the required contributions.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation 2.75% per year

Overall payroll growth 3.25% per year

Investment Rate of Return 8.00%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members were based on 90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.

Mortality rates for retirees and beneficiaries were 130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Mortality rates for disabled retirees were 130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Actuarial assumptions used in the December 31, 2018, valuation were based on the results of actuarial experience studies. The experience study in TCDRS was for the period January 1, 2013 through December 31, 2016.

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

The long-term expected rate of return on pension plan investments was determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2019 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 30-year time horizon; the most recent analysis was performed in 2017. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2013-December 31, 2016 for more details.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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	10.50%	5.40%
Private Equity	18.00%	8.40%
Global Equities	2.50%	5.70%
International Equities-Developed	10.00%	5.40%
International Equities-Emerging	7.00%	5.90%
Investment-Grade Bonds	3.00%	1.60%
Strategic Credit	12.00%	4.39%
Direct Lending	11.00%	7.95%
Distressed Debt	2.00%	7.20%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	3.00%	5.35%
Private Real Estate Partnerships	6.00%	6.30%
Hedge Funds	13.00%	3.90%
Total	100.00%	

Discount Rate

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

Development of the Single Discount Rate:

	2018
Single Discount Rate	8.10%
Long-Term Expected Rate of Return	8.00%
Long-Term Municipal Bond Rate	N/A
Last year ending December 31 in the 100 year projection period for which projected benefit payments are fully funded	N/A

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2017	\$ 229,664,589	\$ 216,900,924	\$ 12,763,665
Changes for the year			
Service cost	7,651,942		7,651,942
Interest	18,822,259		18,822,259
Change of benefit terms			
Effect of economic/demographic gains or losses	(598,069)		(598,069)
Changes of assumptions			
Contributions - employer		6,396,497	(6,396,497)
Contributions - employee		4,240,103	(4,240,103)
Net investment income		(4,034,708)	4,034,708
Benefit payments, including refunds of employee contributions	(10,082,225)	(10,082,225)	
Administrative expense		(171,308)	171,308
Other changes		31,166	(31,166)
Net changes	\$ 15,793,907	\$ (3,620,475)	\$ 19,414,382
Balance at 12/31/2018	\$ 245,458,496	\$ 213,280,449	\$ 32,178,047

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

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

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
County's net pension liability	\$ 66,099,515	\$ 32,178,047	\$ 3,933,867

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2019, the County recognized pension expense of \$9,895,100.

At September 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$	\$ 1,791,013
Changes in actuarial assumptions	\$ 548,330	\$
Difference between projected and actual investment earnings	\$ 13,589,529	\$
Contributions subsequent to the measurement date	\$ 4,619,251	\$
Total	\$ 18,757,110	\$ 1,791,013

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

\$4,619,251 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended Dec. 31:	
2019	\$ 4,525,176
2020	1,854,334
2021	1,762,921
2022	4,204,415
2023	
Thereafter	

L. Health Care Coverage

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The fund services claims for risk of loss of group health to which the County is exposed. All departments, with the exception of the Adult Probation department which is required to use the State's health insurance plan, participate in the fund. The fund allocates the cost of providing claims servicing, claims payments, and reinsurance costs by charging a premium to each department based on number and level of employees participating in the program. The County contributed \$727 per month per employee. This charge considers recent trends in actual claims experience of the County and makes provisions for catastrophic losses. A third party administers the plan. Amounts reported as liabilities in the self-insurance fund at September 30, 2019, for actual claims incurred and estimated claims incurred but not reported were \$1,264,753. 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 Sunlife Assurance Company.

The contract between Lubbock County and the third party administrator is renewable September 30, 2020, and terms of coverage and contribution costs are included in the contractual provisions.

In accordance with state statute, Lubbock County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Sun Life Insurance Company, a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$250,000 and for aggregate loss of \$1,000,000 annually. Other counties and/or their employees contributed to the self-insurance pool which was operated under contractual provisions of Article 4413(32c), Interlocal Cooperation Act.

Latest financial statement information is available for the self insurance fund for the year ended December 31, 2018, through Aetna Life Insurance Company.

Claims information is as follows:

Fiscal Year Ended	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2017	\$ 1,153,267	\$ 8,937,036	\$ 8,434,934	\$ 1,655,369
September 30, 2018	1,655,369	11,173,218	10,834,372	1,994,215
September 30, 2019	1,994,215	10,198,103	10,927,565	1,264,753

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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 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.

Activity in the University Medical Center's self insured health care claims liability accounts during 2017 is summarized below:

Balance, Beginning of the Year	\$ 2,287,000
Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years	17,587,000
Claims and Expenses Paid, Net	<u>(17,676,000)</u>
Balance, End of the Year	\$ <u>2,198,000</u>

M. Other Post-Employment Benefits

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

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

2. 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 THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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 Lubbock 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.

Employees covered by benefit terms:

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	78
Inactive employees entitled to but not yet receiving benefits	
Active employees	859
Total covered employees	<u>937</u>

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

3. Net OPEB Liability

The County's Net OPEB Liability was measured as of December 31, 2018, and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Salary Increases	.50% to 5.00% not including wage inflation of 3.25%
Discount Rate	3.71%

The Discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2018.

For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS).

Changes in Total OPEB Liability

Balance at 12/31/2017	\$ 36,682,869
Changes for the year	
Service cost	2,316,616
Interest on total OPEB liability	1,246,659
Change of benefit terms	(11,677,246)
Difference between expected and actual experience	(3,012,083)
Changes of assumptions or other inputs	(1,066,035)
Benefit payments	(355,555)
Net changes	(12,547,644)
Balance at 12/31/2018	<u>\$ 24,135,225</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 3.71%, 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 (2.71%) or 1-percentage-point higher (4.71%) than the current rate.

	1% Decrease in Discount Rate 2.71%	Discount Rate 3.71%	1% Increase in Discount Rate 4.71%
County's total OPEB liability	\$ 28,144,761	\$ 24,135,225	\$ 20,870,195

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

For the year ended September 30, 2019, the County recognized OPEB expense of (\$8,212,363).

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

At September 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ 2,720,915
Changes in actuarial assumptions	\$ 2,484,907	\$ 945,236
Contributions subsequent to the measurement date	\$ 468,941	\$
Total	<u>\$ 2,953,848</u>	<u>\$ 3,666,151</u>

\$468,941 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, 2020. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended Dec. 31:	
2020	\$ (98,392)
2021	(98,392)
2022	(98,392)
2023	(98,392)
2024	(98,392)
Thereafter	(689,284)
	<u>\$ (1,181,244)</u>

N. Commitments and Contingencies

1. Contingencies

The County participates in grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying basic financial statements for such contingencies.

The County entered into a lease purchase agreement for lighting retrofit, HVAC equipment replacement, and detention center controls upgrades. The agreement is dated October 1, 2019, and the amount to be financed is \$11,154,485. Payments in varying amounts are due quarterly beginning October 1, 2020. The interest rate is 2.58%. The County paid a \$550,000 down payment for the project in September 2019.

2. Litigation

Lubbock County is involved in various lawsuits and claims. Some are for alleged losses suffered and are being handled by the County's insurance carriers. Other matters handled by the Lubbock County Civil Division and outside counsel include various issues involving civil rights and discrimination claims. Although the outcome of these lawsuits and claims are not presently determinable, in the opinion of management the resolution of these matters will not have a material adverse effect on the County's financial position as of September 30, 2019.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

O. Tax Abatements

Lubbock County entered into an agreement with Xfab Texas, Inc. on September 22, 2014. The agreement was for Xfab Texas, Inc. to invest capital on a long-term basis for a valuation limitation of \$14,215,000. Tax abatement began January 1, 2017 and ends December 31, 2021. For fiscal year 2019, the total abatement was \$1,739,515.

Lubbock County entered into an agreement with United Supermarket on June 22, 2015. The agreement was for United Supermarket to invest capital on a long-term basis for a valuation limitation of \$1,200,000. Tax abatement began January 1, 2017 and ends December 31, 2026. For fiscal year 2019, the total abatement was \$906,472.

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 2019, the total abatement was \$13,075,575.

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 a long-term basis for a valuation limitation of \$100,000,000. Tax abatement will begin January 1, 2019 and ends December 31, 2028.

P. Financial Instruments

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

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

Q. Subsequent Events

Subsequent events were evaluated through March 18, 2020, which is the date the financial statements were available to be issued. No significant subsequent events have occurred prior to this date.

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 60,441,989	\$ 60,441,989	\$ 60,228,441	\$ (213,548)
Sales Tax	25,200,000	25,200,000	26,378,687	1,178,687
Licenses and permits	189,250	189,250	201,213	11,963
Intergovernmental	2,960,279	2,960,279	3,073,575	113,296
Fees of Office	3,467,775	3,467,775	3,021,709	(446,066)
Commissions	4,070,810	4,070,810	4,210,723	139,913
Charges for Services	1,890,500	1,890,500	2,224,461	333,961
Fines and Forfeitures	1,122,800	1,122,800	938,942	(183,858)
Investment Earnings	875,000	875,000	3,285,122	2,410,122
Other	2,004,053	2,004,053	2,237,752	233,699
Total revenues	<u>102,222,456</u>	<u>102,222,456</u>	<u>105,800,625</u>	<u>3,578,169</u>
Expenditures:				
Current:				
General Administration				
Commissioners Court	692,927	690,871	654,152	36,719
County Judge	190,529	239,580	216,468	23,112
County Clerk	1,424,078	1,364,671	1,213,881	150,790
Information Services	98,574	99,744	96,838	2,906
Technology and Information Systems	5,436,967	5,373,518	4,345,347	1,028,171
Self Insurance Claims	230,000	230,000	4,940	225,060
General Administration	12,148,493	5,804,291	2,325,169	3,479,122
Judicial Compliance	397,213	383,247	348,068	35,179
Total General Administration	<u>20,618,781</u>	<u>14,185,922</u>	<u>9,204,863</u>	<u>4,981,059</u>
Financial				
Treasurer	350,166	372,002	360,555	11,447
Tax Assessor	1,935,321	1,937,421	1,882,333	55,088
Purchasing	424,625	427,620	416,709	10,911
Auditor	1,322,805	1,281,309	1,172,075	109,234
Human Resources	682,811	704,949	670,260	34,689
Total Financial	<u>4,715,728</u>	<u>4,723,301</u>	<u>4,501,932</u>	<u>221,369</u>
Judicial				
Courts	4,148,159	4,156,180	4,033,558	122,622
Appellate Courts	23,498	35,588	25,052	10,536
District Clerk	1,763,586	1,752,590	1,720,746	31,844
Justice of the Peace, Precinct 1	327,988	347,057	339,166	7,891
Justice of the Peace, Precinct 2	289,032	285,150	264,753	20,397
Justice of the Peace, Precinct 3	305,590	315,106	288,487	26,619
Justice of the Peace, Precinct 4	342,613	355,841	340,837	15,004
Central Jury	312,900	342,900	304,636	38,264
Judicial	7,066,853	7,066,853	6,315,855	750,998
Total Judicial	<u>14,580,219</u>	<u>14,657,265</u>	<u>13,633,090</u>	<u>1,024,175</u>
Legal				
Criminal District Attorney	7,075,302	6,950,249	6,501,489	448,760
South Plains Auto Theft Task Force	3,000	3,000	2,978	22
Total Legal	<u>7,078,302</u>	<u>6,953,249</u>	<u>6,504,467</u>	<u>448,782</u>
Public Safety				
Constable 1	91,862	92,029	86,770	5,259
Constable 2	89,245	87,191	75,368	11,823
Constable 3	93,268	87,735	80,766	6,969
Constable 4	90,163	92,657	77,769	14,888

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<i>Medical Examiner</i>	2,389,305	2,878,886	2,565,591	313,295
<i>Sheriff</i>	12,486,057	12,736,746	12,394,610	342,136
<i>Detention Center</i>	24,559,810	24,692,473	24,353,111	339,362
<i>Inmate Transportation</i>	114,800	114,800	77,771	37,029
<i>Public Safety</i>	1,094,828	1,094,828	1,039,231	55,597
<i>Total Public Safety</i>	41,009,338	41,877,345	40,750,987	1,126,358
<i>Correctional</i>				
<i>Community Supervision Corrections Dept</i>	319,253	319,253	282,070	37,183
<i>Total Correctional</i>	319,253	319,253	282,070	37,183
<i>Facilities</i>				
<i>Maintenance</i>	7,118,326	7,096,914	6,202,328	894,586
<i>Total Facilities</i>	7,118,326	7,096,914	6,202,328	894,586
<i>Health</i>				
<i>Safety & Enviromental</i>	254,162	252,175	244,205	7,970
<i>Total Health</i>	254,162	252,175	244,205	7,970
<i>Welfare</i>				
<i>General Assistance</i>	550,982	541,700	469,981	71,719
<i>Veteran Services</i>	60,642	71,152	70,987	165
<i>Total Welfare</i>	611,624	612,852	540,968	71,884
<i>Conservation</i>				
<i>Texas AgriLIFE Extension</i>	338,415	332,455	296,104	36,351
<i>Total Conservation</i>	338,415	332,455	296,104	36,351
<i>Elections</i>				
<i>Elections</i>	1,986,560	2,103,992	1,555,429	548,563
<i>Total Elections</i>	1,986,560	2,103,992	1,555,429	548,563
<i>Culture/Recreation</i>				
<i>Library Services</i>	247,105	247,105	237,105	10,000
<i>Total Culture/Recreation</i>	247,105	247,105	237,105	10,000
<i>Transportation</i>				
<i>Public Works</i>	192,884	199,582	186,993	12,589
<i>Total Transportation</i>	192,884	199,582	186,993	12,589
<i>Capital Outlay</i>	1,104,701	6,468,037	5,864,567	603,470
<i>Total expenditures</i>	100,175,398	100,029,447	90,005,108	10,024,339
Excess (deficiency) of revenues (under) expenditures	2,047,058	2,193,009	15,795,517	13,602,508
Other financing sources (uses):				
<i>Transfers in</i>	4,000,000	4,000,000	4,000,000	
<i>Transfers out</i>	(12,758,351)	(12,904,302)	(12,000,664)	903,638
Total other financing sources (uses)	(8,758,351)	(8,904,302)	(8,000,664)	903,638
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(6,711,293)	(6,711,293)	7,794,853	14,506,146
Fund balances/equity, October 1	27,538,176	27,538,176	27,538,176	
Fund balances/equity, September 30	\$ 20,826,883	\$ 20,826,883	\$ 35,333,029	\$ 14,506,146

LUBBOCK COUNTY, TEXAS

PERMANENT IMPROVEMENT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 2,037,749	\$ 2,037,749	\$ 2,028,899	\$ (8,850)
<i>Investment Earnings</i>	35,000	35,000	76,051	41,051
<i>Other</i>	483,732	483,732	483,732	
Total revenues	<u>2,556,481</u>	<u>2,556,481</u>	<u>2,588,682</u>	<u>32,201</u>
Expenditures:				
Current:				
<i>Facilities</i>				
<i>Maintenance</i>	1,378,250	1,133,028	64,872	1,068,156
<i>Total Facilities</i>	<u>1,378,250</u>	<u>1,133,028</u>	<u>64,872</u>	<u>1,068,156</u>
<i>Capital Outlay</i>	<u>3,044,506</u>	<u>3,289,728</u>	<u>3,103,865</u>	<u>185,863</u>
Total expenditures	<u>4,422,756</u>	<u>4,422,756</u>	<u>3,168,737</u>	<u>1,254,019</u>
Excess (deficiency) of revenues (under) expenditures	<u>(1,866,275)</u>	<u>(1,866,275)</u>	<u>(580,055)</u>	<u>1,286,220</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,866,275)	(1,866,275)	(580,055)	1,286,220
Fund balances/equity, October 1	2,642,436	2,642,436	2,642,436	
Fund balances/equity, September 30	<u>\$ 776,161</u>	<u>\$ 776,161</u>	<u>\$ 2,062,381</u>	<u>\$ 1,286,220</u>

LUBBOCK COUNTY, TEXAS
REGIONAL PUBLIC DEFENDER- CAPITAL
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 2,388,494	\$ 2,388,494	\$ 2,358,308	\$ (30,186)
<i>Indigent Defense Grant</i>	3,000,000	2,000,000	2,000,000	
<i>Investment Earnings</i>			45,799	45,799
<i>Other</i>			176	176
Total revenues	<u>5,388,494</u>	<u>4,388,494</u>	<u>4,404,283</u>	<u>15,789</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries & Benefits</i>	4,347,054	5,198,742	4,357,075	841,667
<i>Supplies</i>	260,000	251,000	216,297	34,703
<i>Training/Dues</i>	500,000	510,000	526,149	(16,149)
<i>Professional/Contract Services</i>	339,910	371,812	348,175	23,637
<i>Other</i>	283,637	10,000		10,000
Total Judicial	<u>5,730,601</u>	<u>6,341,554</u>	<u>5,447,696</u>	<u>893,858</u>
Total expenditures	<u>5,730,601</u>	<u>6,341,554</u>	<u>5,447,696</u>	<u>893,858</u>
Excess (deficiency) of revenues (under) expenditures	<u>(1,342,107)</u>	<u>(1,953,060)</u>	<u>(1,043,413)</u>	<u>909,647</u>
Other financing sources (uses):				
<i>Transfers in</i>	127,877	127,877	127,877	
Total other financing sources (uses)	<u>127,877</u>	<u>127,877</u>	<u>127,877</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(214,230)</u>	<u>(1,825,183)</u>	<u>(915,536)</u>	<u>909,647</u>
Fund balances/equity, October 1	2,991,453	2,991,453	2,991,453	
Fund balances/equity, September 30	<u>\$ 2,777,223</u>	<u>\$ 1,166,270</u>	<u>\$ 2,075,917</u>	<u>\$ 909,647</u>

LUBBOCK COUNTY, TEXAS

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

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total Pension Liability										
Service Cost	\$ 7,651,942	\$ 7,917,153	\$ 7,911,550	\$ 7,564,459	\$ 6,939,843	\$	\$	\$	\$	
Interest (on the total pension liability)	18,822,259	17,570,237	16,090,635	15,205,988	14,000,099					
Effect of plan changes				(1,430,072)						
Effect of assumption changes or inputs		271,761		1,926,362						
Effect of economic/demographic gains or losses	(598,069)	(221,215)	(807,965)	(4,283,220)	549,801					
Benefit payments, including refunds of employee contributions	(10,082,225)	(9,559,285)	(8,395,263)	(7,597,829)	(6,722,749)					
Net Change in Total Pension Liability	15,793,907	15,978,651	14,798,957	11,385,688	14,766,994					
Total Pension Liability- Beginning	229,664,588	213,685,937	198,886,980	187,501,292	172,734,298					
Total Pension Liability- Ending (a)	\$ 245,458,495	\$ 229,664,588	\$ 213,685,937	\$ 198,886,980	\$ 187,501,292	\$	\$	\$	\$	\$
Plan Fiduciary Net Position										
Contributions- Employer	\$ 6,396,497	\$ 6,054,349	\$ 5,728,926	\$ 5,636,975	\$ 5,735,720	\$	\$	\$	\$	
Contributions- Employee	4,240,103	4,137,453	4,026,825	3,812,446	3,798,494					
Net Investment Income	(4,034,708)	27,573,116	12,938,238	(1,379,468)	10,930,992					
Benefit payments, including refunds of employee contributions	(10,082,225)	(9,559,285)	(8,395,263)	(7,597,829)	(6,722,749)					
Administrative Expense	(171,308)	(144,246)	(140,818)	(125,873)	(129,463)					
Other	31,166	7,117	(150,660)	(106,437)	(290,884)					
Net Change in Plan Fiduciary Net Position	\$ (3,620,475)	\$ 28,068,504	\$ 14,007,248	\$ 239,814	\$ 13,322,110	\$	\$	\$	\$	\$
Plan Fiduciary Net Position- Beginning	216,900,923	188,832,419	174,825,171	174,585,357	161,263,247					
Plan Fiduciary Net Position- Ending (b)	\$ 213,280,448	\$ 216,900,923	\$ 188,832,419	\$ 174,825,171	\$ 174,585,357	\$	\$	\$	\$	\$
Net Pension Liability- Ending (a) - (b)	\$ 32,178,047	\$ 12,763,665	\$ 24,853,518	\$ 24,061,809	\$ 12,915,935	\$	\$	\$	\$	\$
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	86.89%	94.44%	88.37%	87.90%	93.11%					
Covered Payroll	\$ 60,571,900	\$ 59,005,398	\$ 56,863,541	\$ 54,463,516	\$ 54,264,173	\$	\$	\$	\$	\$
Net Pension Liability as a Percentage of Covered Payroll	53.12%	21.63%	43.71%	44.18%	23.80%					

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

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

	Fiscal Year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution	\$ 6,326,213	\$ 6,324,917	\$ 5,978,906	\$ 5,697,771	\$ 5,621,943		\$	\$	\$	\$
Contributions in relation to the contractually required contribution	(6,326,213)	(6,324,917)	(5,978,906)	(5,697,771)	(5,621,943)					
Contribution deficiency (excess)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County's covered payroll	\$ 60,157,314	\$ 60,363,434	\$ 58,603,917	\$ 56,168,414	\$ 54,012,022		\$	\$	\$	\$
Contributions as a percentage of covered payroll	10.52%	10.48%	10.20%	10.14%	10.41%					

Note: GASB 68, Paragraph 81.2b requires that the data in this schedule be presented as of the County's current fiscal year as opposed to the time period covered by the measurement date of January 1, 2018 - December 31, 2018.

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

LUBBOCK COUNTY, TEXAS*SCHEDULE OF NET OPEB LIABILITY**LUBBOCK COUNTY RETIREE HEALTH CARE PLAN**LAST TEN FISCAL YEARS **

	Measurement Year Ended									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total OPEB Liability										
Service cost	\$ 2,316,616	\$ 1,910,500		\$	\$	\$	\$	\$	\$	\$
Interest on total OPEB liability	1,246,659	1,202,779								
Changes in benefit terms	(11,677,246)									
Differences between expected and actual experience	(3,012,083)	(65,130)								
Change in assumptions	(1,066,035)	3,227,335								
Benefit payments	\$ (355,555)	\$ (412,729)	\$	\$	\$	\$	\$	\$	\$	\$
Net Change in OPEB liability	(12,547,644)	5,862,755								
Total OPEB liability- beginning	36,682,869	30,820,114								
Total	<u>\$ 24,135,225</u>	<u>\$ 36,682,869</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
County's covered payroll	\$ 54,729,525	\$ 59,075,993	\$	\$	\$	\$	\$	\$	\$	\$
County's total OPEB liability as a percentage of its covered payroll	44.10%	62.09%								

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

LUBBOCK COUNTY, TEXAS**SCHEDULE OF THE COUNTY'S OPEB CONTRIBUTIONS****LUBBOCK COUNTY RETIREE HEALTH CARE PLAN****LAST TEN FISCAL YEARS ***

	Fiscal Year Ended									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Statutorily or contractually required County contribution	\$ 635,276	\$ 191,629	\$	\$	\$	\$	\$	\$	\$	\$
Contributions recognized by OPEB in relation to statutorily or contractually required contribution	(635,276)	(191,629)								
Contribution deficiency (excess)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County's covered payroll	\$ 60,157,314	\$ 60,363,434	\$	\$	\$	\$	\$	\$	\$	\$
Contributions as a percentage of covered payroll	1.06%	0.32%								

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

Note: The data in this schedule is presented as of the County's current fiscal year as opposed to the time period covered by the measurement date of January 1, 2018- December 31, 2018.

LUBBOCK COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Defined Benefit Pension Plan**Valuation Date:**

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	12.6 years (based on contribution rate calculated in 12/31/18 valuation)
Asset Valuation Method	5 Year Smoothed Market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Other Information:

Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	No changes in assumptions were reflected in the schedule.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	No changes in plan provisions were reflected in the schedule.

LUBBOCK COUNTY**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019****Other Post Employment Benefits****Valuation Date:**

December 31, 2018

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.50%
Salary Increases	.50% to 5.00%, not including wage inflation of 3.25%
Discount Rate	3.71% as of December 31, 2018
Demographic Assumption	Based on the experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS)
Health Care Trend Rates	Initial rate of 7.20% declining to an ultimate rate of 4.50% after 14 years; Ultimate trend rate includes a 0.25% adjustment for the excise tax
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.
Participation Rates	It was assumed that retirees would choose to receive retiree health care benefits based on age and service at retirement as follows:

<u>Years of Service</u>	<u>Retiring prior to age 65</u>	<u>Retiring on or after age 65</u>
15-19	45%	90%
20+	65%	90%

Other Information:

The discount rate changed from 3.31% as of December 31, 2017 to 3.71% as of December 31, 2018. Additionally, the health care trend rates were updated to reflect the plan's anticipated experience.

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

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.

LUBBOCK COUNTY

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2019

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

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

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a proposed operating budget for the fiscal year commencing the following October 1.
- 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, 2018 through September 30, 2019.
- 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. These violations are detailed in the notes to the financial statements on page 40.
- g. By law, appropriations for the total County budget cannot exceed the total resources that will be available for the year as forecasted by the County Auditor.
- h. The level of budgetary control (that is the level at which expenditures may not legally exceed appropriations) is established by organization within an individual fund.

*Combining Statements and Budget Comparisons
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

LUBBOCK COUNTY, TEXAS

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2019

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 11,935,365	\$ 660,760	\$ 2,231,805	\$ 14,827,930
<i>Investments</i>	12,722,563	1,125,078	3,800,099	17,647,740
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	1,308	25,749		27,057
<i>Other</i>	1,472,736	8,374	14,724	1,495,834
<i>Prepaid Items</i>	53,087			53,087
<i>Inventories</i>	1,459			1,459
Total Assets	<u>\$ 26,186,518</u>	<u>\$ 1,819,961</u>	<u>\$ 6,046,628</u>	<u>\$ 34,053,107</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 338,206	\$	\$	\$ 338,206
<i>Accounts Payable</i>	1,281,298		84,173	1,365,471
<i>Due to Other Funds</i>	647			647
<i>Accrued Wages</i>	367,170			367,170
Unearned Revenue:				
<i>Other</i>	276,227			276,227
Total Liabilities	<u>2,263,548</u>		<u>84,173</u>	<u>2,347,721</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>	808	15,875		16,683
Total Deferred Inflows of Resources	<u>808</u>	<u>15,875</u>		<u>16,683</u>
Fund Balances				
<i>Nonspendable</i>	54,546			54,546
Restricted For:				
<i>Debt Service</i>		1,804,086		1,804,086
<i>Capital Projects</i>			5,962,455	5,962,455
<i>County Road Construction & Maintenance</i>	3,886,656			3,886,656
<i>Parks and Recreation</i>	1,345,946			1,345,946
<i>Juvenile Services</i>	5,268,305			5,268,305
<i>Information and Technology</i>	814,784			814,784
<i>Election Services</i>	637,218			637,218
<i>Dispute Resolution</i>	62,871			62,871
<i>Criminal Justice</i>	1,003,657			1,003,657
<i>Child & Family Services</i>	16,926			16,926
<i>Law Library Program</i>	16,926			16,926
<i>Records Preservation</i>	7,104,951			7,104,951
<i>Court House Security</i>	11,030			11,030
<i>Historical Preservation Programs</i>	16,376			16,376
<i>Inmate Welfare</i>	2,945,258			2,945,258
<i>Venue Project</i>	736,712			736,712
Total Fund Balances	<u>23,922,162</u>	<u>1,804,086</u>	<u>5,962,455</u>	<u>31,688,703</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 26,186,518</u>	<u>\$ 1,819,961</u>	<u>\$ 6,046,628</u>	<u>\$ 34,053,107</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
Property Tax	\$ 405,780	\$ 7,975,886	\$	\$ 8,381,666
Hotel Tax	541,256			541,256
Vehicle Rental Tax	195,456			195,456
Intergovernmental	5,284,702			5,284,702
Fees of Office	2,012,287			2,012,287
Charges for Services	4,206,005			4,206,005
Fines and Forfeitures	144,546			144,546
Investment Earnings	452,785	50,968	32,792	536,545
Other	1,598,255		2,781	1,601,036
Total revenues	<u>14,841,072</u>	<u>8,026,854</u>	<u>35,573</u>	<u>22,903,499</u>
Expenditures:				
Current:				
General Administration	211,606			211,606
Judicial	187,642			187,642
Legal	1,737,464			1,737,464
Public Safety	1,997,029			1,997,029
Correctional	8,379,601			8,379,601
Elections	315,261			315,261
Culture/Recreation	344,691			344,691
Transportation	6,328,108			6,328,108
Capital Outlay	3,177,687		1,265,648	4,443,335
Debt Service:				
Principal Retirement		5,840,000		5,840,000
Interest and Fiscal Charges		1,308,768		1,308,768
Bond Issuance Costs			95,000	95,000
Total expenditures	<u>22,679,089</u>	<u>7,148,768</u>	<u>1,360,648</u>	<u>31,188,505</u>
Excess (deficiency) of revenues (under) expenditures	(7,838,017)	878,086	(1,325,075)	(8,285,006)
Other financing sources (uses):				
Transfers in	14,450,066		1,009,600	15,459,666
Transfers out	(3,586,879)			(3,586,879)
Issuance of Tax Road Bonds			5,015,000	5,015,000
Premium on Tax Road Bonds			209,301	209,301
Total other financing sources (uses)	<u>10,863,187</u>		<u>6,233,901</u>	<u>17,097,088</u>
Net change in fund balances	3,025,170	878,086	4,908,826	8,812,082
Fund balances/equity, October 1	20,896,992	926,000	1,053,629	22,876,621
Fund balances/equity, September 30	<u>\$ 23,922,162</u>	<u>\$ 1,804,086</u>	<u>\$ 5,962,455</u>	<u>\$ 31,688,703</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,235,824	\$ 242,471	\$ 58,488	\$ 87,679
<i>Investments</i>	2,104,242	412,859	99,588	149,293
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>		327	327	327
<i>Other</i>	458,593	1,688	442	641
<i>Prepaid Items</i>	551			
<i>Inventories</i>				
Total Assets	<u>\$ 3,799,210</u>	<u>\$ 657,345</u>	<u>\$ 158,845</u>	<u>\$ 237,940</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 83,045	\$ 1,999	\$ 2,040	\$ 1,489
<i>Accounts Payable</i>	692,026	2,801	6,151	1,998
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	84,945	2,606	2,879	2,093
<i>Unearned Revenue:</i>				
<i>Other</i>	96,371			
Total Liabilities	<u>956,387</u>	<u>7,406</u>	<u>11,070</u>	<u>5,580</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>		202	202	202
Total Deferred Inflows of Resources		<u>202</u>	<u>202</u>	<u>202</u>
Fund Balances				
<i>Nonspendable</i>	551			
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>	2,842,272			
<i>Parks and Recreation</i>		649,737	147,573	232,158
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
<i>Venue Project</i>				
Total Fund Balances	<u>2,842,823</u>	<u>649,737</u>	<u>147,573</u>	<u>232,158</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 3,799,210</u>	<u>\$ 657,345</u>	<u>\$ 158,845</u>	<u>\$ 237,940</u>

<u>Shallowater Park</u>	<u>New Road Fund</u>	<u>LCETRZ No. 1 Tax Increment Fund</u>	<u>Safe School Program/ JJAEP</u>	<u>Star Program</u>
\$ 118,885	\$ 234,898	\$ 151,145	\$ 3	\$ 90,065
202,427	399,962	257,356		
327				
1,153		1,023		18,750
<u>\$ 322,792</u>	<u>\$ 634,860</u>	<u>\$ 409,524</u>	<u>\$ 3</u>	<u>\$ 108,815</u>
\$ 1,339	\$	\$	\$	\$ 11,868
3,081				78,647
1,692				16,405
			3	1,895
<u>6,112</u>			<u>3</u>	<u>108,815</u>
202				
<u>202</u>				
316,478	634,860	409,524		
<u>316,478</u>	<u>634,860</u>	<u>409,524</u>		
<u>\$ 322,792</u>	<u>\$ 634,860</u>	<u>\$ 409,524</u>	<u>\$ 3</u>	<u>\$ 108,815</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund	Juvenile Food Service Fund
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,996,238	\$	\$ 145,381	\$
<i>Investments</i>	3,395,597			
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	14,008	63,329	104,129	33,329
<i>Prepaid Items</i>				
<i>Inventories</i>				
Total Assets	<u>\$ 5,405,843</u>	<u>\$ 63,329</u>	<u>\$ 249,510</u>	<u>\$ 33,329</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 49,731	\$ 27,926	\$ 95,550	\$ 3,570
<i>Accounts Payable</i>	37,582	8,953	45,182	25,598
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	50,225	26,450	108,778	4,161
Unearned Revenue:				
<i>Other</i>				
Total Liabilities	<u>137,538</u>	<u>63,329</u>	<u>249,510</u>	<u>33,329</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Juvenile Services</i>	5,268,305			
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
<i>Venue Project</i>				
Total Fund Balances	<u>5,268,305</u>			
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 5,405,843</u>	<u>\$ 63,329</u>	<u>\$ 249,510</u>	<u>\$ 33,329</u>

<u>Title IV-E</u>	<u>Re-Entry Drug Court</u>	<u>CJD DWI Court</u>	<u>On Line Access</u>	<u>CJD Drug Court</u>
\$ 2,381	\$	\$	\$ 116,646 198,614	\$
2,663	8,950	6,025	10,276	4,786
<u>\$ 5,044</u>	<u>\$ 8,950</u>	<u>\$ 6,025</u>	<u>\$ 325,536</u>	<u>\$ 4,786</u>
\$ 2,099 824	\$ 8,950	\$ 6,025	\$ 584	\$ 4,786
2,121				
<u>5,044</u>	<u>8,950</u>	<u>6,025</u>	<u>584</u>	<u>4,786</u>
			324,952	
<u>5,044</u>	<u>8,950</u>	<u>6,025</u>	<u>324,952</u> <u>325,536</u>	<u>4,786</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	CO- Drug Court Fee	Dispute Resolution Fund	USDA AG Mediation	Domestic Relations Office
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 84,472	\$ 35,372	\$	\$ 714
<i>Investments</i>	143,832	44,653		3,249
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	1,167	3,987	29,271	21,332
<i>Prepaid Items</i>				
<i>Inventories</i>				
Total Assets	\$ 229,471	\$ 84,012	\$ 29,271	\$ 25,295
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$ 5,835	\$ 1,798	\$ 2,929
<i>Accounts Payable</i>	2,833	8,234	25,941	5,045
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>		6,672	1,532	3,656
<i>Unearned Revenue:</i>				
<i>Other</i>		400		
Total Liabilities	2,833	21,141	29,271	11,630
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>		62,871		
<i>Criminal Justice</i>	226,638			
<i>Child & Family Services</i>				13,665
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
<i>Venue Project</i>				
Total Fund Balances	226,638	62,871		13,665
Total Liabilities, Deferred Inflows & Fund Balances	\$ 229,471	\$ 84,012	\$ 29,271	\$ 25,295

<u>HOT & STVR Tax</u>	<u>Law Library</u>	<u>Election Services Fund</u>	<u>Election Admin Fee Fund</u>	<u>Election Equipment Fund</u>
\$ 518,585	\$ 8,367 14,244	\$	\$ 52,400 89,222	\$ 138,816 236,364
218,127	3,513	145,609	290 52,536	793
<u>\$ 736,712</u>	<u>\$ 26,124</u>	<u>\$ 145,609</u>	<u>\$ 194,448</u>	<u>\$ 375,973</u>
\$	\$ 2,686 2,115 4,397	\$ 26,276	\$	\$
	<u>9,198</u>	<u>26,276</u>		
			52,536	
		119,333	141,912	375,973
	16,926			
<u>736,712</u> <u>736,712</u>	<u>16,926</u>	<u>119,333</u>	<u>194,448</u>	<u>375,973</u>
<u>\$ 736,712</u>	<u>\$ 26,124</u>	<u>\$ 145,609</u>	<u>\$ 194,448</u>	<u>\$ 375,973</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	Historical Cannon Restoration	Records Preservation Dist. Clerk	Co. Clerk Records Preservation	County Records Preservation
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 5,174	\$ 28,492	\$ 1,279,398	\$ 175,793
<i>Investments</i>		48,515	2,178,432	299,324
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	13	702	19,532	2,464
<i>Prepaid Items</i>				
<i>Inventories</i>				1,459
Total Assets	<u>\$ 5,187</u>	<u>\$ 77,709</u>	<u>\$ 3,477,362</u>	<u>\$ 479,040</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$ 2,142	\$ 1,966
<i>Accounts Payable</i>			2,797	205
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>			2,509	3,514
Unearned Revenue:				
<i>Other</i>				
Total Liabilities			<u>7,448</u>	<u>5,685</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				1,459
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>		77,709	3,469,914	471,896
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>	5,187			
<i>Inmate Welfare</i>				
<i>Venue Project</i>				
Total Fund Balances	<u>5,187</u>	<u>77,709</u>	<u>3,469,914</u>	<u>473,355</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 5,187</u>	<u>\$ 77,709</u>	<u>\$ 3,477,362</u>	<u>\$ 479,040</u>

<u>Court House Security</u>	<u>Court Record Preservation</u>	<u>Historical Commission</u>	<u>Child Abuse Prevention</u>	<u>Justice Court Technology</u>
\$ 5,955	\$ 79,053	\$ 4,148	\$ 1,204	\$ 111,684
10,140	134,605	7,063	2,049	190,164
1,745	1,535	28	8	756
<u>\$ 17,840</u>	<u>\$ 215,193</u>	<u>\$ 11,239</u>	<u>\$ 3,261</u>	<u>\$ 302,604</u>
\$ 2,995	\$	\$ 50	\$	\$ 135
1,113				
2,702				
<u>6,810</u>	<u></u>	<u>50</u>	<u></u>	<u>135</u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
				302,469
			3,261	
11,030	215,193			
		11,189		
<u>11,030</u>	<u>215,193</u>	<u>11,189</u>	<u>3,261</u>	<u>302,469</u>
<u>\$ 17,840</u>	<u>\$ 215,193</u>	<u>\$ 11,239</u>	<u>\$ 3,261</u>	<u>\$ 302,604</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	Co & Dist Court Technology	Dist Court Record Technology	County Clerk Archive	Sheriff Contraband Fund
ASSETS				
Assets:				
Pooled Cash & Cash Equivalents	\$ 25,965	\$ 42,835	\$ 1,056,618	\$ 437,509
Investments	44,210	72,936	1,799,105	
Receivables (net of allowances for uncollectibles):				
Taxes				
Other	266	1,151	17,890	
Prepaid Items				
Inventories				
Total Assets	<u>\$ 70,441</u>	<u>\$ 116,922</u>	<u>\$ 2,873,613</u>	<u>\$ 437,509</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Payroll Taxes and Related Items	\$	\$	\$	\$
Accounts Payable			3,374	
Due to Other Funds				
Accrued Wages				
Unearned Revenue:				
Other				
Total Liabilities			<u>3,374</u>	
Deferred Inflows of Resources:				
Unavailable Revenue- Property Taxes				
Total Deferred Inflows of Resources				
Fund Balances				
Nonspendable				
Restricted For:				
County Road Construction & Maintenance				
Parks and Recreation				
Juvenile Services				
Information and Technology	70,441	116,922		
Election Services				
Dispute Resolution				
Criminal Justice				437,509
Child & Family Services				
Law Library Program				
Records Preservation			2,870,239	
Court House Security				
Historical Preservation Programs				
Inmate Welfare				
Venue Project				
Total Fund Balances	<u>70,441</u>	<u>116,922</u>	<u>2,870,239</u>	<u>437,509</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 70,441</u>	<u>\$ 116,922</u>	<u>\$ 2,873,613</u>	<u>\$ 437,509</u>

<u>Inmate Supply Fund</u>	<u>Homeland Security Fund</u>	<u>LEOSE Sheriff</u>	<u>Sheriff Commissary Salary Fund</u>	<u>TAG Grant</u>
\$ 2,945,258	\$	\$ 46,478 79,138	\$ 61,890 105,380	\$
	13,230	315		73,200
<u>\$ 2,945,258</u>	<u>\$ 13,230</u>	<u>\$ 125,931</u>	<u>\$ 167,270</u>	<u>\$ 73,200</u>
\$	\$ 13,230	\$	\$ 15,465 5,760	\$ 4,085 63,312
			15,719	5,803
<u></u>	<u>13,230</u>	<u></u>	<u>36,944</u>	<u>73,200</u>
<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
		125,931	130,326	
2,945,258				
<u>2,945,258</u>	<u></u>	<u>125,931</u>	<u>130,326</u>	<u></u>
<u>\$ 2,945,258</u>	<u>\$ 13,230</u>	<u>\$ 125,931</u>	<u>\$ 167,270</u>	<u>\$ 73,200</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	JMHCP Grant	CDA Business Crimes	CDA Contraband Fund
ASSETS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$	\$ 30,165	\$ 53,735
<i>Investments</i>			
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>			
<i>Other</i>	27,290		
<i>Prepaid Items</i>			
<i>Inventories</i>			
Total Assets	<u>\$ 27,290</u>	<u>\$ 30,165</u>	<u>\$ 53,735</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$	\$	\$
<i>Accounts Payable</i>	27,290		
<i>Due to Other Funds</i>		647	
<i>Accrued Wages</i>			
Unearned Revenue:			
<i>Other</i>			
Total Liabilities	<u>27,290</u>	<u>647</u>	
Deferred Inflows of Resources:			
<i>Unavailable Revenue- Property Taxes</i>			
Total Deferred Inflows of Resources			
Fund Balances			
<i>Nonspendable</i>			
<i>Restricted For:</i>			
<i>County Road Construction & Maintenance</i>			
<i>Parks and Recreation</i>			
<i>Juvenile Services</i>			
<i>Information and Technology</i>			
<i>Election Services</i>			
<i>Dispute Resolution</i>			
<i>Criminal Justice</i>		29,518	53,735
<i>Child & Family Services</i>			
<i>Law Library Program</i>			
<i>Records Preservation</i>			
<i>Court House Security</i>			
<i>Historical Preservation Programs</i>			
<i>Inmate Welfare</i>			
<i>Venue Project</i>			
Total Fund Balances		<u>29,518</u>	<u>53,735</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 27,290</u>	<u>\$ 30,165</u>	<u>\$ 53,735</u>

South Plains Auto Task Force	JAG Justice Assistance	CDA VOCA Victim Advocacy	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 41,662	\$ 182,571	\$ 948	\$ 11,935,365
			12,722,563
150,483		8,254	1,308
			1,472,736
			53,087
			1,459
<u>\$ 192,145</u>	<u>\$ 182,571</u>	<u>\$ 9,202</u>	<u>\$ 26,186,518</u>
\$ 13,907	\$	\$ 3,742	\$ 338,206
123,284	45,811	1,305	1,281,298
14,156		4,155	647
			367,170
40,798	136,760		276,227
<u>192,145</u>	<u>182,571</u>	<u>9,202</u>	<u>2,263,548</u>
			808
			<u>808</u>
			54,546
			3,886,656
			1,345,946
			5,268,305
			814,784
			637,218
			62,871
			1,003,657
			16,926
			16,926
			7,104,951
			11,030
			16,376
			2,945,258
			736,712
			<u>23,922,162</u>
<u>\$ 192,145</u>	<u>\$ 182,571</u>	<u>\$ 9,202</u>	<u>\$ 26,186,518</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
Revenue:				
Taxes				
Property Tax	\$	\$ 101,445	\$ 101,445	\$ 101,445
Hotel Tax				
Vehicle Rental Tax				
Intergovernmental	638,714			
Fees of Office				
Charges for Services	2,736,068			
Fines and Forfeitures				
Investment Earnings	103,040	12,349	3,292	4,360
Other	295,306	9,409	5,400	6,570
Total revenues	<u>3,773,128</u>	<u>123,203</u>	<u>110,137</u>	<u>112,375</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Elections				
Culture/Recreation		85,240	107,715	72,373
Transportation	6,328,108			
Capital Outlay	1,863,824			
Total expenditures	<u>8,191,932</u>	<u>85,240</u>	<u>107,715</u>	<u>72,373</u>
Excess (deficiency) of revenues (under) expenditures	(4,418,804)	37,963	2,422	40,002
Other financing sources (uses):				
Transfers in	5,228,943			
Transfers out				
Total other financing sources (uses)	<u>5,228,943</u>			
Net change in fund balances	810,139	37,963	2,422	40,002
Fund balances/equity, October 1	2,032,684	611,774	145,151	192,156
Fund balances/equity, September 30	<u>\$ 2,842,823</u>	<u>\$ 649,737</u>	<u>\$ 147,573</u>	<u>\$ 232,158</u>

<u>Shallowater Park</u>	<u>New Road Fund</u>	<u>LCETRZ No. 1 Tax Increment Fund</u>	<u>Safe School Program/ JJAEP</u>	<u>TJJD-R Regional Diversion</u>
\$ 101,445	\$	\$	\$	\$
			42,281	26,708
6,164		6,818		
3,771				
<u>111,380</u>		<u>6,818</u>	<u>42,281</u>	<u>26,708</u>
			42,281	26,708
79,363				
<u>79,363</u>			<u>42,281</u>	<u>26,708</u>
32,017		6,818		
		145,950		
	(690,000)			
	<u>(690,000)</u>	<u>145,950</u>		
32,017	(690,000)	152,768		
284,461	1,324,860	256,756		
<u>\$ 316,478</u>	<u>\$ 634,860</u>	<u>\$ 409,524</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Star Program	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Hotel Tax				
Vehicle Rental Tax				
Intergovernmental	352,395		1,634,672	311,925
Fees of Office		4,634		1,012,692
Charges for Services				
Fines and Forfeitures				
Investment Earnings		100,076		
Other		1,849		
Total revenues	<u>352,395</u>	<u>106,559</u>	<u>1,634,672</u>	<u>1,324,617</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional	496,016	1,907,971	1,714,347	3,696,422
Elections				
Culture/Recreation				
Transportation				
Capital Outlay		31,155		13,493
Total expenditures	<u>496,016</u>	<u>1,939,126</u>	<u>1,714,347</u>	<u>3,709,915</u>
Excess (deficiency) of revenues (under) expenditures	(143,621)	(1,832,567)	(79,675)	(2,385,298)
Other financing sources (uses):				
Transfers in	143,621	6,000,000	79,675	2,385,298
Transfers out		(2,896,879)		
Total other financing sources (uses)	<u>143,621</u>	<u>3,103,121</u>	<u>79,675</u>	<u>2,385,298</u>
Net change in fund balances		1,270,554		
Fund balances/equity, October 1		3,997,751		
Fund balances/equity, September 30	<u>\$</u>	<u>\$ 5,268,305</u>	<u>\$</u>	<u>\$</u>

<u>Juvenile Food Service Fund</u>	<u>Title IV-E</u>	<u>Re-Entry Drug Court</u>	<u>CJD DWI Court</u>	<u>On Line Access</u>
\$	\$	\$	\$	\$
177,708	29,862	31,283	21,074	53,072
				5,647
<u>177,708</u>	<u>29,862</u>	<u>31,283</u>	<u>21,074</u>	<u>58,719</u>
		31,283	21,074	5,636
357,868	137,988			
<u>357,868</u>	<u>137,988</u>	<u>31,283</u>	<u>21,074</u>	<u>5,636</u>
(180,160)	(108,126)			53,083
180,160	108,126			
<u>180,160</u>	<u>108,126</u>			
				53,083
				271,869
\$ <u><u> </u></u>	\$ <u><u> </u></u>	\$ <u><u> </u></u>	\$ <u><u> </u></u>	\$ <u><u>324,952</u></u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	LC Private Defender Evaluation Grant	CJD Drug Court	CO- Drug Court Fee	Dispute Resolution Fund
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Hotel Tax				
Vehicle Rental Tax				
Intergovernmental	45,000	18,754		
Fees of Office			20,108	326,678
Charges for Services				
Fines and Forfeitures				
Investment Earnings			4,250	834
Other				
Total revenues	<u>45,000</u>	<u>18,754</u>	<u>24,358</u>	<u>327,512</u>
Expenditures:				
Current:				
General Administration				
Judicial	45,000	18,754	17,873	
Legal				300,383
Public Safety				
Correctional				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Total expenditures	<u>45,000</u>	<u>18,754</u>	<u>17,873</u>	<u>300,383</u>
Excess (deficiency) of revenues (under) expenditures			6,485	27,129
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances			6,485	27,129
Fund balances/equity, October 1			220,153	35,742
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 226,638</u>	<u>\$ 62,871</u>

<u>USDA AG Mediation</u>	<u>Domestic Relations Office</u>	<u>HOT & STVR Tax</u>	<u>Law Library</u>	<u>Election Services Fund</u>
\$	\$	\$	\$	\$
		541,256		
80,506		195,456		
894	198,140			
			170,459	197,913
			173	
34,503			541	
<u>115,903</u>	<u>198,140</u>	<u>736,712</u>	<u>171,173</u>	<u>197,913</u>
115,903	190,071		82,183	
				197,913
			82,317	
<u>115,903</u>	<u>190,071</u>		<u>164,500</u>	<u>197,913</u>
	8,069	736,712	6,673	
			8,198	
			8,198	
	8,069	736,712	14,871	
	5,596		2,055	119,333
\$ <u><u>115,903</u></u>	\$ <u><u>13,665</u></u>	\$ <u><u>736,712</u></u>	\$ <u><u>16,926</u></u>	\$ <u><u>119,333</u></u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Election Admin Fee Fund	Election Equipment Fund	Historical Cannon Restoration	Records Preservation Dist. Clerk
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Hotel Tax				
Vehicle Rental Tax				
Intergovernmental				
Fees of Office				19,649
Charges for Services	25,697	58,542		
Fines and Forfeitures				
Investment Earnings	2,136	5,830	95	1,460
Other				
Total revenues	<u>27,833</u>	<u>64,372</u>	<u>95</u>	<u>21,109</u>
Expenditures:				
Current:				
General Administration				
Judicial				17,206
Legal				
Public Safety				
Correctional				
Elections	37,848	79,500		
Culture/Recreation				
Transportation				
Capital Outlay				
Total expenditures	<u>37,848</u>	<u>79,500</u>	<u></u>	<u>17,206</u>
Excess (deficiency) of revenues (under) expenditures	(10,015)	(15,128)	95	3,903
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balances	(10,015)	(15,128)	95	3,903
Fund balances/equity, October 1	204,463	391,101	5,092	73,806
Fund balances/equity, September 30	<u>\$ 194,448</u>	<u>\$ 375,973</u>	<u>\$ 5,187</u>	<u>\$ 77,709</u>

<u>Co. Clerk Records Preservation</u>	<u>County Records Preservation</u>	<u>Court House Security</u>	<u>Court Record Preservation</u>	<u>Historical Commission</u>
\$	\$	\$	\$	\$
529,596	55,894	105,916	49,565	
60,323	8,562	31	3,880	9,975
<u>589,919</u>	<u>64,456</u>	<u>105,947</u>	<u>53,445</u>	<u>9,975</u>
69,068	52,925		21,222	7,236
		99,611		
<u>500,000</u>	<u>75,000</u>	<u>99,611</u>	<u>75,000</u>	<u>7,236</u>
<u>569,068</u>	<u>127,925</u>		<u>96,222</u>	
20,851	(63,469)	6,336	(42,777)	2,739
				8,100
				<u>8,100</u>
20,851	(63,469)	6,336	(42,777)	10,839
<u>3,449,063</u>	<u>536,824</u>	<u>4,694</u>	<u>257,970</u>	<u>350</u>
<u>\$ 3,469,914</u>	<u>\$ 473,355</u>	<u>\$ 11,030</u>	<u>\$ 215,193</u>	<u>\$ 11,189</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Child Abuse Prevention	Justice Court Technology	Co & Dist Court Technology	Dist Court Record Technology
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Hotel Tax				
Vehicle Rental Tax				
Intergovernmental				
Fees of Office	62	25,002	4,583	33,947
Charges for Services				
Fines and Forfeitures				
Investment Earnings	60	5,433	1,268	2,200
Other				
Total revenues	<u>122</u>	<u>30,435</u>	<u>5,851</u>	<u>36,147</u>
Expenditures:				
Current:				
General Administration				
Judicial		10,466		20,350
Legal				
Public Safety				
Correctional				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay		75,000		25,000
Total expenditures	<u></u>	<u>85,466</u>	<u></u>	<u>45,350</u>
Excess (deficiency) of revenues (under) expenditures	122	(55,031)	5,851	(9,203)
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>	<u></u>
Net change in fund balances	122	(55,031)	5,851	(9,203)
Fund balances/equity, October 1	3,139	357,500	64,590	126,125
Fund balances/equity, September 30	<u>\$ 3,261</u>	<u>\$ 302,469</u>	<u>\$ 70,441</u>	<u>\$ 116,922</u>

<u>County Clerk Archive</u>	<u>Sheriff Contraband Fund</u>	<u>Inmate Supply Fund</u>	<u>VINE</u>	<u>Homeland Security Fund</u>
\$	\$	\$	\$	\$
525,706			28,547	75,125
49,784	144,546			
	7,540	41,656		
	20,431	923,621		
<u>575,490</u>	<u>172,517</u>	<u>965,277</u>	<u>28,547</u>	<u>75,125</u>
61,155				
	93,081	651,438	28,547	8,000
250,000	10,550			67,125
<u>311,155</u>	<u>103,631</u>	<u>651,438</u>	<u>28,547</u>	<u>75,125</u>
264,335	68,886	313,839		
264,335	68,886	313,839		
2,605,904	368,623	2,631,419		
<u>\$ 2,870,239</u>	<u>\$ 437,509</u>	<u>\$ 2,945,258</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	LEOSE Sheriff	Sheriff Commissary Salary Fund	LECD Emergency Communications
Revenue:			
Taxes			
Property Tax	\$	\$	\$
Hotel Tax			
Vehicle Rental Tax			
Intergovernmental	23,824	506,064	5,424
Fees of Office			
Charges for Services			
Fines and Forfeitures			
Investment Earnings	2,245		
Other			
Total revenues	<u>26,069</u>	<u>506,064</u>	<u>5,424</u>
Expenditures:			
Current:			
General Administration			
Judicial			
Legal			
Public Safety		529,270	5,424
Correctional			
Elections			
Culture/Recreation			
Transportation			
Capital Outlay			
Total expenditures	<u></u>	<u>529,270</u>	<u>5,424</u>
Excess (deficiency) of revenues (under) expenditures	26,069	(23,206)	
Other financing sources (uses):			
Transfers in			
Transfers out			
Total other financing sources (uses)	<u></u>	<u></u>	<u></u>
Net change in fund balances	26,069	(23,206)	
Fund balances/equity, October 1	99,862	153,532	
Fund balances/equity, September 30	<u>\$ 125,931</u>	<u>\$ 130,326</u>	<u>\$</u>

<u>TAG Grant</u>	<u>JMHCP Grant</u>	<u>CDA Business Crimes</u>	<u>CDA Contraband Fund</u>	<u>South Plains Auto Task Force</u>
\$	\$	\$	\$	\$
613,637	65,109	63,475		405,853
		1,955	1,349	
	12,135	12,904	129,729	142,086
<u>613,637</u>	<u>77,244</u>	<u>78,334</u>	<u>131,078</u>	<u>547,939</u>
504,414	77,244	82,934	105,819	686,486
109,223				
<u>613,637</u>	<u>77,244</u>	<u>82,934</u>	<u>105,819</u>	<u>686,486</u>
		(4,600)	25,259	(138,547)
				138,547
				<u>138,547</u>
		(4,600)	25,259	
		34,118	28,476	
\$	\$	\$	\$	\$
<u>613,637</u>	<u>77,244</u>	<u>29,518</u>	<u>53,735</u>	<u>138,547</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	JAG Justice Assistance	CDA VOCA Victim Advocacy	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:			
Taxes			
Property Tax	\$	\$	\$ 405,780
Hotel Tax			541,256
Vehicle Rental Tax			195,456
Intergovernmental	56,445	93,792	5,284,702
Fees of Office			2,012,287
Charges for Services			4,206,005
Fines and Forfeitures			144,546
Investment Earnings			452,785
Other			1,598,255
Total revenues	<u>56,445</u>	<u>93,792</u>	<u>14,841,072</u>
Expenditures:			
Current:			
General Administration			211,606
Judicial			187,642
Legal	56,445	117,240	1,737,464
Public Safety			1,997,029
Correctional			8,379,601
Elections			315,261
Culture/Recreation			344,691
Transportation			6,328,108
Capital Outlay			3,177,687
Total expenditures	<u>56,445</u>	<u>117,240</u>	<u>22,679,089</u>
Excess (deficiency) of revenues (under) expenditures		(23,448)	(7,838,017)
Other financing sources (uses):			
Transfers in		23,448	14,450,066
Transfers out			(3,586,879)
Total other financing sources (uses)		<u>23,448</u>	<u>10,863,187</u>
Net change in fund balances			3,025,170
Fund balances/equity, October 1			20,896,992
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 23,922,162</u>

LUBBOCK COUNTY, TEXAS
CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 415,000	\$ 415,000	\$ 638,714	\$ 223,714
Charges for Services	2,757,000	2,757,000	2,736,068	(20,932)
Investment Earnings	14,000	14,000	103,040	89,040
Other	259,500	259,500	295,306	35,806
Total revenues	<u>3,445,500</u>	<u>3,445,500</u>	<u>3,773,128</u>	<u>327,628</u>
Expenditures:				
Current:				
Transportation				
Salaries & Benefits	3,038,943	3,038,943	2,905,130	133,813
Supplies	1,453,000	1,186,000	687,307	498,693
Maintenance	928,000	845,500	606,235	239,265
Utilities	51,000	53,500	37,880	15,620
Training/Dues	15,300	15,300	7,540	7,760
Professional/Contract Services	125,000	612,000	573,885	38,115
Rental/Leases	130,000	30,000	10,131	19,869
Other	1,550,000	1,500,000	1,500,000	
Total Transportation	<u>7,291,243</u>	<u>7,281,243</u>	<u>6,328,108</u>	<u>953,135</u>
Capital Outlay	<u>1,720,040</u>	<u>1,730,040</u>	<u>1,863,824</u>	<u>(133,784)</u>
Total expenditures	<u>9,011,283</u>	<u>9,011,283</u>	<u>8,191,932</u>	<u>819,351</u>
Excess (deficiency) of revenues (under) expenditures	<u>(5,565,783)</u>	<u>(5,565,783)</u>	<u>(4,418,804)</u>	<u>1,146,979</u>
Other financing sources (uses):				
Transfers in	5,228,943	5,228,943	5,228,943	
Total other financing sources (uses)	<u>5,228,943</u>	<u>5,228,943</u>	<u>5,228,943</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(336,840)</u>	<u>(336,840)</u>	<u>810,139</u>	<u>1,146,979</u>
Fund balances/equity, October 1	2,032,684	2,032,684	2,032,684	
Fund balances/equity, September 30	<u>\$ 1,695,844</u>	<u>\$ 1,695,844</u>	<u>\$ 2,842,823</u>	<u>\$ 1,146,979</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-6**

PRECINCT 1 PARK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 101,926	\$ 101,926	\$ 101,445	\$ (481)
Investment Earnings	8,000	8,000	12,349	4,349
Other			9,409	9,409
Total revenues	<u>109,926</u>	<u>109,926</u>	<u>123,203</u>	<u>13,277</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	76,083	76,083	74,558	1,525
Supplies	5,000	5,000	2,297	2,703
Maintenance	5,000	5,000	1,744	3,256
Utilities	8,000	8,000	6,641	1,359
Professional Contract Services	100,000	100,000		100,000
Total Culture/Recreation	<u>194,083</u>	<u>194,083</u>	<u>85,240</u>	<u>108,843</u>
Total expenditures	<u>194,083</u>	<u>194,083</u>	<u>85,240</u>	<u>108,843</u>
Excess (deficiency) of revenues (under) expenditures	<u>(84,157)</u>	<u>(84,157)</u>	<u>37,963</u>	<u>122,120</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(84,157)	(84,157)	37,963	122,120
Fund balances/equity, October 1	611,774	611,774	611,774	
Fund balances/equity, September 30	<u>\$ 527,617</u>	<u>\$ 527,617</u>	<u>\$ 649,737</u>	<u>\$ 122,120</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-7

SLATON/ROOSEVELT PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 101,926	\$ 101,926	\$ 101,445	\$ (481)
Investment Earnings	3,000	3,000	3,292	292
Other	8,000	8,000	5,400	(2,600)
Total revenues	<u>112,926</u>	<u>112,926</u>	<u>110,137</u>	<u>(2,789)</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	107,049	107,049	77,864	29,185
Supplies	4,500	7,000	3,422	3,578
Maintenance	47,400	31,900	13,145	18,755
Utilities	7,500	20,500	13,284	7,216
Professional Contract Services	1,200	1,200		1,200
Total Culture/Recreation	<u>167,649</u>	<u>167,649</u>	<u>107,715</u>	<u>59,934</u>
Capital Outlay	<u>6,000</u>	<u>6,000</u>		<u>6,000</u>
Total expenditures	<u>173,649</u>	<u>173,649</u>	<u>107,715</u>	<u>65,934</u>
Excess (deficiency) of revenues (under) expenditures	<u>(60,723)</u>	<u>(60,723)</u>	<u>2,422</u>	<u>63,145</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(60,723)	(60,723)	2,422	63,145
Fund balances/equity, October 1	145,151	145,151	145,151	
Fund balances/equity, September 30	<u>\$ 84,428</u>	<u>\$ 84,428</u>	<u>\$ 147,573</u>	<u>\$ 63,145</u>

LUBBOCK COUNTY, TEXAS

IDALOU/NEW DEAL PARKS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-8

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 101,926	\$ 101,926	\$ 101,445	\$ (481)
Investment Earnings	3,000	3,000	4,360	1,360
Other	6,200	6,200	6,570	370
Total revenues	<u>111,126</u>	<u>111,126</u>	<u>112,375</u>	<u>1,249</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	66,228	66,228	60,827	5,401
Supplies	6,000	6,000	2,282	3,718
Maintenance	16,000	16,000	1,442	14,558
Utilities	16,000	16,000	7,822	8,178
Total Culture/Recreation	<u>104,228</u>	<u>104,228</u>	<u>72,373</u>	<u>31,855</u>
Capital Outlay	<u>156,000</u>	<u>156,000</u>		<u>156,000</u>
Total expenditures	<u>260,228</u>	<u>260,228</u>	<u>72,373</u>	<u>187,855</u>
Excess (deficiency) of revenues (under) expenditures	<u>(149,102)</u>	<u>(149,102)</u>	<u>40,002</u>	<u>189,104</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(149,102)	(149,102)	40,002	189,104
Fund balances/equity, October 1	192,156	192,156	192,156	
Fund balances/equity, September 30	<u>\$ 43,054</u>	<u>\$ 43,054</u>	<u>\$ 232,158</u>	<u>\$ 189,104</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-9

SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 101,926	\$ 101,926	\$ 101,445	\$ (481)
Investment Earnings	4,500	4,500	6,164	1,664
Other	2,500	2,500	3,771	1,271
Total revenues	<u>108,926</u>	<u>108,926</u>	<u>111,380</u>	<u>2,454</u>
Expenditures:				
Current:				
Culture/Recreation				
Salaries & Benefits	64,211	64,211	55,926	8,285
Supplies	9,000	9,000	5,220	3,780
Maintenance	14,000	15,000	4,952	10,048
Utilities	15,000	15,000	13,265	1,735
Professional Contract Services	2,500	2,500		2,500
Total Culture/Recreation	<u>104,711</u>	<u>105,711</u>	<u>79,363</u>	<u>26,348</u>
Capital Outlay	<u>50,000</u>	<u>49,000</u>		<u>49,000</u>
Total expenditures	<u>154,711</u>	<u>154,711</u>	<u>79,363</u>	<u>75,348</u>
Excess (deficiency) of revenues (under) expenditures	<u>(45,785)</u>	<u>(45,785)</u>	<u>32,017</u>	<u>77,802</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(45,785)	(45,785)	32,017	77,802
Fund balances/equity, October 1	284,461	284,461	284,461	
Fund balances/equity, September 30	<u>\$ 238,676</u>	<u>\$ 238,676</u>	<u>\$ 316,478</u>	<u>\$ 77,802</u>

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

NEW ROAD FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Total revenues	\$	\$	\$	\$
Expenditures:				
<i>Transportation</i>				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures				
Other financing sources (uses):				
<i>Transfers out</i>	(690,000)	(690,000)	(690,000)	
Total other financing sources (uses)	(690,000)	(690,000)	(690,000)	
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(690,000)	(690,000)	(690,000)	
Fund balances/equity, October 1	1,324,860	1,324,860	1,324,860	
Fund balances/equity, September 30	\$ 634,860	\$ 634,860	\$ 634,860	\$

LUBBOCK COUNTY, TEXAS

LCETRS NO 1 TAX INCREMENT FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-11

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	\$ 6,818	\$ 6,818
Total revenues			6,818	6,818
Expenditures:				
<i>Capital Outlay</i>	254,655	400,006		400,006
Total expenditures	254,655	400,006		400,006
Excess (deficiency) of revenues (under) expenditures	(254,655)	(400,006)	6,818	406,824
Other financing sources (uses):				
<i>Transfers in</i>		145,951	145,950	(1)
Total other financing sources (uses)		145,951	145,950	(1)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(254,655)	(254,055)	152,768	406,823
Fund balances/equity, October 1	256,756	256,756	256,756	
Fund balances/equity, September 30	\$ 2,101	\$ 2,701	\$ 409,524	\$ 406,823

LUBBOCK COUNTY, TEXAS
SAFE SCHOOL PROGRAM/ JJAEP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 80,000	\$ 88,640	\$ 42,281	\$ (46,359)
Total revenues	<u>80,000</u>	<u>88,640</u>	<u>42,281</u>	<u>(46,359)</u>
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Supplies</i>		8,640	8,638	2
<i>Professional Contract Services</i>	80,000	80,000	33,643	46,357
Total <i>Correctional</i>	<u>80,000</u>	<u>88,640</u>	<u>42,281</u>	<u>46,359</u>
Total expenditures	<u>80,000</u>	<u>88,640</u>	<u>42,281</u>	<u>46,359</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-13**

TJJD-R REGIONAL DIVERSION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 37,788	\$ 26,708	\$ (11,080)
Total revenues		37,788	26,708	(11,080)
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Supplies</i>		37,788	26,708	11,080
<i>Total Correctional</i>		37,788	26,708	11,080
Total expenditures		37,788	26,708	11,080
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
STAR PROGRAM- JUVENILE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-14

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 425,000	\$ 425,000	\$ 352,395	\$ (72,605)
Other		1,895		(1,895)
Total revenues	<u>425,000</u>	<u>426,895</u>	<u>352,395</u>	<u>(74,500)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	497,260	550,525	469,517	81,008
Supplies	10,500	9,590	6,147	3,443
Maintenance	13,000	17,700	15,530	2,170
Utilities	1,925	1,925	450	1,475
Training/Dues	9,330	7,435	4,372	3,063
Professional Contract Services	14,720	14,720		14,720
Total Correctional	<u>546,735</u>	<u>601,895</u>	<u>496,016</u>	<u>105,879</u>
Total expenditures	<u>546,735</u>	<u>601,895</u>	<u>496,016</u>	<u>105,879</u>
Excess (deficiency) of revenues (under) expenditures	<u>(121,735)</u>	<u>(175,000)</u>	<u>(143,621)</u>	<u>31,379</u>
Transfers in	<u>121,735</u>	<u>175,000</u>	<u>143,621</u>	<u>(31,379)</u>
Total other financing sources (uses)	<u>121,735</u>	<u>175,000</u>	<u>143,621</u>	<u>(31,379)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

JUVENILE PROBATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-15

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 5,000	\$ 5,000	\$ 4,634	\$ (366)
Investment Earnings	32,000	32,000	100,076	68,076
Other	800,000	800,000	1,849	(798,151)
Total revenues	<u>837,000</u>	<u>837,000</u>	<u>106,559</u>	<u>(730,441)</u>
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	1,914,429	1,910,929	1,622,595	288,334
Supplies	61,350	57,050	39,567	17,483
Maintenance	90,410	83,410	58,874	24,536
Utilities	146,000	146,000	131,326	14,674
Training/Dues	80,251	44,286	36,082	8,204
Professional Contract Services	30,000	20,000	19,527	473
Insurance/Bonds	250	250		250
Total Correctional	<u>2,322,690</u>	<u>2,261,925</u>	<u>1,907,971</u>	<u>353,954</u>
Capital Outlay	<u>35,500</u>	<u>35,500</u>	<u>31,155</u>	<u>4,345</u>
Total expenditures	<u>2,358,190</u>	<u>2,297,425</u>	<u>1,939,126</u>	<u>358,299</u>
Excess (deficiency) of revenues (under) expenditures	<u>(1,521,190)</u>	<u>(1,460,425)</u>	<u>(1,832,567)</u>	<u>(372,142)</u>
Other financing sources (uses):				
Transfers in	6,000,000	6,000,000	6,000,000	
Transfers out	(4,849,368)	(4,910,133)	(2,896,879)	2,013,254
Total other financing sources (uses)	<u>1,150,632</u>	<u>1,089,867</u>	<u>3,103,121</u>	<u>2,013,254</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(370,558)</u>	<u>(370,558)</u>	<u>1,270,554</u>	<u>1,641,112</u>
Fund balances/equity, October 1	<u>3,997,751</u>	<u>3,997,751</u>	<u>3,997,751</u>	
Fund balances/equity, September 30	<u>\$ 3,627,193</u>	<u>\$ 3,627,193</u>	<u>\$ 5,268,305</u>	<u>\$ 1,641,112</u>

LUBBOCK COUNTY, TEXAS
JUVENILE PROBATION COMMISSION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-16

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 1,636,358	\$ 1,650,198	\$ 1,634,672	\$ (15,526)
Total revenues	<u>1,636,358</u>	<u>1,650,198</u>	<u>1,634,672</u>	<u>(15,526)</u>
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries & Benefits</i>	1,283,251	1,283,251	920,343	362,908
<i>Supplies</i>		28,840	23,920	4,920
<i>Utilities</i>	570,887	609,338	609,335	3
<i>Training/Dues</i>	12,000	9,347	9,347	
<i>Professional Contract Services</i>	202,750	151,952	151,402	550
Total Correctional	<u>2,068,888</u>	<u>2,082,728</u>	<u>1,714,347</u>	<u>368,381</u>
Total expenditures	<u>2,068,888</u>	<u>2,082,728</u>	<u>1,714,347</u>	<u>368,381</u>
Excess (deficiency) of revenues (under) expenditures	<u>(432,530)</u>	<u>(432,530)</u>	<u>(79,675)</u>	<u>352,855</u>
Transfers in	<u>432,530</u>	<u>432,530</u>	<u>79,675</u>	<u>(352,855)</u>
Total other financing sources (uses)	<u>432,530</u>	<u>432,530</u>	<u>79,675</u>	<u>(352,855)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

JUVENILE DETENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-17

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$	\$	\$ 311,925	\$ 311,925
Charges for Services	500,000	500,000	1,012,692	512,692
Total revenues	500,000	500,000	1,324,617	824,617
Expenditures:				
Current:				
Correctional				
Salaries & Benefits	4,082,976	4,082,976	3,462,888	620,088
Supplies	75,572	68,072	56,339	11,733
Maintenance	3,500	3,500	1,012	2,488
Training/Dues	10,000	10,000	10,070	(70)
Professional Contract Services	224,000	224,000	166,113	57,887
Total Correctional	4,396,048	4,388,548	3,696,422	692,126
Capital Outlay	8,000	15,500	13,493	2,007
Total expenditures	4,404,048	4,404,048	3,709,915	694,133
Excess (deficiency) of revenues (under) expenditures	(3,904,048)	(3,904,048)	(2,385,298)	1,518,750
Transfers in	3,904,048	3,904,048	2,385,298	(1,518,750)
Total other financing sources (uses)	3,904,048	3,904,048	2,385,298	(1,518,750)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	\$	\$	\$	\$
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS**EXHIBIT C-18**

JUVENILE FOOD SERVICE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 157,449	\$ 157,449	\$ 177,708	\$ 20,259
Total revenues	<u>157,449</u>	<u>157,449</u>	<u>177,708</u>	<u>20,259</u>
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries & Benefits</i>	166,132	166,132	131,426	34,706
<i>Supplies</i>	206,500	210,500	225,422	(14,922)
<i>Maintenance</i>	250	250		250
<i>Rental/Leases</i>	2,200	2,200	1,020	1,180
Total Correctional	<u>375,082</u>	<u>379,082</u>	<u>357,868</u>	<u>21,214</u>
Total expenditures	<u>375,082</u>	<u>379,082</u>	<u>357,868</u>	<u>21,214</u>
Excess (deficiency) of revenues (under) expenditures	<u>(217,633)</u>	<u>(221,633)</u>	<u>(180,160)</u>	<u>41,473</u>
Transfers in	<u>217,633</u>	<u>221,633</u>	<u>180,160</u>	<u>(41,473)</u>
Total other financing sources (uses)	<u>217,633</u>	<u>221,633</u>	<u>180,160</u>	<u>(41,473)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-19

TITLE IV-E
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 99,000	\$ 99,000	\$ 29,862	\$ (69,138)
Total revenues	99,000	99,000	29,862	(69,138)
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries & Benefits</i>	68,022	71,522	71,169	353
<i>Utilities</i>	204,400	204,400	66,819	137,581
<i>Total Correctional</i>	272,422	275,922	137,988	137,934
Total expenditures	272,422	275,922	137,988	137,934
Excess (deficiency) of revenues (under) expenditures	(173,422)	(176,922)	(108,126)	68,796
Transfers in	173,422	176,922	108,126	(68,796)
Total other financing sources (uses)	173,422	176,922	108,126	(68,796)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
CJD RE-ENTRY DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-20

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 40,953	\$ 40,953	\$ 31,283	\$ (9,670)
Total revenues	<u>40,953</u>	<u>40,953</u>	<u>31,283</u>	<u>(9,670)</u>
Expenditures:				
Current:				
Judicial				
Supplies	32,650	32,400	26,415	5,985
Utilities		250	242	8
Training/Dues	5,000	5,000	4,013	987
Professional/Contract Services	3,303	3,303	613	2,690
Total Judicial	<u>40,953</u>	<u>40,953</u>	<u>31,283</u>	<u>9,670</u>
Total expenditures	<u>40,953</u>	<u>40,953</u>	<u>31,283</u>	<u>9,670</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-21

CJD- DWI COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 36,612	\$ 36,612	\$ 21,074	\$ (15,538)
Total revenues	<u>36,612</u>	<u>36,612</u>	<u>21,074</u>	<u>(15,538)</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	27,794	27,794	17,584	10,210
<i>Utilities</i>	600	600	633	(33)
<i>Training/Dues</i>	5,000	5,000	2,444	2,556
<i>Professional/Contract Services</i>	3,218	3,218	413	2,805
Total Judicial	<u>36,612</u>	<u>36,612</u>	<u>21,074</u>	<u>15,538</u>
Total expenditures	<u>36,612</u>	<u>36,612</u>	<u>21,074</u>	<u>15,538</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
EXHIBIT C-22

ON LINE ACCESS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 40,000	\$ 40,000	\$ 53,072	\$ 13,072
<i>Investment Earnings</i>	3,000	3,000	5,647	2,647
Total revenues	<u>43,000</u>	<u>43,000</u>	<u>58,719</u>	<u>15,719</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	93,000	91,700	3,299	88,401
<i>Utilities</i>	500	1,800	1,756	44
<i>Training/Dues</i>	1,500	1,500	581	919
<i>Professional/Contract Services</i>	5,000	5,000		5,000
Total Judicial	<u>100,000</u>	<u>100,000</u>	<u>5,636</u>	<u>94,364</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>5,636</u>	<u>94,364</u>
Excess (deficiency) of revenues (under) expenditures	<u>(57,000)</u>	<u>(57,000)</u>	<u>53,083</u>	<u>110,083</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(57,000)	(57,000)	53,083	110,083
Fund balances/equity, October 1	271,869	271,869	271,869	
Fund balances/equity, September 30	<u>\$ 214,869</u>	<u>\$ 214,869</u>	<u>\$ 324,952</u>	<u>\$ 110,083</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-23**

LC PRIVATE DEFENDER EVALUATION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 45,000	\$ 45,000	\$
Total revenues		45,000	45,000	
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Professional/Contract Services</i>		45,000	45,000	
Total Judicial		45,000	45,000	
Total expenditures		45,000	45,000	
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

CJD- DRUG COURT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-24

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 48,991	\$ 48,991	\$ 18,754	\$ (30,237)
Total revenues	<u>48,991</u>	<u>48,991</u>	<u>18,754</u>	<u>(30,237)</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	39,933	39,933	15,420	24,513
<i>Utilities</i>	600	600	600	
<i>Training/Dues</i>	5,000	5,000	2,366	2,634
<i>Professional/Contract Services</i>	3,458	3,458	368	3,090
Total Judicial	<u>48,991</u>	<u>48,991</u>	<u>18,754</u>	<u>30,237</u>
Total expenditures	<u>48,991</u>	<u>48,991</u>	<u>18,754</u>	<u>30,237</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-25**

CO- DRUG COURT FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 20,000	\$ 20,000	\$ 20,108	\$ 108
<i>Investment Earnings</i>	1,700	1,700	4,250	2,550
Total revenues	<u>21,700</u>	<u>21,700</u>	<u>24,358</u>	<u>2,658</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	12,000	12,000	2,423	9,577
<i>Training/Dues</i>	20,500	20,500	15,450	5,050
<i>Professional/Contract Services</i>	6,240	6,240		6,240
Total Judicial	<u>38,740</u>	<u>38,740</u>	<u>17,873</u>	<u>20,867</u>
Total expenditures	<u>38,740</u>	<u>38,740</u>	<u>17,873</u>	<u>20,867</u>
Excess (deficiency) of revenues (under) expenditures	<u>(17,040)</u>	<u>(17,040)</u>	<u>6,485</u>	<u>23,525</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(17,040)	(17,040)	6,485	23,525
Fund balances/equity, October 1	220,153	220,153	220,153	
Fund balances/equity, September 30	<u>\$ 203,113</u>	<u>\$ 203,113</u>	<u>\$ 226,638</u>	<u>\$ 23,525</u>

LUBBOCK COUNTY, TEXAS

DISPUTE RESOLUTION FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 328,600	\$ 328,600	\$ 326,678	\$ (1,922)
<i>Investment Earnings</i>			834	834
Total revenues	<u>328,600</u>	<u>328,600</u>	<u>327,512</u>	<u>(1,088)</u>
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	191,430	191,430	212,781	(21,351)
<i>Supplies</i>	24,690	24,690	12,317	12,373
<i>Utilities</i>	2,000	2,000	1,708	292
<i>Training/Dues</i>	31,480	31,480	12,180	19,300
<i>Professional Contract Services</i>	79,000	79,000	60,034	18,966
<i>Other</i>			1,363	(1,363)
Total Legal	<u>328,600</u>	<u>328,600</u>	<u>300,383</u>	<u>28,217</u>
Total expenditures	<u>328,600</u>	<u>328,600</u>	<u>300,383</u>	<u>28,217</u>
Excess (deficiency) of revenues (under) expenditures			<u>27,129</u>	<u>27,129</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			27,129	27,129
Fund balances/equity, October 1	35,742	35,742	35,742	
Fund balances/equity, September 30	<u>\$ 35,742</u>	<u>\$ 35,742</u>	<u>\$ 62,871</u>	<u>\$ 27,129</u>

LUBBOCK COUNTY, TEXAS
EXHIBIT C-27

USDA-AG-MEDIATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 125,000	\$ 88,400	\$ 80,506	\$ (7,894)
Fees of Office	500	1,500	894	(606)
Other	50,000	35,360	34,503	(857)
Total revenues	<u>175,500</u>	<u>125,260</u>	<u>115,903</u>	<u>(9,357)</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	88,565	58,125	56,769	1,356
Supplies	1,000	1,775	1,594	181
Training/Dues	11,500	15,000	12,451	2,549
Professional Contract Services	24,435	15,000	10,586	4,414
Other	50,000	35,360	34,503	857
Total Legal	<u>175,500</u>	<u>125,260</u>	<u>115,903</u>	<u>9,357</u>
Total expenditures	<u>175,500</u>	<u>125,260</u>	<u>115,903</u>	<u>9,357</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	\$	\$	\$	\$
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
DOMESTIC RELATIONS OFFICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-28

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 211,600	\$ 211,600	\$ 198,140	\$ (13,460)
Total revenues	<u>211,600</u>	<u>211,600</u>	<u>198,140</u>	<u>(13,460)</u>
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	137,080	137,080	110,405	26,675
<i>Supplies</i>	2,120	2,120	2,340	(220)
<i>Training/Dues</i>	4,310	4,310	4,277	33
<i>Professional Contract Services</i>	68,090	68,090	72,410	(4,320)
<i>Other</i>			639	(639)
Total Legal	<u>211,600</u>	<u>211,600</u>	<u>190,071</u>	<u>21,529</u>
Total expenditures	<u>211,600</u>	<u>211,600</u>	<u>190,071</u>	<u>21,529</u>
Excess (deficiency) of revenues (under) expenditures			<u>8,069</u>	<u>8,069</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			8,069	8,069
Fund balances/equity, October 1	5,596	5,596	5,596	
Fund balances/equity, September 30	<u>\$ 5,596</u>	<u>\$ 5,596</u>	<u>\$ 13,665</u>	<u>\$ 8,069</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-29

HOT & STVR TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Hotel Tax</i>	\$	\$	\$ 541,256	\$ 541,256
<i>Vehicle Rental Tax</i>			195,456	195,456
Total revenues			736,712	736,712
Expenditures:				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures			736,712	736,712
Excess of revenues and other financing sources over (under) expenditures and other financing uses			736,712	736,712
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 736,712	\$ 736,712

LUBBOCK COUNTY, TEXAS

LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-30

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 172,200	\$ 172,200	\$ 170,459	\$ (1,741)
Investment Earnings			173	173
Other	300	300	541	241
Total revenues	<u>172,500</u>	<u>172,500</u>	<u>171,173</u>	<u>(1,327)</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	61,833	62,333	58,690	3,643
Supplies	350	159	118	41
Training/Dues	15			
Professional Contract Services	26,000	26,000	23,375	2,625
Total Legal	<u>88,198</u>	<u>88,492</u>	<u>82,183</u>	<u>6,309</u>
Capital Outlay	<u>92,500</u>	<u>92,206</u>	<u>82,317</u>	<u>9,889</u>
Total expenditures	<u>180,698</u>	<u>180,698</u>	<u>164,500</u>	<u>16,198</u>
Excess (deficiency) of revenues (under) expenditures	<u>(8,198)</u>	<u>(8,198)</u>	<u>6,673</u>	<u>14,871</u>
Other financing sources (uses):				
Transfers in	8,198	8,198	8,198	
Total other financing sources (uses)	<u>8,198</u>	<u>8,198</u>	<u>8,198</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses			14,871	14,871
Fund balances/equity, October 1	2,055	2,055	2,055	
Fund balances/equity, September 30	<u>\$ 2,055</u>	<u>\$ 2,055</u>	<u>\$ 16,926</u>	<u>\$ 14,871</u>

LUBBOCK COUNTY, TEXAS
ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-31

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 744,775	\$ 744,775	\$ 197,913	\$ (546,862)
Total revenues	<u>744,775</u>	<u>744,775</u>	<u>197,913</u>	<u>(546,862)</u>
Expenditures:				
Current:				
<i>Elections</i>				
<i>Salaries & Benefits</i>	125,775	125,775	25,207	100,568
<i>Supplies</i>	65,500	65,500	602	64,898
<i>Maintenance</i>	4,500	4,500	6,622	(2,122)
<i>Training/Dues</i>	10,000	10,000	1,701	8,299
<i>Professional/Contract Services</i>	503,000	503,000	157,432	345,568
<i>Rental/Leases</i>	36,000	36,000	6,349	29,651
Total Elections	<u>744,775</u>	<u>744,775</u>	<u>197,913</u>	<u>546,862</u>
Total expenditures	<u>744,775</u>	<u>744,775</u>	<u>197,913</u>	<u>546,862</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	119,333	119,333	119,333	
Fund balances/equity, September 30	<u>\$ 119,333</u>	<u>\$ 119,333</u>	<u>\$ 119,333</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
ELECTION ADMIN. FEE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-32

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 112,500	\$ 112,500	\$ 25,697	\$ (86,803)
<i>Investment Earnings</i>			2,136	2,136
Total revenues	<u>112,500</u>	<u>112,500</u>	<u>27,833</u>	<u>(84,667)</u>
Expenditures:				
Current:				
<i>Elections</i>				
<i>Maintenance</i>	90,000	90,000	30,068	59,932
<i>Training/Dues</i>	22,500	22,500	7,780	14,720
Total Elections	<u>112,500</u>	<u>112,500</u>	<u>37,848</u>	<u>74,652</u>
Total expenditures	<u>112,500</u>	<u>112,500</u>	<u>37,848</u>	<u>74,652</u>
Excess (deficiency) of revenues (under) expenditures			<u>(10,015)</u>	<u>(10,015)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(10,015)	(10,015)
Fund balances/equity, October 1	204,463	204,463	204,463	
Fund balances/equity, September 30	<u>\$ 204,463</u>	<u>\$ 204,463</u>	<u>\$ 194,448</u>	<u>\$ (10,015)</u>

LUBBOCK COUNTY, TEXAS

ELECTION EQUIPMENT FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-33

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 79,500	\$ 79,500	\$ 58,542	\$ (20,958)
<i>Investment Earnings</i>			5,830	5,830
Total revenues	<u>79,500</u>	<u>79,500</u>	<u>64,372</u>	<u>(15,128)</u>
Expenditures:				
Current:				
<i>Elections</i>				
<i>Maintenance</i>	79,500	79,500	79,500	
<i>Total Elections</i>	<u>79,500</u>	<u>79,500</u>	<u>79,500</u>	
Total expenditures	<u>79,500</u>	<u>79,500</u>	<u>79,500</u>	
Excess (deficiency) of revenues (under) expenditures			<u>(15,128)</u>	<u>(15,128)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(15,128)	(15,128)
Fund balances/equity, October 1	391,101	391,101	391,101	
Fund balances/equity, September 30	<u>\$ 391,101</u>	<u>\$ 391,101</u>	<u>\$ 375,973</u>	<u>\$ (15,128)</u>

LUBBOCK COUNTY, TEXAS
HISTORICAL CANNON RESTORATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	\$ 95	\$ 95
Total revenues			95	95
Expenditures:				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures			95	95
Excess of revenues and other financing sources over (under) expenditures and other financing uses			95	95
Fund balances/equity, October 1	5,092	5,092	5,092	
Fund balances/equity, September 30	\$ 5,092	\$ 5,092	\$ 5,187	\$ 95

LUBBOCK COUNTY, TEXAS

RECORDS PRESERVATION DIST CLK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-35

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 18,800	\$ 18,800	\$ 19,649	\$ 849
<i>Investment Earnings</i>	600	600	1,460	860
Total revenues	<u>19,400</u>	<u>19,400</u>	<u>21,109</u>	<u>1,709</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries & Benefits</i>	22,251	22,251	2,929	19,322
<i>Supplies</i>	16,450	16,450	12,547	3,903
<i>Maintenance</i>	5,000	5,000	1,730	3,270
<i>Professional/Contract Services</i>	1,000	1,000		1,000
Total Judicial	<u>44,701</u>	<u>44,701</u>	<u>17,206</u>	<u>27,495</u>
Total expenditures	<u>44,701</u>	<u>44,701</u>	<u>17,206</u>	<u>27,495</u>
Excess (deficiency) of revenues (under) expenditures	<u>(25,301)</u>	<u>(25,301)</u>	<u>3,903</u>	<u>29,204</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(25,301)	(25,301)	3,903	29,204
Fund balances/equity, October 1	73,806	73,806	73,806	
Fund balances/equity, September 30	<u>\$ 48,505</u>	<u>\$ 48,505</u>	<u>\$ 77,709</u>	<u>\$ 29,204</u>

LUBBOCK COUNTY, TEXAS
CO. CLERK RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 545,725	\$ 545,725	\$ 529,596	\$ (16,129)
<i>Investment Earnings</i>	27,200	27,200	60,323	33,123
Total revenues	<u>572,925</u>	<u>572,925</u>	<u>589,919</u>	<u>16,994</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	166,653	166,653	62,353	104,300
<i>Supplies</i>	24,750	24,750	6,715	18,035
<i>Maintenance</i>	13,200	13,200		13,200
<i>Professional/Contract Services</i>	492,226	492,226		492,226
Total General Administration	<u>696,829</u>	<u>696,829</u>	<u>69,068</u>	<u>627,761</u>
<i>Capital Outlay</i>	<u>550,000</u>	<u>550,000</u>	<u>500,000</u>	<u>50,000</u>
Total expenditures	<u>1,246,829</u>	<u>1,246,829</u>	<u>569,068</u>	<u>677,761</u>
Excess (deficiency) of revenues (under) expenditures	<u>(673,904)</u>	<u>(673,904)</u>	<u>20,851</u>	<u>694,755</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(673,904)	(673,904)	20,851	694,755
Fund balances/equity, October 1	3,449,063	3,449,063	3,449,063	
Fund balances/equity, September 30	<u>\$ 2,775,159</u>	<u>\$ 2,775,159</u>	<u>\$ 3,469,914</u>	<u>\$ 694,755</u>

LUBBOCK COUNTY, TEXAS
COUNTY RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 69,400	\$ 69,400	\$ 55,894	\$ (13,506)
<i>Investment Earnings</i>	5,000	5,000	8,562	3,562
Total revenues	<u>74,400</u>	<u>74,400</u>	<u>64,456</u>	<u>(9,944)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	67,676	67,676	52,180	15,496
<i>Supplies</i>	10,000	10,000	207	9,793
<i>Training/Dues</i>	3,000	3,000	538	2,462
Total General Administration	<u>80,676</u>	<u>80,676</u>	<u>52,925</u>	<u>27,751</u>
<i>Capital Outlay</i>	<u>345,000</u>	<u>345,000</u>	<u>75,000</u>	<u>270,000</u>
Total expenditures	<u>425,676</u>	<u>425,676</u>	<u>127,925</u>	<u>297,751</u>
Excess (deficiency) of revenues (under) expenditures	<u>(351,276)</u>	<u>(351,276)</u>	<u>(63,469)</u>	<u>287,807</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(351,276)	(351,276)	(63,469)	287,807
Fund balances/equity, October 1	536,824	536,824	536,824	
Fund balances/equity, September 30	<u>\$ 185,548</u>	<u>\$ 185,548</u>	<u>\$ 473,355</u>	<u>\$ 287,807</u>

LUBBOCK COUNTY, TEXAS
COURT HOUSE SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-38

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 110,000	\$ 110,000	\$ 105,916	\$ (4,084)
<i>Investment Earnings</i>			31	31
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>105,947</u>	<u>(4,053)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	94,956	94,956	91,440	3,516
<i>Supplies</i>	10,044	10,044	7,821	2,223
<i>Training/Dues</i>	5,000	5,000	350	4,650
Total Public Safety	<u>110,000</u>	<u>110,000</u>	<u>99,611</u>	<u>10,389</u>
Total expenditures	<u>110,000</u>	<u>110,000</u>	<u>99,611</u>	<u>10,389</u>
Excess (deficiency) of revenues (under) expenditures			<u>6,336</u>	<u>6,336</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			6,336	6,336
Fund balances/equity, October 1			4,694	4,694
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 11,030</u>	<u>\$ 11,030</u>

LUBBOCK COUNTY, TEXAS
 COURT RECORD PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 48,000	\$ 48,000	\$ 49,565	\$ 1,565
<i>Investment Earnings</i>	2,000	2,000	3,880	1,880
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>53,445</u>	<u>3,445</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	24,600	24,600		24,600
<i>Maintenance</i>	1,500	1,500	385	1,115
<i>Professional/Contract Services</i>	23,900	23,900	20,837	3,063
Total General Administration	<u>50,000</u>	<u>50,000</u>	<u>21,222</u>	<u>28,778</u>
<i>Capital Outlay</i>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	
Total expenditures	<u>125,000</u>	<u>125,000</u>	<u>96,222</u>	<u>28,778</u>
Excess (deficiency) of revenues (under) expenditures	<u>(75,000)</u>	<u>(75,000)</u>	<u>(42,777)</u>	<u>32,223</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(75,000)	(75,000)	(42,777)	32,223
Fund balances/equity, October 1	<u>257,970</u>	<u>257,970</u>	<u>257,970</u>	
Fund balances/equity, September 30	<u>\$ 182,970</u>	<u>\$ 182,970</u>	<u>\$ 215,193</u>	<u>\$ 32,223</u>

LUBBOCK COUNTY, TEXAS
HISTORICAL COMMISSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-40

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 600	\$ 600	\$ 9,975	\$ 9,375
Total revenues	600	600	9,975	9,375
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	8,700	8,700	7,236	1,464
<i>Total General Administration</i>	8,700	8,700	7,236	1,464
Total expenditures	8,700	8,700	7,236	1,464
Excess (deficiency) of revenues (under) expenditures	(8,100)	(8,100)	2,739	10,839
Other financing sources (uses):				
<i>Transfers in</i>	8,100	8,100	8,100	
Total other financing sources (uses)	8,100	8,100	8,100	
Excess of revenues and other financing sources over (under) expenditures and other financing uses			10,839	10,839
Fund balances/equity, October 1	350	350	350	
Fund balances/equity, September 30	\$ 350	\$ 350	\$ 11,189	\$ 10,839

LUBBOCK COUNTY, TEXAS

CHILD ABUSE PREVENTION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-41

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 400	\$ 400	\$ 62	\$ (338)
<i>Investment Earnings</i>	25	25	60	35
Total revenues	<u>425</u>	<u>425</u>	<u>122</u>	<u>(303)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	425	425		425
<i>Total General Administration</i>	<u>425</u>	<u>425</u>		<u>425</u>
Total expenditures	<u>425</u>	<u>425</u>		<u>425</u>
Excess (deficiency) of revenues (under) expenditures			<u>122</u>	<u>122</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			122	122
Fund balances/equity, October 1	3,139	3,139	3,139	
Fund balances/equity, September 30	<u>\$ 3,139</u>	<u>\$ 3,139</u>	<u>\$ 3,261</u>	<u>\$ 122</u>

LUBBOCK COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-42

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 27,400	\$ 27,400	\$ 25,002	\$ (2,398)
<i>Investment Earnings</i>	2,900	2,900	5,433	2,533
Total revenues	<u>30,300</u>	<u>30,300</u>	<u>30,435</u>	<u>135</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	50,088	50,088	5,648	44,440
<i>Utilities</i>	6,500	6,500	2,205	4,295
<i>Training/Dues</i>	16,500	16,500	2,613	13,887
<i>Professional/Contract Services</i>	30,000	30,000		30,000
Total Judicial	<u>103,088</u>	<u>103,088</u>	<u>10,466</u>	<u>92,622</u>
<i>Capital Outlay</i>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	
Total expenditures	<u>178,088</u>	<u>178,088</u>	<u>85,466</u>	<u>92,622</u>
Excess (deficiency) of revenues (under) expenditures	<u>(147,788)</u>	<u>(147,788)</u>	<u>(55,031)</u>	<u>92,757</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(147,788)	(147,788)	(55,031)	92,757
Fund balances/equity, October 1	357,500	357,500	357,500	
Fund balances/equity, September 30	<u>\$ 209,712</u>	<u>\$ 209,712</u>	<u>\$ 302,469</u>	<u>\$ 92,757</u>

LUBBOCK COUNTY, TEXAS

CO & DIST COURT TECHNOLOGY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 6,100	\$ 6,100	\$ 4,583	\$ (1,517)
<i>Investment Earnings</i>	500	500	1,268	768
Total revenues	<u>6,600</u>	<u>6,600</u>	<u>5,851</u>	<u>(749)</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	8,900	8,900		8,900
<i>Total General Administration</i>	<u>8,900</u>	<u>8,900</u>		<u>8,900</u>
Total expenditures	<u>8,900</u>	<u>8,900</u>		<u>8,900</u>
Excess (deficiency) of revenues (under) expenditures	<u>(2,300)</u>	<u>(2,300)</u>	<u>5,851</u>	<u>8,151</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(2,300)	(2,300)	5,851	8,151
Fund balances/equity, October 1	64,590	64,590	64,590	
Fund balances/equity, September 30	<u>\$ 62,290</u>	<u>\$ 62,290</u>	<u>\$ 70,441</u>	<u>\$ 8,151</u>

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

DIST COURT RECORD TECHNOLOGY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 30,000	\$ 30,000	\$ 33,947	\$ 3,947
<i>Investment Earnings</i>	1,000	1,000	2,200	1,200
Total revenues	<u>31,000</u>	<u>31,000</u>	<u>36,147</u>	<u>5,147</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	9,400	9,400		9,400
<i>Maintenance</i>	1,600	1,600	350	1,250
<i>Professional/Contract Services</i>	20,000	20,000	20,000	
Total Judicial	<u>31,000</u>	<u>31,000</u>	<u>20,350</u>	<u>10,650</u>
<i>Capital Outlay</i>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	
Total expenditures	<u>56,000</u>	<u>56,000</u>	<u>45,350</u>	<u>10,650</u>
Excess (deficiency) of revenues (under) expenditures	<u>(25,000)</u>	<u>(25,000)</u>	<u>(9,203)</u>	<u>15,797</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(25,000)	(25,000)	(9,203)	15,797
Fund balances/equity, October 1	126,125	126,125	126,125	
Fund balances/equity, September 30	<u>\$ 101,125</u>	<u>\$ 101,125</u>	<u>\$ 116,922</u>	<u>\$ 15,797</u>

LUBBOCK COUNTY, TEXAS

COUNTY CLERK ARCHIVE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 543,000	\$ 543,000	\$ 525,706	\$ (17,294)
<i>Investment Earnings</i>	20,000	20,000	49,784	29,784
Total revenues	<u>563,000</u>	<u>563,000</u>	<u>575,490</u>	<u>12,490</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	745,000	745,000	61,155	683,845
Total General Administration	<u>745,000</u>	<u>745,000</u>	<u>61,155</u>	<u>683,845</u>
<i>Capital Outlay</i>	250,000	250,000	250,000	
Total expenditures	<u>995,000</u>	<u>995,000</u>	<u>311,155</u>	<u>683,845</u>
Excess (deficiency) of revenues (under) expenditures	<u>(432,000)</u>	<u>(432,000)</u>	<u>264,335</u>	<u>696,335</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(432,000)	(432,000)	264,335	696,335
Fund balances/equity, October 1	2,605,904	2,605,904	2,605,904	
Fund balances/equity, September 30	<u>\$ 2,173,904</u>	<u>\$ 2,173,904</u>	<u>\$ 2,870,239</u>	<u>\$ 696,335</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-46**

SHERIFF CONTRABAND FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 350,000	\$ 350,000	\$ 144,546	\$ (205,454)
<i>Investment Earnings</i>	3,500	3,500	7,540	4,040
<i>Other</i>	10,000	10,000	20,431	10,431
Total revenues	<u>363,500</u>	<u>363,500</u>	<u>172,517</u>	<u>(190,983)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	30,000	30,000	15,211	14,789
<i>Training/Dues</i>	15,000	15,000		15,000
<i>Other</i>	193,500	193,500	77,870	115,630
Total Public Safety	<u>238,500</u>	<u>238,500</u>	<u>93,081</u>	<u>145,419</u>
<i>Capital Outlay</i>	<u>125,000</u>	<u>125,000</u>	<u>10,550</u>	<u>114,450</u>
Total expenditures	<u>363,500</u>	<u>363,500</u>	<u>103,631</u>	<u>259,869</u>
Excess (deficiency) of revenues (under) expenditures			<u>68,886</u>	<u>68,886</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			68,886	68,886
Fund balances/equity, October 1	368,623	368,623	368,623	
Fund balances/equity, September 30	<u>\$ 368,623</u>	<u>\$ 368,623</u>	<u>\$ 437,509</u>	<u>\$ 68,886</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-47

INMATE SUPPLY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 10,500	\$ 10,500	\$ 41,656	\$ 31,156
<i>Other</i>	830,000	830,000	923,621	93,621
Total revenues	840,500	840,500	965,277	124,777
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	194,067	194,067	81,725	112,342
<i>Maintenance</i>	2,000	2,000		2,000
<i>Professional Contract Services</i>	624,433	624,433	569,713	54,720
Total Public Safety	820,500	820,500	651,438	169,062
<i>Capital Outlay</i>	20,000	20,000		20,000
Total expenditures	840,500	840,500	651,438	189,062
Excess (deficiency) of revenues (under) expenditures			313,839	313,839
Excess of revenues and other financing sources over (under) expenditures and other financing uses			313,839	313,839
Fund balances/equity, October 1	2,631,419	2,631,419	2,631,419	
Fund balances/equity, September 30	\$ 2,631,419	\$ 2,631,419	\$ 2,945,258	\$ 313,839

LUBBOCK COUNTY, TEXAS

EXHIBIT C-48

VINE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
Intergovernmental	\$ 27,716	\$ 28,547	\$ 28,547	\$
Total revenues	27,716	28,547	28,547	
Expenditures:				
Current:				
Public Safety				
Supplies	27,716	28,547	28,547	
Total Public Safety	27,716	28,547	28,547	
Total expenditures	27,716	28,547	28,547	
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

HOMELAND SECURITY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-49

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 140,234	\$ 140,234	\$ 75,125	\$ (65,109)
Total revenues	140,234	140,234	75,125	(65,109)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Training/Dues</i>	8,000	8,000	8,000	
Total Public Safety	8,000	8,000	8,000	
<i>Capital Outlay</i>	132,234	132,234	67,125	65,109
Total expenditures	140,234	140,234	75,125	65,109
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
EXHIBIT C-50

LEOSE- SHERIFF

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 98,631	\$ 98,631	\$ 23,824	\$ (74,807)
Investment Earnings	250	250	2,245	1,995
Total revenues	<u>98,881</u>	<u>98,881</u>	<u>26,069</u>	<u>(72,812)</u>
Expenditures:				
Current:				
Public Safety				
Training/Dues	23,881	23,881		23,881
Total Public Safety	<u>23,881</u>	<u>23,881</u>		<u>23,881</u>
Capital Outlay	75,000	75,000		75,000
Total expenditures	<u>98,881</u>	<u>98,881</u>		<u>98,881</u>
Excess (deficiency) of revenues (under) expenditures			<u>26,069</u>	<u>26,069</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			26,069	26,069
Fund balances/equity, October 1	99,862	99,862	99,862	
Fund balances/equity, September 30	<u>\$ 99,862</u>	<u>\$ 99,862</u>	<u>\$ 125,931</u>	<u>\$ 26,069</u>

LUBBOCK COUNTY, TEXAS

SHERIFF COMMISSARY SALARY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-51

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 588,405	\$ 588,405	\$ 506,064	\$ (82,341)
Total revenues	<u>588,405</u>	<u>588,405</u>	<u>506,064</u>	<u>(82,341)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	588,405	588,405	529,270	59,135
Total Public Safety	<u>588,405</u>	<u>588,405</u>	<u>529,270</u>	<u>59,135</u>
Total expenditures	<u>588,405</u>	<u>588,405</u>	<u>529,270</u>	<u>59,135</u>
Excess (deficiency) of revenues (under) expenditures			<u>(23,206)</u>	<u>(23,206)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(23,206)	(23,206)
Fund balances/equity, October 1	153,532	153,532	153,532	
Fund balances/equity, September 30	<u>\$ 153,532</u>	<u>\$ 153,532</u>	<u>\$ 130,326</u>	<u>\$ (23,206)</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-52**

LECD GRANT- EMERGENCY COMM.

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 5,813	\$ 5,424	\$ (389)
Total revenues		5,813	5,424	(389)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>		5,813	5,424	389
<i>Total Public Safety</i>		5,813	5,424	389
Total expenditures		5,813	5,424	389
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
TAG GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-53

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 784,344	\$ 784,344	\$ 613,637	\$ (170,707)
Total revenues	<u>784,344</u>	<u>784,344</u>	<u>613,637</u>	<u>(170,707)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	266,816	263,812	186,452	77,360
<i>Supplies</i>	121,959	116,416	68,881	47,535
<i>Utilities</i>	68,914	73,914	50,032	23,882
<i>Training/Dues</i>	39,937	39,937	23,133	16,804
<i>Professional Contract Services</i>	19,574	23,878	22,710	1,168
<i>Rental/Leases</i>	132,000	132,000	131,430	570
<i>Other</i>	22,000	23,000	21,776	1,224
Total Public Safety	<u>671,200</u>	<u>672,957</u>	<u>504,414</u>	<u>168,543</u>
<i>Capital Outlay</i>	<u>113,144</u>	<u>111,387</u>	<u>109,223</u>	<u>2,164</u>
Total expenditures	<u>784,344</u>	<u>784,344</u>	<u>613,637</u>	<u>170,707</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-54

JMHCP GRANT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 199,436	\$ 199,436	\$ 65,109	\$ (134,327)
Other	130,377	104,101	12,135	(91,966)
Total revenues	<u>329,813</u>	<u>303,537</u>	<u>77,244</u>	<u>(226,293)</u>
Expenditures:				
Current:				
Public Safety				
Salaries & Benefits	5,993	5,993	1,076	4,917
Supplies	11,450	11,450		11,450
Training/Dues	11,589	11,589	4,927	6,662
Professional Contract Services	170,404	170,404	59,106	111,298
Other	130,377	104,101	12,135	91,966
Total Public Safety	<u>329,813</u>	<u>303,537</u>	<u>77,244</u>	<u>226,293</u>
Total expenditures	<u>329,813</u>	<u>303,537</u>	<u>77,244</u>	<u>226,293</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
CDA BUSINESS CRIMES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-55

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 60,000	\$ 60,000	\$ 63,475	\$ 3,475
<i>Investment Earnings</i>	380	380	1,955	1,575
<i>Other</i>	48,120	48,120	12,904	(35,216)
Total revenues	<u>108,500</u>	<u>108,500</u>	<u>78,334</u>	<u>(30,166)</u>
Expenditures:				
Current:				
Legal				
<i>Supplies</i>	50,000	50,000	52,228	(2,228)
<i>Maintenance</i>	5,000	5,000	(95)	5,095
<i>Training/Dues</i>	28,500	28,500	17,183	11,317
<i>Professional Contract Services</i>	25,000	25,000	13,618	11,382
Total Legal	<u>108,500</u>	<u>108,500</u>	<u>82,934</u>	<u>25,566</u>
Total expenditures	<u>108,500</u>	<u>108,500</u>	<u>82,934</u>	<u>25,566</u>
Excess (deficiency) of revenues (under) expenditures			<u>(4,600)</u>	<u>(4,600)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(4,600)	(4,600)
Fund balances/equity, October 1	34,118	34,118	34,118	
Fund balances/equity, September 30	<u>\$ 34,118</u>	<u>\$ 34,118</u>	<u>\$ 29,518</u>	<u>\$ (4,600)</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-56**

CDA CONTRABAND FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 135	\$ 135	\$ 1,349	\$ 1,214
<i>Other</i>	76,000	76,000	129,729	53,729
Total revenues	<u>76,135</u>	<u>76,135</u>	<u>131,078</u>	<u>54,943</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Other</i>	76,135	76,135	105,819	(29,684)
Total Legal	<u>76,135</u>	<u>76,135</u>	<u>105,819</u>	<u>(29,684)</u>
Total expenditures	<u>76,135</u>	<u>76,135</u>	<u>105,819</u>	<u>(29,684)</u>
Excess (deficiency) of revenues (under) expenditures			<u>25,259</u>	<u>25,259</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			25,259	25,259
Fund balances/equity, October 1	28,476	28,476	28,476	
Fund balances/equity, September 30	<u>\$ 28,476</u>	<u>\$ 28,476</u>	<u>\$ 53,735</u>	<u>\$ 25,259</u>

LUBBOCK COUNTY, TEXAS

SPATF GRANT- CDA
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-57

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 404,523	\$ 404,523	\$ 405,853	\$ 1,330
Other	139,602	139,602	142,086	2,484
Total revenues	<u>544,125</u>	<u>544,125</u>	<u>547,939</u>	<u>3,814</u>
Expenditures:				
Current:				
Legal				
Salaries & Benefits	479,815	464,691	467,376	(2,685)
Supplies	92,128	107,752	108,860	(1,108)
Training/Dues	8,500	8,000	8,181	(181)
Professional Contract Services	101,702	101,702	102,069	(367)
Total Legal	<u>682,145</u>	<u>682,145</u>	<u>686,486</u>	<u>(4,341)</u>
Total expenditures	<u>682,145</u>	<u>682,145</u>	<u>686,486</u>	<u>(4,341)</u>
Excess (deficiency) of revenues (under) expenditures	<u>(138,020)</u>	<u>(138,020)</u>	<u>(138,547)</u>	<u>(527)</u>
Transfers in	<u>138,020</u>	<u>138,020</u>	<u>138,547</u>	<u>527</u>
Total other financing sources (uses)	<u>138,020</u>	<u>138,020</u>	<u>138,547</u>	<u>527</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	\$ _____	\$ _____	\$ _____	\$ _____
Fund balances/equity, September 30	\$ _____	\$ _____	\$ _____	\$ _____

LUBBOCK COUNTY, TEXAS**EXHIBIT C-58**

JAG-JUSTICE ASSISTANCE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 27,698	\$ 199,501	\$ 56,445	\$ (143,056)
<i>Investment Earnings</i>		1,535		(1,535)
Total revenues	<u>27,698</u>	<u>201,036</u>	<u>56,445</u>	<u>(144,591)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Other</i>	27,698	175,036	56,445	118,591
Total Legal	<u>27,698</u>	<u>175,036</u>	<u>56,445</u>	<u>118,591</u>
<i>Capital Outlay</i>		26,000		26,000
Total expenditures	<u>27,698</u>	<u>201,036</u>	<u>56,445</u>	<u>144,591</u>
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS
CDA VOCA VICTIM ADVOCACY PROJECT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-59

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 118,453	\$ 118,453	\$ 93,792	\$ (24,661)
Total revenues	<u>118,453</u>	<u>118,453</u>	<u>93,792</u>	<u>(24,661)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries & Benefits</i>	133,880	133,880	115,958	17,922
<i>Supplies</i>	2,186	2,186		2,186
<i>Training/Dues</i>	12,000	12,000	1,282	10,718
<i>Total Legal</i>	<u>148,066</u>	<u>148,066</u>	<u>117,240</u>	<u>30,826</u>
Total expenditures	<u>148,066</u>	<u>148,066</u>	<u>117,240</u>	<u>30,826</u>
Excess (deficiency) of revenues (under) expenditures	<u>(29,613)</u>	<u>(29,613)</u>	<u>(23,448)</u>	<u>6,165</u>
Transfers in	<u>29,613</u>	<u>29,613</u>	<u>23,448</u>	<u>(6,165)</u>
Total other financing sources (uses)	<u>29,613</u>	<u>29,613</u>	<u>23,448</u>	<u>(6,165)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

LUBBOCK COUNTY, TEXAS**COMBINING BALANCE SHEET****NONMAJOR DEBT SERVICE FUNDS**

SEPTEMBER 30, 2019

	Refunding Bonds Series 2016	Tax Notes Series 2013	Refunding Bonds Series 2013	Total Nonmajor Debt Service Funds (See Exhibit C-1)
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 519,894	\$ 61,224	\$ 79,642	\$ 660,760
<i>Investments</i>	885,224	104,247	135,607	1,125,078
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	20,656	4,465	628	25,749
<i>Other</i>	6,647	1,092	635	8,374
Total Assets	<u>\$ 1,432,421</u>	<u>\$ 171,028</u>	<u>\$ 216,512</u>	<u>\$ 1,819,961</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Unearned Revenue:</i>				
Total Liabilities				
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>	\$ 12,734	\$ 2,753	\$ 388	\$ 15,875
Total Deferred Inflows of Resources	<u>12,734</u>	<u>2,753</u>	<u>388</u>	<u>15,875</u>
Fund Balances				
<i>Restricted For:</i>				
<i>Debt Service</i>	1,419,687	168,275	216,124	1,804,086
Total Fund Balances	<u>1,419,687</u>	<u>168,275</u>	<u>216,124</u>	<u>1,804,086</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 1,432,421</u>	<u>\$ 171,028</u>	<u>\$ 216,512</u>	<u>\$ 1,819,961</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Refunding Bonds Series 2016	Tax Notes Series 2013	Refunding Bonds Series 2013	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 6,397,929	\$ 1,383,158	\$ 194,799	\$ 7,975,886
<i>Investment Earnings</i>	40,533	5,332	5,103	50,968
Total revenues	<u>6,438,462</u>	<u>1,388,490</u>	<u>199,902</u>	<u>8,026,854</u>
Expenditures:				
Current:				
<i>Debt Service:</i>				
<i>Principal Retirement</i>	4,650,000	1,190,000		5,840,000
<i>Interest and Fiscal Charges</i>	1,086,568	49,000	173,200	1,308,768
Total expenditures	<u>5,736,568</u>	<u>1,239,000</u>	<u>173,200</u>	<u>7,148,768</u>
Excess (deficiency) of revenues (under) expenditures	701,894	149,490	26,702	878,086
Other financing sources (uses):				
Total other financing sources (uses)				
Net change in fund balances	701,894	149,490	26,702	878,086
Fund balances/equity, October 1	717,793	18,785	189,422	926,000
Fund balances/equity, September 30	<u>\$ 1,419,687</u>	<u>\$ 168,275</u>	<u>\$ 216,124</u>	<u>\$ 1,804,086</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-62**

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 6,477,594	\$ 6,477,594	\$ 6,397,929	\$ (79,665)
Investment Earnings	9,000	9,000	40,533	31,533
Total revenues	<u>6,486,594</u>	<u>6,486,594</u>	<u>6,438,462</u>	<u>(48,132)</u>
Expenditures:				
Debt Service				
Principal Retirement	4,650,000	4,650,000	4,650,000	
Interest and Fiscal Charges	1,836,594	1,836,594	1,086,568	750,026
Total Debt Service	<u>6,486,594</u>	<u>6,486,594</u>	<u>5,736,568</u>	<u>750,026</u>
Total expenditures	<u>6,486,594</u>	<u>6,486,594</u>	<u>5,736,568</u>	<u>750,026</u>
Excess (deficiency) of revenues (under) expenditures			<u>701,894</u>	<u>701,894</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			701,894	701,894
Fund balances/equity, October 1	717,793	717,793	717,793	
Fund balances/equity, September 30	<u>\$ 717,793</u>	<u>\$ 717,793</u>	<u>\$ 1,419,687</u>	<u>\$ 701,894</u>

LUBBOCK COUNTY, TEXAS
EXHIBIT C-63

TAX NOTES SERIES 2013

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 1,400,331	\$ 1,400,331	\$ 1,383,158	\$ (17,173)
<i>Investment Earnings</i>	2,000	2,000	5,332	3,332
Total revenues	<u>1,402,331</u>	<u>1,402,331</u>	<u>1,388,490</u>	<u>(13,841)</u>
Expenditures:				
<i>Debt Service</i>				
<i>Principal Retirement</i>	1,190,000	1,190,000	1,190,000	
<i>Interest and Fiscal Charges</i>	212,331	212,331	49,000	163,331
Total Debt Service	<u>1,402,331</u>	<u>1,402,331</u>	<u>1,239,000</u>	<u>163,331</u>
Total expenditures	<u>1,402,331</u>	<u>1,402,331</u>	<u>1,239,000</u>	<u>163,331</u>
Excess (deficiency) of revenues (under) expenditures			<u>149,490</u>	<u>149,490</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			149,490	149,490
Fund balances/equity, October 1	18,785	18,785	18,785	
Fund balances/equity, September 30	<u>\$ 18,785</u>	<u>\$ 18,785</u>	<u>\$ 168,275</u>	<u>\$ 149,490</u>

LUBBOCK COUNTY, TEXAS

REFUNDING BONDS SERIES 2013

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-64

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 197,209	\$ 197,209	\$ 194,799	\$ (2,410)
<i>Investment Earnings</i>	2,000	2,000	5,103	3,103
Total revenues	<u>199,209</u>	<u>199,209</u>	<u>199,902</u>	<u>693</u>
Expenditures:				
<i>Debt Service</i>				
<i>Interest and Fiscal Charges</i>	199,209	199,209	173,200	26,009
<i>Total Debt Service</i>	<u>199,209</u>	<u>199,209</u>	<u>173,200</u>	<u>26,009</u>
Total expenditures	<u>199,209</u>	<u>199,209</u>	<u>173,200</u>	<u>26,009</u>
Excess (deficiency) of revenues (under) expenditures			<u>26,702</u>	<u>26,702</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			26,702	26,702
Fund balances/equity, October 1	189,422	189,422	189,422	
Fund balances/equity, September 30	<u>\$ 189,422</u>	<u>\$ 189,422</u>	<u>\$ 216,124</u>	<u>\$ 26,702</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
SEPTEMBER 30, 2019

	MPO Road Construction	Tax Road Bonds Construction
ASSETS		
Assets:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 83,026	\$ 1,901,146
<i>Investments</i>	141,368	3,237,086
Receivables (net of allowances for uncollectibles):		
<i>Other</i>	562	12,866
Total Assets	<u>\$ 224,956</u>	<u>\$ 5,151,098</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
Liabilities:		
<i>Accounts Payable</i>	\$ 83,145	\$
Total Liabilities	<u>83,145</u>	<u></u>
Deferred Inflows of Resources:		
Total Deferred Inflows of Resources	<u></u>	<u></u>
Fund Balances		
<i>Restricted For:</i>		
<i>Capital Projects</i>	141,811	5,151,098
Total Fund Balances	<u>141,811</u>	<u>5,151,098</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 224,956</u>	<u>\$ 5,151,098</u>

CRTC Renovations	CRTC Renovations #2	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
\$ 86,584 147,428	\$ 161,049 274,217	\$ 2,231,805 3,800,099
\$ <u>234,012</u>	\$ <u>1,296</u> <u>436,562</u>	\$ <u>14,724</u> <u>6,046,628</u>
\$ _____ _____ _____	\$ <u>1,028</u> <u>1,028</u> _____ _____	\$ <u>84,173</u> <u>84,173</u> _____ _____
<u>234,012</u> <u>234,012</u>	<u>435,534</u> <u>435,534</u>	<u>5,962,455</u> <u>5,962,455</u>
\$ <u>234,012</u>	\$ <u>436,562</u>	\$ <u>6,046,628</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	MPO Road Construction	Tax Road Bonds Construction
Revenue:		
<i>Investment Earnings</i>	\$ 1,428	\$ 19,016
<i>Other</i>		2,781
Total revenues	<u>1,428</u>	<u>21,797</u>
Expenditures:		
Current:		
<i>Capital Outlay</i>	869,217	
Debt Service:		
<i>Bond Issuance Costs</i>		95,000
Total expenditures	<u>869,217</u>	<u>95,000</u>
Excess (deficiency) of revenues (under) expenditures	(867,789)	(73,203)
Other financing sources (uses):		
<i>Transfers in</i>	1,009,600	
<i>Issuance of Tax Road Bonds</i>		5,015,000
<i>Premium on Tax Road Bonds</i>		209,301
Total other financing sources (uses)	<u>1,009,600</u>	<u>5,224,301</u>
Net change in fund balances	141,811	5,151,098
Fund balances/equity, October 1		
Fund balances/equity, September 30	<u>\$ 141,811</u>	<u>\$ 5,151,098</u>

CRTC Renovations	CRTC Renovations #2	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$	\$	\$
	12,348	32,792
		2,781
	<u>12,348</u>	<u>35,573</u>
249,881	146,550	1,265,648
		95,000
<u>249,881</u>	<u>146,550</u>	<u>1,360,648</u>
(249,881)	(134,202)	(1,325,075)
		1,009,600
		5,015,000
		209,301
		<u>6,233,901</u>
(249,881)	(134,202)	4,908,826
483,893	569,736	1,053,629
\$	\$	\$
<u>234,012</u>	<u>435,534</u>	<u>5,962,455</u>

LUBBOCK COUNTY, TEXAS
MPO ROAD CONSTRUCTION
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-67

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 2,648,000	\$ 2,648,000	\$	\$ (2,648,000)
Investment Earnings			1,428	1,428
Total revenues	<u>2,648,000</u>	<u>2,648,000</u>	<u>1,428</u>	<u>(2,646,572)</u>
Expenditures:				
Capital Outlay	<u>3,657,600</u>	<u>3,657,600</u>	<u>869,217</u>	<u>2,788,383</u>
Total expenditures	<u>3,657,600</u>	<u>3,657,600</u>	<u>869,217</u>	<u>2,788,383</u>
Excess (deficiency) of revenues (under) expenditures	<u>(1,009,600)</u>	<u>(1,009,600)</u>	<u>(867,789)</u>	<u>141,811</u>
Other financing sources (uses):				
Transfers in	<u>1,009,600</u>	<u>1,009,600</u>	<u>1,009,600</u>	
Total other financing sources (uses)	<u>1,009,600</u>	<u>1,009,600</u>	<u>1,009,600</u>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses			141,811	141,811
Fund balances/equity, October 1				
Fund balances/equity, September 30	<u>\$</u>	<u>\$</u>	<u>\$ 141,811</u>	<u>\$ 141,811</u>

LUBBOCK COUNTY, TEXAS
TAX ROAD BONDS CONSTRUCTION
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-68

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	\$ 19,016	\$ 19,016
<i>Other</i>			2,781	2,781
Total revenues			21,797	21,797
Expenditures:				
<i>Bond Issuance Costs</i>			95,000	(95,000)
<i>Total Debt Service</i>			95,000	(95,000)
Total expenditures			95,000	(95,000)
Excess (deficiency) of revenues (under) expenditures			(73,203)	(73,203)
Other financing sources (uses):				
<i>Issuance of Bonds</i>		5,015,000	5,015,000	
<i>Premium on Refunding Bonds</i>		209,302	209,301	1
Total other financing sources (uses)		5,224,302	5,224,301	(1)
Excess of revenues and other financing sources over (under) expenditures and other financing uses		5,224,302	5,151,098	(73,204)
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ 5,224,302	\$ 5,151,098	\$ (73,204)

LUBBOCK COUNTY, TEXAS

EXHIBIT C-69

CRTC RENOVATIONS
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Total revenues	\$	\$	\$	\$
Expenditures:				
<i>Capital Outlay</i>	332,106	332,106	249,881	82,225
Total expenditures	332,106	332,106	249,881	82,225
Excess (deficiency) of revenues (under) expenditures	(332,106)	(332,106)	(249,881)	82,225
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(332,106)	(332,106)	(249,881)	82,225
Fund balances/equity, October 1	483,893	483,893	483,893	
Fund balances/equity, September 30	\$ 151,787	\$ 151,787	\$ 234,012	\$ 82,225

LUBBOCK COUNTY, TEXAS
CRTC RENOVATIONS #2
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-70

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 2,000	\$ 2,000	\$ 12,348	\$ 10,348
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>12,348</u>	<u>10,348</u>
Expenditures:				
<i>Capital Outlay</i>	<u>900,000</u>	<u>900,000</u>	<u>146,550</u>	<u>753,450</u>
Total expenditures	<u>900,000</u>	<u>900,000</u>	<u>146,550</u>	<u>753,450</u>
Excess (deficiency) of revenues (under) expenditures	<u>(898,000)</u>	<u>(898,000)</u>	<u>(134,202)</u>	<u>763,798</u>
Other financing sources (uses):				
<i>Transfers in</i>	<u>898,000</u>	<u>898,000</u>		<u>(898,000)</u>
Total other financing sources (uses)	<u>898,000</u>	<u>898,000</u>		<u>(898,000)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(134,202)	(134,202)
Fund balances/equity, October 1	569,736	569,736	569,736	
Fund balances/equity, September 30	<u>\$ 569,736</u>	<u>\$ 569,736</u>	<u>\$ 435,534</u>	<u>\$ (134,202)</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2019

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS:			
Current Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 3,177,767	\$ 3,223,107	\$ 6,400,874
<i>Investments</i>	5,385,251	5,487,994	10,873,245
Receivables (net of allowances for uncollectibles):			
<i>Other</i>	355,308	21,812	377,120
Total Current Assets	<u>8,918,326</u>	<u>8,732,913</u>	<u>17,651,239</u>
Total Assets	<u>\$ 8,918,326</u>	<u>\$ 8,732,913</u>	<u>\$ 17,651,239</u>
LIABILITIES:			
Current Liabilities:			
<i>Accounts Payable</i>	\$ 1,269,205	\$ 1,836,524	\$ 3,105,729
Total Current Liabilities	<u>1,269,205</u>	<u>1,836,524</u>	<u>3,105,729</u>
Total Liabilities	<u>1,269,205</u>	<u>1,836,524</u>	<u>3,105,729</u>
NET POSITION:			
Restricted For:			
<i>Workers Compensation Claims</i>		6,896,389	6,896,389
<i>Health Insurance Claims</i>	7,649,121		7,649,121
Total Net Position	<u>\$ 7,649,121</u>	<u>\$ 6,896,389</u>	<u>\$ 14,545,510</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Other operating revenue</i>	\$ 13,616,595	\$ 1,609,342	\$ 15,225,937
Total Operating Revenues	<u>13,616,595</u>	<u>1,609,342</u>	<u>15,225,937</u>
OPERATING EXPENSES:			
<i>Professional Services</i>	30,000		30,000
<i>Administration</i>	1,199,107	45,066	1,244,173
<i>Insurance/Bonds</i>		132,825	132,825
<i>Paid Claims</i>	11,317,177	725,729	12,042,906
Total Operating Expenses	<u>12,546,284</u>	<u>903,620</u>	<u>13,449,904</u>
Operating Income (Loss)	<u>1,070,311</u>	<u>705,722</u>	<u>1,776,033</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Investment Earnings</i>	156,116	153,174	309,290
Total Non-operating Revenues (Expenses)	<u>156,116</u>	<u>153,174</u>	<u>309,290</u>
Net Income (Loss) before Operating Transfers	<u>1,226,427</u>	<u>858,896</u>	<u>2,085,323</u>
TRANSFERS			
<i>Transfers Out</i>		(4,000,000)	(4,000,000)
Total Transfers		<u>(4,000,000)</u>	<u>(4,000,000)</u>
Net Income (Loss) after Operating Transfers	<u>1,226,427</u>	<u>(3,141,104)</u>	<u>(1,914,677)</u>
Net Position, October 1	6,422,694	10,037,493	16,460,187
Net Position, September 30	<u>\$ 7,649,121</u>	<u>\$ 6,896,389</u>	<u>\$ 14,545,510</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF CASH FLOWS****ALL INTERNAL SERVICE FUNDS****FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-9)
Cash Flows from Operating Activities:			
<i>Interfund Services Provided and Used</i>	\$ 14,138,530	\$ 1,679,993	\$ 15,818,523
<i>Cash Payments to Suppliers for Goods and Services</i>	(13,404,094)	(735,582)	(14,139,676)
Net Cash Provided (Used) by Operating Activities	<u>734,436</u>	<u>944,411</u>	<u>1,678,847</u>
Cash Flows from Non-capital Financing Activities:			
<i>Transfers From (To) Other Funds</i>		(4,000,000)	(4,000,000)
Net Cash Provided (Used) by Non-capital Financing Activities		<u>(4,000,000)</u>	<u>(4,000,000)</u>
Cash Flows from Investing Activities:			
<i>Proceeds from Sale and Maturities of Securities</i>	2,119,065	5,893,252	8,012,317
<i>Interest and Dividends on Investments</i>	156,116	153,174	309,290
Net Cash Provided (Used) for Investing Activities	<u>2,275,181</u>	<u>6,046,426</u>	<u>8,321,607</u>
Net Increase (Decrease) in Cash and Cash Equivalents	3,009,617	2,990,837	6,000,454
Cash and Cash Equivalents at Beginning of Year	168,150	232,270	400,420
Cash and Cash Equivalents at End of Year	<u>\$ 3,177,767</u>	<u>\$ 3,223,107</u>	<u>\$ 6,400,874</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$ 1,070,311	\$ 705,722	\$ 1,776,033
Change in Assets and Liabilities:			
<i>Decrease (Increase) in Receivables</i>	521,935	70,651	592,586
<i>Increase (Decrease) in Accounts Payable</i>	(857,810)	168,038	(689,772)
Total Adjustments	<u>(335,875)</u>	<u>238,689</u>	<u>(97,186)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 734,436</u>	<u>\$ 944,411</u>	<u>\$ 1,678,847</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2019

	County Treasurer	Tax Assessor Collector	County Clerk	District Clerk
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,275,139	\$ 215,252	\$ 2,003,654	\$ 3,460,955
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
<i>Prepaid items</i>				
Total Assets and Other Debits	<u>\$ 1,275,139</u>	<u>\$ 215,252</u>	<u>\$ 2,003,654</u>	<u>\$ 3,460,955</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$
<i>Accounts Payable</i>				
<i>Due to Other Governments</i>		215,024	5,567	21,596
<i>Accrued Wages</i>				
<i>Due to Trust Beneficiaries</i>			1,964,486	3,104,525
<i>Other Liabilities</i>	1,275,139	228	33,601	334,834
Total Liabilities	<u>1,275,139</u>	<u>215,252</u>	<u>2,003,654</u>	<u>3,460,955</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 1,275,139</u>	 <u>\$ 215,252</u>	 <u>\$ 2,003,654</u>	 <u>\$ 3,460,955</u>

<u>Medical Examiner Fund</u>	<u>District Attorney</u>	<u>Sheriff</u>	<u>Juvenile Probation</u>	<u>FSA Fund</u>
\$ 270	\$ 394,727	\$ 372,302	\$ 501	\$ 16,287
13,465				11,234
\$ <u>13,735</u>	\$ <u>14,367</u> <u>409,094</u>	\$ <u>372,302</u>	\$ <u>501</u>	\$ <u>27,521</u>
\$	\$	\$	\$	\$
13,465	256,949			27,521
270	152,145	360,100	501	
<u>13,735</u>	<u>409,094</u>	<u>12,202</u> <u>372,302</u>	<u>501</u>	<u>27,521</u>
\$ <u>13,735</u>	\$ <u>409,094</u>	\$ <u>372,302</u>	\$ <u>501</u>	\$ <u>27,521</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2019

	Drug Court	MH/ MR Caseload	Substance Abuse	Pretrial Services
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 32,223	\$ 24,485	\$ 8,134	\$ 33,618
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
<i>Prepaid items</i>				
Total Assets and Other Debits	<u>\$ 32,223</u>	<u>\$ 24,485</u>	<u>\$ 8,134</u>	<u>\$ 33,618</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 2,713	\$ 2,706	\$ 1,133	\$ 4,343
<i>Accounts Payable</i>	4,736	644	613	3,686
<i>Due to Other Governments</i>				
<i>Accrued Wages</i>	4,400	4,269	2,176	5,559
<i>Due to Trust Beneficiaries</i>				
<i>Other Liabilities</i>	20,374	16,866	4,212	20,030
Total Liabilities	<u>32,223</u>	<u>24,485</u>	<u>8,134</u>	<u>33,618</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 32,223</u>	 <u>\$ 24,485</u>	 <u>\$ 8,134</u>	 <u>\$ 33,618</u>

<u>Basic Supervision</u>	<u>Intensive Support</u>	<u>Day Resource</u>	<u>Diagnostic Unit 032 CCP</u>	<u>Caseload Reduction 019-DP</u>
\$ 793,136	\$ 24,105	\$ 26,772	\$ 26,901	\$ 9,364
88,756 38				
<u>\$ 881,930</u>	<u>\$ 24,105</u>	<u>\$ 26,772</u>	<u>\$ 26,901</u>	<u>\$ 9,364</u>
\$ 60,426	\$ 3,730	\$ 3,552	\$	\$ 1,752
43,292	1,774	1,449	32	684
90,981	5,861	6,137		2,693
19,970				
667,261	12,740	15,634	26,869	4,235
<u>881,930</u>	<u>24,105</u>	<u>26,772</u>	<u>26,901</u>	<u>9,364</u>
<u>\$ 881,930</u>	<u>\$ 24,105</u>	<u>\$ 26,772</u>	<u>\$ 26,901</u>	<u>\$ 9,364</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2019

	Drug Court 013-CCP	Non-MHI Caseload 028-CCP	CRTC Aftercare 020-DP
ASSETS AND OTHER DEBITS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 13,318	\$ 16,542	\$ 20,953
Receivables (net of allowances for uncollectibles):			
<i>Other</i>			
<i>Prepaid items</i>			
Total Assets and Other Debits	<u>\$ 13,318</u>	<u>\$ 16,542</u>	<u>\$ 20,953</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$ 1,444	\$ 1,462	\$ 2,476
<i>Accounts Payable</i>	1,753	2,199	1,168
<i>Due to Other Governments</i>			
<i>Accrued Wages</i>	1,589	2,337	3,736
<i>Due to Trust Beneficiaries</i>			
<i>Other Liabilities</i>	8,532	10,544	13,573
Total Liabilities	<u>13,318</u>	<u>16,542</u>	<u>20,953</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 13,318</u>	 <u>\$ 16,542</u>	 <u>\$ 20,953</u>

<u>Veteran's Drug Court</u>	<u>SPOT- CSCD Rider 84</u>	<u>Pre-Trial Release Fund</u>	<u>Court Residential</u>	<u>Total Agency Funds (See Exhibit A-10)</u>
\$ 14,797	\$ 38,632	\$ 17,214	\$ 975,747	\$ 9,815,028
				113,455
				14,405
<u>\$ 14,797</u>	<u>\$ 38,632</u>	<u>\$ 17,214</u>	<u>\$ 975,747</u>	<u>\$ 9,942,888</u>
\$ 1,301	\$ 5,709	\$ 5,831	\$ 64,130	\$ 162,708
577	2,227	2,605	115,638	210,598
			1,427	514,028
1,774	8,586	8,778	107,634	256,510
				5,601,226
<u>11,145</u>	<u>22,110</u>		<u>686,918</u>	<u>3,197,818</u>
<u>14,797</u>	<u>38,632</u>	<u>17,214</u>	<u>975,747</u>	<u>9,942,888</u>
<u>\$ 14,797</u>	<u>\$ 38,632</u>	<u>\$ 17,214</u>	<u>\$ 975,747</u>	<u>\$ 9,942,888</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-75****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2019**

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
COUNTY TREASURER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,323,777	\$ 594,015	\$ 642,653	\$ 1,275,139
Total Assets	<u>\$ 1,323,777</u>	<u>\$ 594,015</u>	<u>\$ 642,653</u>	<u>\$ 1,275,139</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	1,323,777	594,015	642,653	1,275,139
Total Liabilities	<u>\$ 1,323,777</u>	<u>\$ 594,015</u>	<u>\$ 642,653</u>	<u>\$ 1,275,139</u>
TAX ASSESSOR/COLLECTOR				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 97,586	\$ 162,187,284	\$ 162,069,618	\$ 215,252
Total Assets	<u>\$ 97,586</u>	<u>\$ 162,187,284</u>	<u>\$ 162,069,618</u>	<u>\$ 215,252</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	95,421	161,952,425	161,832,822	215,024
<i>Other Liabilities</i>	2,165	234,859	236,796	228
Total Liabilities	<u>\$ 97,586</u>	<u>\$ 162,187,284</u>	<u>\$ 162,069,618</u>	<u>\$ 215,252</u>
COUNTY CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,714,515	\$ 15,764,519	\$ 15,475,380	\$ 2,003,654
Total Assets	<u>\$ 1,714,515</u>	<u>\$ 15,764,519</u>	<u>\$ 15,475,380</u>	<u>\$ 2,003,654</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	4,822	115,501	114,756	5,567
<i>Due to Trust Beneficiaries</i>	1,667,062	12,384,112	12,086,688	1,964,486
<i>Other Liabilities</i>	42,631	3,264,906	3,273,936	33,601
Total Liabilities	<u>\$ 1,714,515</u>	<u>\$ 15,764,519</u>	<u>\$ 15,475,380</u>	<u>\$ 2,003,654</u>
DISTRICT CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 3,078,962	\$ 6,797,353	\$ 6,415,360	\$ 3,460,955
Total Assets	<u>\$ 3,078,962</u>	<u>\$ 6,797,353</u>	<u>\$ 6,415,360</u>	<u>\$ 3,460,955</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	21,196	80,927	80,527	21,596
<i>Due to Trust Beneficiaries</i>	1,835,018	4,551,015	3,281,508	3,104,525
<i>Other Liabilities</i>	1,222,748	2,165,411	3,053,325	334,834
Total Liabilities	<u>\$ 3,078,962</u>	<u>\$ 6,797,353</u>	<u>\$ 6,415,360</u>	<u>\$ 3,460,955</u>
MEDICAL EXAMINER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 17,980	\$ 808	\$ 18,518	\$ 270
<i>Other Receivables</i>	16,525		3,060	13,465
Total Assets	<u>\$ 34,505</u>	<u>\$ 808</u>	<u>\$ 21,578</u>	<u>\$ 13,735</u>
LIABILITIES				
<i>Due to Other Governments</i>	\$ 16,525	\$	\$ 3,060	\$ 13,465
<i>Other Liabilities</i>	17,980	808	18,518	270
Total Liabilities	<u>\$ 34,505</u>	<u>\$ 808</u>	<u>\$ 21,578</u>	<u>\$ 13,735</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-75****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2019**

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
DISTRICT ATTORNEY				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 372,688	\$ 1,260,221	\$ 1,238,182	\$ 394,727
<i>Prepaid Items</i>	14,366	530	529	14,367
Total Assets	<u>\$ 387,054</u>	<u>\$ 1,260,751</u>	<u>\$ 1,238,711</u>	<u>\$ 409,094</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	240,809	472,901	456,761	256,949
<i>Due to Trust Beneficiaries</i>	146,245	787,850	781,950	152,145
Total Liabilities	<u>\$ 387,054</u>	<u>\$ 1,260,751</u>	<u>\$ 1,238,711</u>	<u>\$ 409,094</u>
SHERIFF				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 462,152	\$ 5,079,510	\$ 5,169,360	\$ 372,302
Total Assets	<u>\$ 462,152</u>	<u>\$ 5,079,510</u>	<u>\$ 5,169,360</u>	<u>\$ 372,302</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Trust Beneficiaries</i>	412,882	3,792,601	3,845,383	360,100
<i>Other Liabilities</i>	49,270	1,286,909	1,323,977	12,202
Total Liabilities	<u>\$ 462,152</u>	<u>\$ 5,079,510</u>	<u>\$ 5,169,360</u>	<u>\$ 372,302</u>
JUVENILE PROBATION				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 428	\$ 7,807	\$ 7,734	\$ 501
Total Assets	<u>\$ 428</u>	<u>\$ 7,807</u>	<u>\$ 7,734</u>	<u>\$ 501</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	428	7,807	7,734	501
Total Liabilities	<u>\$ 428</u>	<u>\$ 7,807</u>	<u>\$ 7,734</u>	<u>\$ 501</u>
FSA FUND				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 22,041	\$ 283,692	\$ 289,446	\$ 16,287
<i>Other Receivables</i>	189	173,447	162,402	11,234
Total Assets	<u>\$ 22,230</u>	<u>\$ 457,139</u>	<u>\$ 451,848</u>	<u>\$ 27,521</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 22,230	\$ 457,139	\$ 451,848	\$ 27,521
Total Liabilities	<u>\$ 22,230</u>	<u>\$ 457,139</u>	<u>\$ 451,848</u>	<u>\$ 27,521</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-75****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2019**

	Balance October 1, 2018	Additions	Deductions	Balance September 30, 2019
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,130,008	\$ 12,585,673	\$ 12,639,740	\$ 2,075,941
<i>Other Receivables</i>	149,907	933,576	994,727	88,756
<i>Prepaid Items</i>		38		38
Total Assets	<u>\$ 2,279,915</u>	<u>\$ 13,519,287</u>	<u>\$ 13,634,467</u>	<u>\$ 2,164,735</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 82,652	\$ 4,572,069	\$ 4,471,644	\$ 183,077
<i>Due to Other Governments</i>	2,643	50,420	51,636	1,427
<i>Payroll Liabilities</i>	153,854	2,692,083	2,683,229	162,708
<i>Accrued Wages</i>	240,569	256,510	240,569	256,510
<i>Due to Trust Beneficiaries</i>	24,015	512,211	516,256	19,970
<i>Other Liabilities</i>	1,776,182	5,435,994	5,671,133	1,541,043
Total Liabilities	<u>\$ 2,279,915</u>	<u>\$ 13,519,287</u>	<u>\$ 13,634,467</u>	<u>\$ 2,164,735</u>
TOTAL AGENCY FUNDS:				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 9,220,137	\$ 204,560,882	\$ 203,965,991	\$ 9,815,028
<i>Other Receivables</i>	166,621	1,107,023	1,160,189	113,455
<i>Prepaid Items</i>	14,366	568	529	14,405
Total Assets	<u>\$ 9,401,124</u>	<u>\$ 205,668,473</u>	<u>\$ 205,126,709</u>	<u>\$ 9,942,888</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 104,882	\$ 5,029,208	\$ 4,923,492	\$ 210,598
<i>Due to Other Governments</i>	381,416	162,672,174	162,539,562	514,028
<i>Payroll Liabilities</i>	153,854	2,692,083	2,683,229	162,708
<i>Accrued Wages</i>	240,569	256,510	240,569	256,510
<i>Due to Trust Beneficiaries</i>	4,085,222	22,027,789	20,511,785	5,601,226
<i>Other Liabilities</i>	4,435,181	12,990,709	14,228,072	3,197,818
Total Liabilities	<u>\$ 9,401,124</u>	<u>\$ 205,668,473</u>	<u>\$ 205,126,709</u>	<u>\$ 9,942,888</u>

STATISTICAL SECTION

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

Contents	Page
Financial Trends	181-186
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	187-194
<i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	
Debt Capacity	195-198
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	199-201
<i>These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	202-207
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

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

TABLE D-1

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

	Fiscal Year									
	2010	2011	2012	2013 *	2014	2015	2016	2017	2018	2019
Governmental Activities										
Net Investment in										
Capital Assets	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107	\$ 76,696,453	\$ 76,148,040	\$ 82,314,165	\$ 76,324,657	\$ 97,963,830	\$ 102,605,771	\$ 105,337,107
Restricted	7,152,326	7,008,644	7,647,690	9,338,658	8,781,795	8,117,814	3,888,137	2,694,086	1,979,629	7,766,541
Unrestricted	54,864,273	55,450,483	57,464,357	57,639,169	64,178,788	53,741,310	70,001,732	41,550,632	22,904,271	36,068,662
Total Governmental										
Activities Net Position	\$ <u>142,881,072</u>	\$ <u>142,790,033</u>	\$ <u>144,380,154</u>	\$ <u>143,674,280</u>	\$ <u>149,108,623</u>	\$ <u>144,173,289</u>	\$ <u>150,214,526</u>	\$ <u>142,208,548</u>	\$ <u>127,489,671</u>	\$ <u>149,172,310</u>
Primary Government										
Net Investment in										
Capital Assets	\$ 80,864,473	\$ 80,330,906	\$ 79,268,107	\$ 76,696,453	\$ 76,148,040	\$ 82,314,165	\$ 76,324,657	\$ 97,963,830	\$ 102,605,771	\$ 105,337,107
Restricted	7,152,326	7,008,644	7,647,690	9,338,658	8,781,795	8,117,814	3,888,137	2,694,086	1,979,629	7,766,541
Unrestricted	54,864,273	55,450,483	57,464,357	57,639,169	64,178,788	53,741,310	70,001,732	41,550,632	22,904,271	36,068,662
Total Primary										
Govt Net Position	\$ <u>142,881,072</u>	\$ <u>142,790,033</u>	\$ <u>144,380,154</u>	\$ <u>143,674,280</u>	\$ <u>149,108,623</u>	\$ <u>144,173,289</u>	\$ <u>150,214,526</u>	\$ <u>142,208,548</u>	\$ <u>127,489,671</u>	\$ <u>149,172,310</u>

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

TABLE D-2

LUBBOCK COUNTY, TEXAS

EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE

LAST TEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities:										
General Govt	\$ 8,004,716	\$ 8,859,209	\$ 8,498,577	\$ 8,208,795	\$ 8,774,217	\$ 9,143,526	\$ 11,191,118	\$ 10,249,343	\$ 11,134,148	\$ 10,981,003
Financial Govt	2,908,700	3,059,364	3,081,007	3,240,850	3,379,041	3,927,700	4,049,396	4,376,055	4,699,482	4,153,227
Judicial	10,545,766	12,064,803	15,035,135	14,710,333	15,514,192	16,458,250	17,093,442	18,659,206	19,076,464	18,616,929
Legal	7,415,315	7,312,562	7,258,859	7,384,153	7,227,973	7,711,923	7,886,231	8,672,852	8,538,725	8,032,332
Public Safety	30,989,676	35,211,920	35,922,248	37,359,000	38,765,218	43,708,906	44,032,975	48,341,092	49,252,965	44,605,672
Correctional	7,652,884	7,558,990	7,514,422	7,649,688	7,843,500	8,695,569	8,135,575	9,286,078	9,145,577	8,274,270
Perm. Impr.	463,638	774,357	487,438							
Facilities	5,460,926	6,130,735	6,318,397	7,194,047	7,477,493	7,882,868	7,675,703	8,196,549	8,082,032	7,199,864
Health	212,737	191,180	214,260	239,259	234,006	240,303	244,319	301,485	281,089	252,410
Welfare	472,167	465,192	465,674	485,615	474,970	545,741	514,458	546,672	532,207	505,778
Conservation	241,255	234,983	195,512	233,436	254,811	287,673	284,984	283,049	265,553	303,629
Elections	1,510,930	1,439,838	2,005,546	1,384,952	2,130,715	1,438,257	2,285,631	7,380,106	1,921,659	1,846,251
Culture/Recreation	530,992	572,297	633,532	761,910	680,173	680,980	715,178	675,471	725,024	671,656
Transportation	6,616,841	7,156,777	7,415,012	7,142,563	6,569,154	6,969,138	5,949,753	9,642,000	10,107,333	8,244,134
Interest										
and related cost	3,435,497	3,273,863	3,112,770	3,599,742	2,733,044	2,480,969	2,228,272	2,230,221	1,565,207	1,493,282
Total Governmental										
Activities Exp.	\$ 86,462,040	\$ 94,306,070	\$ 98,158,389	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803	\$ 112,287,035	\$ 128,840,179	\$ 125,327,465	\$ 115,180,437
Total Primary Government										
Expense	\$ 86,462,040	\$ 94,306,070	\$ 98,158,389	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803	\$ 112,287,035	\$ 128,840,179	\$ 125,327,465	\$ 115,180,437
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Admin.	\$ 2,912,679	\$ 2,699,768	\$ 2,489,280	\$ 2,750,083	\$ 2,276,593	\$ 1,116,077	\$ 1,450,037	\$ 1,842,041	\$ 1,735,831	\$ 2,004,935
Judicial	3,206,922	4,344,616	5,418,125	5,679,327	5,688,091	6,413,091	5,929,190	5,173,868	6,300,175	6,557,651
Legal	1,674,542	1,507,622	1,369,128	1,175,056	1,094,588	1,151,518	988,029	997,261	881,716	1,066,989
Public Safety	2,206,391	3,943,610	4,916,548	5,262,199	4,931,081	4,611,382	4,882,512	4,524,877	5,674,436	5,537,599
Transportation	2,657,502	2,642,041	3,049,365	2,787,044	3,308,161	2,895,326	3,904,125	3,278,591	3,487,167	3,581,364
Other Activities	2,415,929	2,524,689	2,996,312	3,138,394	4,391,067	6,270,015	5,906,630	5,620,579	6,376,028	6,700,941
Operating Grants	5,388,953	7,684,739	8,267,815	7,743,002	5,856,994	6,865,271	7,588,130	7,165,673	7,821,899	6,563,124
Total Governmental Activities										
Program Rev.	\$ 20,462,918	\$ 25,347,085	\$ 28,506,573	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680	\$ 30,648,653	\$ 28,602,890	\$ 32,277,252	\$ 32,012,603
Total Primary Government										
Program Rev.	\$ 20,462,918	\$ 25,347,085	\$ 28,506,573	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680	\$ 30,648,653	\$ 28,602,890	\$ 32,277,252	\$ 32,012,603

TABLE D-2 (cont.)

General Revenues and Other Changes in Net Position

Governmental Activities:

Prop Taxes, Gen.	\$	37,943,040	\$	40,131,708	\$	41,719,254	\$	45,909,993	\$	46,769,105	\$	48,567,727	\$	53,806,818	\$	56,648,920	\$	60,749,381	\$	62,762,777
Prop Taxes, Debt		7,746,912		7,052,586		7,010,742		6,934,757		7,409,122		7,455,966		7,461,649		7,726,951		7,024,562		7,975,886
Sales Taxes		16,740,827		17,718,530		18,874,843		20,482,745		21,308,578		22,600,783		22,716,490		23,533,761		24,832,231		26,378,687
Hotel Taxes																				541,256
Vehicle Rental Tax																				195,456
State Mixed Drink Tax		959,558		988,696		858,161		972,476		1,212,552		1,281,088		1,301,788		1,344,660		1,448,357		1,510,993
Bingo Tax		288,995		312,221		308,662		299,932		286,079		283,826		248,720		238,636		231,039		248,437
Invest. Earnings		3,459,240		2,545,722		1,287,313		(4,013,115)		2,788,020		3,989,362		1,808,370		2,174,775		127,198		4,829,318
Miscellaneous		25,664		61,623		931,177		219,788		168,233		89,256		112,233		36,238		146,328		134,924
Disposal of Property		286,820		56,860		251,785		146,788		4,587		409,469		223,551		527,370		53,320		272,739
Transfers								(600,000)												
Total Govt Activities General Rev	\$	<u>67,451,056</u>	\$	<u>68,867,946</u>	\$	<u>71,241,937</u>	\$	<u>70,353,364</u>	\$	<u>79,946,276</u>	\$	<u>84,677,477</u>	\$	<u>87,679,619</u>	\$	<u>92,231,311</u>	\$	<u>94,612,416</u>	\$	<u>104,850,473</u>
Total Primary Govt General Rev	\$	<u>67,451,056</u>	\$	<u>68,867,946</u>	\$	<u>71,241,937</u>	\$	<u>70,353,364</u>	\$	<u>79,946,276</u>	\$	<u>84,677,477</u>	\$	<u>87,679,619</u>	\$	<u>92,231,311</u>	\$	<u>94,612,416</u>	\$	<u>104,850,473</u>

Change in Net Position

Governmental Activities	\$	<u>1,451,934</u>	\$	<u>(91,039)</u>	\$	<u>1,590,121</u>	\$	<u>(705,874)</u>	\$	<u>5,434,343</u>	\$	<u>3,828,354</u>	\$	<u>6,041,237</u>	\$	<u>(8,005,978)</u>	\$	<u>1,562,203</u>	\$	<u>21,682,639</u>
Total Primary Govt Net Rev/Exp	\$	<u>1,451,934</u>	\$	<u>(91,039)</u>	\$	<u>1,590,121</u>	\$	<u>(705,874)</u>	\$	<u>5,434,343</u>	\$	<u>3,828,354</u>	\$	<u>6,041,237</u>	\$	<u>(8,005,978)</u>	\$	<u>1,562,203</u>	\$	<u>21,682,639</u>

LUBBOCK COUNTY, TEXAS
TABLE D-3
**FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	2010	2011	2012*	2013	2014	2015	2016	2017	2018	2019
General Fund										
Reserved	\$ 875,000	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unreserved	27,138,098									
Nonspendable		250,428	401,726	523,036	469,661	503,681	366,054	672,470	726,737	932,395
Committed For:										
Capital Improvements						12,185,000	12,275,000	12,275,000	12,275,000	12,275,000
Assigned For:										
Insurance Claims		875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000
Unassigned		30,368,958	31,797,529	32,577,164	38,486,851	29,224,232	26,732,902	16,850,737	13,661,439	21,250,634
Total General Fund	\$ 28,013,098	\$ 31,494,386	\$ 33,074,255	\$ 33,975,200	\$ 39,831,512	\$ 42,787,913	\$ 40,248,956	\$ 30,673,207	\$ 27,538,176	\$ 35,333,029
All Other Governmental Funds										
Reserved	\$ 2,233,068	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unreserved, Reported In:										
Special Revenue Funds	17,243,907									
Capital Projects Funds	4,919,258									
Nonspendable		41,766	46,128	1,715	6,543	2,023	13,420	15,919	13,862	62,990
Restricted For:										
Debt Service		2,098,319	1,922,598	1,751,214	1,481,842	1,235,295	994,258	1,025,224	926,000	1,804,086
Capital Projects		4,910,325	5,725,092	7,587,444	7,299,953	6,882,519	2,893,879	1,668,862	1,053,629	5,962,455
Public Transportation		5,843,295								
Parks and Recreation		1,986,322	1,934,179	1,474,823	1,367,209	1,245,536	1,255,744	1,334,696	1,233,542	1,345,946
Permanent Improvements		1,416,636								
Juvenile Services		303,200	714,874	926,167	947,226	1,027,714	1,633,975	2,884,350	3,997,751	5,268,305
Judicial Services		1,243,567								
Legal Services		333,681								
Election Services		472,254	428,774	445,315	553,549	684,834	961,084	614,393	714,897	637,218
General Administration		3,808,309								
Public Safety		1,305,639								
County Road Const & Maint			6,080,620	5,042,946	5,924,373	6,564,725	7,631,692	4,479,593	3,614,300	3,886,656
Bldg Const & Maint			1,100,433	959,348	1,375,447	2,725,671	3,022,794	1,873,321	2,642,436	2,062,381
Information and Technology			321,801	368,714	442,213	555,133	640,613	724,490	820,084	814,784
Dispute Resolution			880	(21,803)	(78)	14,676	20,812	30,101	35,255	62,871
Criminal Justice			1,174,816	1,259,820	1,204,849	984,606	722,745	669,019	904,764	1,003,657
Child & Family Services			4,893	8,817	14,718	13,839	22,504	31,756	7,913	16,926
Law Library			17,195	4,180	(3,858)	10,368	10,246	686	2,055	16,926
Records Preservation			4,047,006	4,528,930	4,833,197	5,344,916	5,131,509	5,978,865	6,921,796	7,104,951
Court House Security			7,074	14,207	23,082	15,833		5,184	4,694	11,030
Historical Preservation Programs			11,810	12,288	12,655	13,386	10,075	4,907	5,442	16,376
Public Defender Program			1,156,442	1,733,614	1,116,317	1,595,604	2,491,639	2,389,568	2,980,671	2,067,473
Venue Project										736,712
Inmate Welfare			1,454,184	1,741,300	1,970,260	2,257,244	2,369,267	2,592,866	2,631,419	2,945,258
Total All Other Governmental Funds	\$ 24,396,233	\$ 23,763,313	\$ 26,148,799	\$ 27,839,039	\$ 28,569,497	\$ 31,173,922	\$ 29,826,256	\$ 26,323,800	\$ 28,510,510	\$ 35,827,001

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

TABLE D-4

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	\$ 62,439,012	\$ 65,108,195	\$ 67,494,433	\$ 73,342,764	\$ 75,541,618	\$ 78,655,953	\$ 83,919,916	\$ 87,889,346	\$ 92,673,988	\$ 97,754,405
Licenses, Fees and Permits	148,015	156,170	158,708	145,676	130,346	183,203	178,802	169,145	175,157	201,213
Intergovernmental	7,482,055	9,654,429	11,243,008	11,018,374	10,598,763	12,023,999	12,939,689	12,083,941	13,779,758	12,716,585
Fees of Office	4,795,149	4,947,574	5,007,175	4,866,885	4,697,233	5,148,037	5,060,166	4,916,547	5,391,032	5,033,996
Commissions	2,777,813	2,881,735	3,093,597	3,895,439	3,804,241	4,672,130	3,571,650	3,928,101	3,995,309	4,210,723
Charges for Services	3,594,042	4,808,271	5,175,525	5,582,821	6,086,591	5,329,251	6,645,631	4,898,856	6,088,862	6,430,466
Fines and Forfeitures	1,693,861	1,699,933	2,174,210	1,643,791	1,327,174	1,148,011	1,114,419	1,082,760	1,063,906	1,083,488
Investment Earnings	2,919,969	2,044,802	834,060	(4,612,640)	2,163,278	3,533,952	1,394,491	14,207	(987,731)	3,943,517
Other	3,159,332	2,973,089	4,254,629	3,434,233	3,418,587	3,310,726	3,219,414	4,133,522	4,165,680	4,322,696
Total Revenues	89,009,248	94,274,198	99,435,345	99,317,343	107,767,831	114,005,262	118,044,178	119,116,425	126,345,961	135,697,089
Expenditures										
General Administration	7,715,399	8,548,278	8,161,657	7,771,614	8,359,661	8,478,165	10,388,245	9,146,141	9,857,176	9,416,469
Financial Administration	2,718,786	2,918,793	2,993,385	3,139,075	3,416,884	3,832,781	4,012,140	4,105,590	4,513,670	4,501,932
Judicial	10,236,066	11,837,456	14,852,968	14,441,204	15,593,971	16,225,903	17,001,675	17,978,143	18,649,869	19,268,428
Legal	6,933,212	6,935,936	6,934,570	7,044,905	7,112,011	7,381,823	7,654,794	8,041,555	8,141,368	8,241,931
Public Safety	28,698,578	29,456,270	30,454,008	31,900,855	34,522,845	37,682,178	39,166,689	40,936,726	43,078,158	42,748,016
Correctional	7,006,979	7,036,201	7,103,220	7,208,506	7,680,822	8,167,963	7,935,424	8,367,580	8,583,372	8,661,671
Permanent Improvements	463,638	774,357	487,438							
Facilities	4,478,444	4,924,225	5,063,233	5,892,326	6,056,260	6,429,425	6,368,844	6,513,519	6,576,467	6,267,200
Health	207,453	198,210	212,274	237,806	234,533	238,948	244,068	292,222	270,869	244,205
Welfare	457,877	454,753	458,127	473,163	482,105	530,097	514,174	525,133	514,132	540,968
Conservation	223,534	217,817	185,210	223,025	249,239	281,124	273,921	269,406	253,542	296,104
Elections	1,440,606	1,395,960	1,957,539	1,284,706	2,055,842	1,329,111	2,245,603	7,315,638	1,878,476	1,870,690
Culture/Recreation	470,115	497,653	554,268	593,475	577,107	585,251	604,047	547,061	586,227	581,796
Transportation	3,776,685	4,506,568	4,621,951	4,370,360	3,740,642	3,961,073	3,964,316	7,436,765	8,027,110	6,515,101
Capital Outlay	7,014,879	4,911,420	4,368,889	6,984,054	5,249,274	5,466,381	13,480,224	12,896,361	9,212,928	13,411,767
Principal on Long-Term Debt	4,065,000	4,225,000	4,529,407	4,668,676	5,206,623	5,524,548	5,973,091	6,579,380	5,715,000	5,840,000
Interest & Fiscal Charges	3,220,783	3,063,258	2,907,246	2,851,640	2,643,242	2,329,665	2,103,546	1,519,023	1,435,918	1,403,768
Total Expenditures	89,128,034	91,902,155	95,845,390	99,085,390	103,181,061	108,444,436	121,930,801	132,470,243	127,294,282	129,810,046

TABLE D-4 (cont)

Excess of Revenues										
Over (Under) Expenditures	(118,786)	2,372,043	3,589,955	231,953	4,586,770	5,560,826	(3,886,623)	(13,353,818)	(948,321)	5,887,043
Other Financing Sources (Uses)										
Proceeds from Bonds				4,695,000				30,600,000		5,015,000
Proceeds from Tax Notes				7,710,000						
Proceeds from Capital Lease		476,325	375,400							
Transfers In	6,852,090	12,119,522	12,653,881	15,344,342	13,615,363	11,218,222	14,629,624	20,543,442	15,193,111	19,587,543
Premium or Discount										
on Issuance of Bonds & Tax Notes				1,175,247				3,665,713		209,301
Payment to Refunded Bond Escrow				(10,621,015)				(33,990,100)		
Transfers Out	(6,852,090)	(12,119,522)	(12,653,881)	(15,944,342)	(11,615,363)	(11,218,222)	(14,629,624)	(20,543,442)	(15,193,111)	(15,587,543)
Total Other Financing										
Sources (Uses)		476,325	375,400	2,359,232	2,000,000			275,613		9,224,301
Net Change in Fund Balances	\$ (118,786)	\$ 2,848,368	\$ 3,965,355	\$ 2,591,185	\$ 6,586,770	\$ 5,560,826	\$ (3,886,623)	\$ (13,078,205)	\$ (948,321)	\$ 15,111,344
Debt Service As A Percentage										
Of Noncapital Expenditures	8.9%	8.4%	8.1%	8.2%	8.0%	7.6%	7.4%	6.8%	6.1%	6.2%

TABLE D-5

LUBBOCK COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Property Tax	Sales Tax	Hotel Tax	Vehicle Rental Tax	Total
2010	\$ 45,698,185	\$ 16,740,827		\$	\$ 62,439,012
2011	47,389,665	17,718,530			65,108,195
2012	48,619,590	18,874,843			67,494,433
2013	52,860,019	20,482,745			73,342,764
2014	54,233,040	21,308,578			75,541,618
2015	56,055,170	22,600,783			78,655,953
2016	61,203,426	22,716,490			83,919,916
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

LUBBOCK COUNTY, TEXAS

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

Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2010	\$ 13,204,650,438	\$ 2,014,381,046	\$ 788,497,363	\$ 14,430,534,121	\$ 0.329458
2011	13,515,820,204	2,050,480,372	693,930,142	14,872,370,434	0.329458
2012	13,998,015,199	2,091,657,444	783,358,616	15,306,314,027	0.329458
2013	14,564,670,616	2,176,330,092	758,345,526	15,982,655,182	0.346477
2014	15,081,539,433	2,253,563,364	802,105,542	16,532,997,255	0.345310
2015	15,516,691,721	2,525,973,071	841,777,983	17,200,886,809	0.341358
2016	16,239,104,330	2,643,575,123	905,036,354	17,977,643,099	0.358158
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	0.348086

Source: Lubbock Central Appraisal District

TABLE D-7

LUBBOCK COUNTY, TEXAS

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

Fiscal Year	Lubbock County Direct Rates			Overlapping Rates		Total Direct & Overlapping Rates
	Basic Rate	General Obligation Debt Service	Total Direct Rate	High Plains Water District	Lubbock County Hospital District	
2010	\$ 0.273640	\$ 0.055818	\$ 0.329458	\$ 0.007940	\$ 0.120840	\$ 0.458238
2011	0.280680	0.048778	0.329458	0.007850	0.120810	0.458118
2012	0.281946	0.047512	0.329458	0.007760	0.120720	0.457938
2013	0.301123	0.045354	0.346477	0.007540	0.119190	0.473207
2014	0.298094	0.047216	0.345310	0.008100	0.118440	0.471850
2015	0.295969	0.045389	0.341358	0.008026	0.116800	0.466184
2016	0.314542	0.043616	0.358158	0.008026	0.115010	0.481194
2017	0.315168	0.042990	0.358158	0.007500	0.112055	0.477713
2018	0.321104	0.037054	0.358158	0.006900	0.109800	0.474858
2019	0.308757	0.039329	0.348086	0.006700	0.107143	0.461929

Source: Lubbock Central Appraisal District

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

TABLE D-8

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

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value
Macerich Lubbock LTD	\$ 130,847,905	2	0.61%	\$ 123,830,275	1	0.86%
Southwestern Public Service	155,179,580	1	0.72%	78,657,897	2	0.55%
Southwestern Bell Telephone				61,897,468	3	0.43%
Wal Mart Stores Inc. #861				58,858,544	4	0.41%
United Supermarket, LLC	106,493,554	3	0.50%	54,021,742	5	0.37%
Pyco Industries				47,514,695	6	0.33%
Atmos Energy/ West Texas Div	99,698,100	4	0.46%	40,092,510	7	0.28%
Lubbock Property LLC				38,609,000	8	0.27%
Tyco Fire Products				38,275,621	9	0.27%
Burlington Northern and Santa Fe	68,608,700	5	0.32%	31,933,410	10	0.22%
ACC Op LLC	53,943,738	6	0.25%			
South Plains Electric Coop Inc.	53,783,110	7	0.25%			
CH Realty VIII/Sh Lubbock	39,100,000	8	0.18%			
CCC- Lubbock LLC	36,498,160	9	0.17%			
CHP-Raider Ranch Tx Owner LLC	35,479,980	10	0.17%			
Total	<u>\$ 779,632,827</u>		<u>3.63%</u>	<u>\$ 573,691,162</u>		<u>3.99%</u>

Source: Lubbock Central Appraisal District

TABLE D-9

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected and Adjusted Within the Fiscal Year of the Levy		Collections and Adjustments In Subsequent Years	Total Collections and Adjustments to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2010	\$ 46,564,850	\$ 45,596,925	97.92%	\$ 880,793	\$ 46,477,718	99.81%
2011	48,085,546	47,140,690	98.04%	857,098	47,997,788	99.82%
2012	49,447,723	48,687,370	98.46%	667,926	49,355,296	99.81%
2013	53,871,115	53,032,714	98.44%	729,694	53,762,408	99.80%
2014	55,593,926	54,702,917	98.40%	763,220	55,466,137	99.77%
2015	57,335,658	56,572,486	98.67%	600,160	57,172,646	99.72%
2016	62,845,325	61,906,436	98.51%	713,012	62,619,448	99.64%
2017	66,679,190	65,528,202	98.27%	843,119	66,371,321	99.54%
2018	70,620,966	69,704,816	98.70%	463,657	70,168,473	99.36%
2019	73,076,907	72,118,229	98.69%		72,118,229	98.69%

TABLE D-10

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

	Calendar Year				
	2009	2010	2011	2012	2013
Agriculture, Forestry, Fishing	\$ 1,271,682	1,286,096	1,528,764	1,329,506	1,253,415
Mining	5,924,316	6,204,071	11,636,689	14,348,222	8,249,897
Construction	76,400,210	83,962,924	87,984,394	108,324,735	116,159,981
Manufacturing	75,207,338	72,371,068	76,314,792	86,221,312	90,306,898
Transportation, Communications, Utilities	54,943,064	61,336,662	90,768,629	81,207,929	91,499,505
Wholesale Trade	252,244,768	243,894,964	255,559,292	304,995,555	322,517,600
Retail Trade	1,750,512,732	1,776,860,263	1,857,448,405	1,991,479,942	2,073,429,880
Finance, Insurance, Real Estate	56,951,005	53,860,438	57,816,248	62,468,147	68,943,093
Services	812,263,161	844,185,218	851,164,701	921,903,984	985,752,028
Public Administration	3,920,104	4,203,787	4,291,994	4,474,164	4,287,170
All Other Outlets					
Total	\$ 3,089,638,380	3,148,165,491	3,294,513,908	3,576,753,496	3,762,399,467
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%
	Calendar Year				
	2014	2015	2016	2017	2018
Agriculture, Forestry, Fishing	\$ 1,006,310	1,007,613	1,185,899	1,457,156	1,424,131
Mining	11,458,609	7,551,603	5,454,687	10,076,094	18,340,411
Construction	129,427,055	145,672,449	146,081,386	142,437,558	155,550,856
Manufacturing	104,132,481	119,545,930	120,384,817	130,138,292	127,049,644
Transportation, Communications, Utilities	104,549,981	112,194,374	106,573,954	115,761,555	111,025,764
Wholesale Trade	332,250,648	312,603,751	307,454,404	332,661,995	393,604,377
Retail Trade	2,141,470,053	2,174,656,583	2,171,080,107	2,185,682,096	2,289,099,219
Finance, Insurance, Real Estate	84,228,612	80,342,032	85,486,424	87,763,864	97,626,973
Services	1,063,594,246	1,113,250,290	1,164,212,940	1,213,526,403	1,285,093,953
Public Administration	4,983,589	5,888,366	5,861,427	4,788,839	5,232,054
All Other Outlets				1,512,414	
Total	\$ 3,977,101,584	4,072,712,991	4,113,776,045	4,225,806,266	4,484,047,382
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%

Source: State Comptroller

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

LUBBOCK COUNTY, TEXAS

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Lubbock Rate</u>	<u>State of Texas Rate</u>
2010	0.50%	1.50%	6.25%
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%
2014	0.50%	1.50%	6.25%
2015	0.50%	1.50%	6.25%
2016	0.50%	1.50%	6.25%
2017	0.50%	1.50%	6.25%
2018	0.50%	1.50%	6.25%
2019	0.50%	1.50%	6.25%

Source: State Comptroller

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

TABLE D-13

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

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Tax Notes	Certificates of Obligation	Loans Payable and Capital Leases			
2010	\$ 64,377,351	\$	\$ 11,121,546	\$	\$ 75,498,897	\$ 0.86%	\$ 275
2011	60,391,105		10,622,241	476,325	71,489,671	0.78%	255
2012	56,258,334		10,103,369	722,318	67,084,021	0.69%	237
2013	57,221,877	8,193,296		628,642	66,043,815	0.64%	231
2014	52,802,229	7,123,680		532,018	60,457,927	0.57%	208
2015	48,250,859	5,962,394		432,470	54,645,723	0.49%	186
2016	43,548,296	4,805,077		104,380	48,457,753	0.42%	162
2017	37,341,399	3,632,708			40,974,107	0.35%	135
2018	32,029,519	2,435,504			34,465,023	0.27%	113
2019	32,037,591	1,225,347			33,262,938	0.25%	108

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

LUBBOCK COUNTY, TEXAS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Assessed Value (2)	Gross Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2010	\$ 274,252	\$ 14,430,534,121	\$ 75,498,897	\$ 2,233,068	\$ 73,265,829	0.51%	267
2011	280,207	14,872,370,434	71,013,346	2,098,319	68,915,027	0.46%	246
2012	283,399	15,306,314,027	66,361,703	1,922,598	64,439,105	0.42%	227
2013	286,096	15,982,655,182	65,415,173	1,751,214	63,663,959	0.40%	223
2014	290,060	16,532,997,255	59,925,909	1,481,842	58,444,067	0.35%	201
2015	293,394	17,200,886,809	54,213,253	1,235,295	52,977,958	0.31%	181
2016	299,453	17,977,643,099	48,353,373	994,258	47,359,115	0.26%	158
2017	303,137	19,119,611,864	40,974,107	1,025,224	39,948,883	0.21%	132
2018	305,225	20,232,085,269	34,465,023	926,000	33,539,023	0.17%	110
2019	307,412	21,482,447,694	33,262,938	1,804,086	31,458,852	0.15%	102

(1) Annual government census

(2) From Table D-6

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

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to Government (1)</u>	<u>Amount Applicable to Government</u>
Direct:			
Lubbock County, Texas	\$ 33,262,938	100.00%	\$ 33,262,938
TOTAL DIRECT DEBT			33,262,938
OVERLAPPING DEBT			
Special Districts:			
Lubbock County Hospital District	0	100.00%	0
Lubbock County WC and ID No. 1	0	100.00%	0
Cities:			
Idalou	1,470,000	100.00%	1,470,000
Lake Ransom Canyon	200,000	100.00%	200,000
Lubbock	972,895,000	100.00%	972,895,000
Shallowater	3,165,000	100.00%	3,165,000
Slaton	879,552	100.00%	879,552
Wolfforth	0	100.00%	0
New Deal	910,000	100.00%	910,000
County-line Cities:			
Abernathy	1,118,000	16.78%	187,600
School Districts:			
Idalou ISD	11,595,000	100.00%	11,595,000
Lubbock ISD	260,918,600	100.00%	260,918,600
Lubbock-Cooper ISD	252,832,200	100.00%	252,832,200
New Deal ISD	0	100.00%	0
Roosevelt ISD	8,230,000	100.00%	8,230,000
Shallowater ISD	26,555,042	100.00%	26,555,042
County-line School Districts:			
Abernathy ISD	18,930,000	16.78%	3,176,454
Frenship ISD	217,847,137	99.61%	216,997,533
Lorenzo ISD	0		0
Slaton ISD	15,475,000	98.99%	15,318,703
Southland ISD	0		0
TOTAL OVERLAPPING DEBT			1,775,330,684
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,808,593,622

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

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

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

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2018
Debt Limit	\$ 2,164,580,118	\$ 2,230,855,565	\$ 2,295,947,104	\$ 2,397,398,277	\$ 2,479,949,588	\$ 2,580,133,021	\$ 2,696,646,465	\$ 2,867,941,780	\$ 3,034,812,790	\$ 3,222,367,154
Total Net Debt										
Applicable to Limit	71,706,932	67,616,681	63,216,681	61,848,786	57,008,158	51,829,705	46,425,742	37,239,776	31,624,000	29,920,914
Legal Debt Margin	2,092,873,186	2,163,238,884	2,232,730,423	2,335,549,491	2,422,941,430	2,528,303,316	2,650,220,723	2,830,702,004	3,003,188,790	3,192,446,240
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	3.31%	3.03%	2.75%	2.58%	2.30%	2.01%	1.72%	1.30%	1.04%	0.93%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 21,482,447,694
Debt Limit (15% of Assessed Value)	3,222,367,154
Debt Applicable to Limit:	
General Obligation Bonds	31,725,000
Less: Amount Set Aside for Repayment of General Obligation Debt	1,804,086
Total Net Debt Applicable to Limit	29,920,914
Legal Debt Margin	\$ 3,192,446,240

TABLE D-17

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Population (1)	274,252	280,207	283,399	286,096	290,060	293,394	299,453	303,137	305,225	307,412
Personal Income (1) \$	8,776,367,000	\$ 9,189,713,000	\$ 9,690,315,000	\$ 10,373,181,000	\$ 10,542,823,000	\$ 11,066,436,000	\$ 11,546,015,000	\$ 11,748,703,000	\$ 12,646,303,000	\$ 13,086,192,000
Per Cap Income (1) \$	32,001	\$ 32,796	\$ 34,193	\$ 36,258	\$ 36,347	\$ 37,644	\$ 38,557	\$ 38,757	\$ 41,433	\$ 42,569
Median Age (3)	31.6	31.6	29.4	29.4	31.6	30.7	30.6	30.8	30.9	31.0
Education Level in Years of Schooling										
H/S Grad or Higher	Not Available	Not Available	Not Available	Not Available	Not Available	85.10%	84.70%	85.10%	85.50%	87.70%
Bachelor's Degree and Higher	Not Available	Not Available	Not Available	Not Available	Not Available	28.00%	27.50%	28.00%	28.70%	31.50%
School Enrollment	28,976	28,685	35,347	46,848	48,919	49,153	50,626	50,730	50,716	51,363
Unemployment (2)	6.1%	5.9%	6.2%	5.5%	5.0%	5.0%	3.3%	3.4%	3.0%	2.6%

2019 figures are not yet available

Data Sources:

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

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

Employer	2019			2010		
	Employees	Rank	% of Total Employees	Employees	Rank	% of Total Employees
Texas Tech University	6,635	1	18.77%	9,740	1	24.90%
Covenant Health System	5,000	3	14.14%	4,870	2	12.45%
United Supermarkets (Corp.)	4,199	4	11.88%	2,570	5	6.57%
University Medical Center	4,000	5	11.31%	2,828	4	7.23%
Lubbock Independent School District	3,300	6	9.33%	3,566	3	9.12%
TTU Health Sciences Center	5,017	2	14.19%	2,257	8	5.77%
City of Lubbock	2,700	7	7.64%	2,289	7	5.85%
Lubbock County	1,050	8	2.97%	1,022	10	2.61%
Frenship ISD				766	12	1.96%
Convergys Corporation				1000	9	2.56%
Lubbock State Supported Living Center				810	11	2.07%
Johnson Controls	600	9	1.70%			
SuddenLink Communications	500	10	1.41%	613	15	1.57%
UMC Physician Network Services	500	11	1.41%			
X-Fab Texas	390	12	1.10%			
Lubbock Heart Hospital	350	13	0.99%			
McLane High Plains	335	14	0.95%			
Sodexo, Inc.	300	15	0.85%			
Tyler Technologies	250	16	0.71%			
NTS Communications	230	17	0.65%			
AT&T Communications/SBC				2370	6	6.06%
U.S. Postal Service				500-999	16	
Excel Services				500-999	13	
Tyco Fire Protection				639	14	1.63%
G. Boren Services				516	17	1.32%
TDCJ-John T. Montford Unit				510	18	1.30%
Sonic Drive-In				504	19	1.29%
Gene Messer Ford, Inc.				493	20	1.26%

Source: Lubbock Economic Development Alliance, Inc.

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Administration	50	53	53	52	51	51	51	51	49	50
Financial Administration	54	56	56	56	58	61	61	63	66	66
Judicial	92	92	91	94	99	100	101	102	102	104
Legal	110	125	154	154	145	144	146	146	147	150
Public Safety	488	495	494	502	502	512	526	531	531	529
Correctional	118	109	110	111	115	115	114	115	114	120
Facilities	59	59	59	59	64	65	66	71	71	71
Health	1	1	1	1	1	1	1	1	1	1
Welfare	5	5	5	5	5	5	5	5	5	5
Conservation	8	8	8	8	8	8	8	9	9	9
Elections	8	8	9	9	9	9	9	9	9	9
Culture/Recreation	7	7	7	7	7	7	7	7	7	7
Transportation	36	42	44	45	44	44	45	44	49	50
Total	<u>1,036</u>	<u>1,060</u>	<u>1,091</u>	<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>

Source: County Payroll Department

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

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
County Clerk										
Number of Criminal Cases Filed	5,272	4,446	4,351	4,305	4,324	4,249	3,396	3,179	2,836	2,595
Number of Civil Cases Filed	1,252	1,398	1,090	968	1,049	964	940	895	917	1,244
Marriage Licenses- Formal	1,725	1,712	1,754	1,904	1,831	1,189	1,935	2,121	2,016	2,113
Marriage Licenses- Informal	199	105	94	114	117	128	115	98	94	86
Probate Cases	865	841	1,148	876	745	862	820	809	937	797
Guardianship Cases Filed	Not Available	Not Available	Not Available	Not Available	Not Available	133	105	80	75	72
Mental Cases Filed	Not Available	Not Available	Not Available	Not Available	Not Available	535	346	322	215	199
OPR Documents Recorded	Not Available	Not Available	Not Available	Not Available	Not Available	46,529	55,611	48,150	48,546	49,553
Commissioners' Court										
Number of Courts Held	24	24	24	24	24	24	24	24	24	24
Number of Additional Meetings Held	30	30	30	28	19	10	11	11	11	12
Information Services/ County Technology										
Work Orders	7,761	8,157	7,305	8,194	7,109	6,678	7,289	7,505	5,995	4,154
Elections Administration										
Total Mail Handled	Not Available	Not Available	25,227	75,333	69,162	69,311	105,517	40,006	86,945	54,675
Total Mail Ballot Requests	Not Available	Not Available	2,242	4,091	9,351	4,184	9,170	7,481	7,034	5,619
Number of Election Workers Trained	Not Available	Not Available	701	365	659	187	175	490	334	295
Judicial Compliance										
Total Collections	2,412,705	2,241,744	2,372,645	2,108,489	1,471,449	1,582,368	1,487,956	1,260,391	1,077,745	962,070
Total Number of Cases	Not Available	6,577	8,880	7,343	6,639	7,223	6,121	5,633	5,559	5,514
Commissioners' Court Records Preservation										
Records Requests	Not Available	Not Available	Not Available	Not Available	130	144	176	160	203	Not Available
Number of Boxes of Records	Not Available	Not Available	Not Available	Not Available	4,281	3,709	3,363	3,631	3,638	Not Available
Cubic Feet of Records Destroyed	Not Available	Not Available	Not Available	Not Available	1,035	1,227	701	581	487	Not Available
Pounds of Microforms Destroyed	Not Available	Not Available	Not Available	Not Available	2,450	2,450	Not Available	Not Available	Not Available	Not Available
Maintenance										
Number of Work Orders Processed	11,527	16,345	14,900	16,413	17,700	17,350	15,781	15,963	33,356	Not Available
Oversaw Permanent Improvements	7,485,000	2,450,000	1,230,000	2,750,000	2,996,000	1,500,000	7,030,000	7,435,000	3,616,000	Not Available
% Electrical Consumption Reduced	Not Available	Not Available	5%	4%	Not Available	7%	7%	7%	Not Available	Not Available

TABLE D-20 (cont)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Conservation										
Texas Agrilife Extension										
Educational Contacts by Newsletters	Not Available	Not Available	Not Available	Not Available	8,148	5,819	7,217	8,596	8,458	10,758
Contact Hours	Not Available	Not Available	Not Available	Not Available	76,661	79,384	105,701	132,178	77,852	106,249
Total Attendance at Group Meetings	Not Available	32,801	19,975	33,133	25,888	29,186	32,023	38,135	63,225	93,496
4-H Enrollment	4,967	5,621	4,957	3,914	3,193	4,266	3,150	4,350	3,510	4,170
Number of Traditional 4-H Club Member	275	299	272	299	328	351	345	399	450	540
Judicial										
District Court										
Criminal Cases Disposed	4,268	5,093	Not Available	Not Available	9,175	9,923	9,631	7,564	7,055	7,804
District Clerk										
Civil Law Cases Filed	3,250	1,694	1,634	1,602	1,663	1,680	1,807	1,699	1,762	1,861
Family Law Cases Filed	2,605	3,003	2,868	2,779	3,419	2,549	2,830	2,618	2,657	2,395
Tax Law Cases Filed	291	309	288	292	483	261	128	124	130	129
Child Support Garnishment Orders	14,233	14,680	584	585	466	524	521	455	392	387
Juror Summons	51,528	58,789	Not Available	Not Available	48,549	78,863	62,388	57,695	58,885	60,935
Juvenile Cases	355	557	309	272	296	295	331	252	240	220
Passports	602	557	785	1,185	1,143	958	1,081	1,086	1,312	1,346
Law Library										
Number of Visitors	4,608	5,450	5,322	5,356	4,950	5,349	4,501	4,318	3,997	Not Available
Number of Volumes	14,909	13,357	13,563	13,913	14,027	14,142	14,268	14,396	14,516	Not Available
Dispute Resolution Center										
Inquiries and referrals-	3,052	3,673	4,035	4,017	3,144	3,077	2,393	2,481	2,328	Not Available
Number Assisted	Not Available	Not Available	Not Available	Not Available	6,042	6,154	4,572	4,770	4,490	Not Available
Training Participants	Not Available	Not Available	Not Available	Not Available	393	419	242	242	230	Not Available
Number of Training Sessions	Not Available	Not Available	Not Available	Not Available	15	14	9	11	11	Not Available
Training Hours Provided	Not Available	Not Available	Not Available	Not Available	225	155	112	139	158	Not Available
Average Monthly Coll.- Community Super	77,490	74,470	96,048	106,658	116,515	116,335	136,928	109,943	99,316	Not Available
Justice of the Peace #1										
Civil Cases Filed	1,475	1,212	1,366	1,273	1,317	1,257	1,262	1,868	2,358	2,980
Criminal Cases Filed	4,664	4,344	3,566	3,113	3,144	3,037	2,277	2,909	4,665	4,940
Justice of the Peace #2										
Civil Cases Filed	980	1,147	1,204	1,066	1,129	1,142	1,154	1,242	1,321	Not Available
Criminal Cases Filed	4,667	5,804	4,198	2,992	2,266	2,136	2,224	2,599	901	Not Available
Justice of the Peace #3										
Civil Cases Filed	1,080	1,249	5,095	1,304	1,092	1,717	1,256	1,493	1,506	2,079
Criminal Cases Filed	2,630	2,636	1,860	1,345	976	1,813	1,777	1,062	1,903	1,465

TABLE D-20 (cont)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Justice of the Peace #4										
Cases Filed:										
Civil Cases	789	778	830	838	855	910	1,120	1,112	1,182	904
Criminal Cases	5,313	5,199	5,275	4,136	3,808	3,683	3,998	3,972	4,541	2,936
Cases Disposed:										
Criminal Cases	5,725	4,551	4,784	3,343	2,530	3,337	2,750	3,063	1,618	1,565
Civil Cases	769	888	796	702	911	876	1,001	988	1,015	889
Legal										
Criminal District Attorney										
Cases Received	14,444	12,429	13,262	14,130	13,296	14,740	14,058	13,749	14,261	14,462
Felony Cases Under Indictment	3,921	3,433	3,754	3,747	3,649	3,633	3,105	2,671	1,840	2,419
Misdemeanor Cases Under Indictment	5,319	4,410	4,353	4,303	4,322	4,206	3,404	3,179	2,073	2,594
Cases Filed	9,439	8,152	8,267	8,239	8,271	7,839	6,702	6,213	5,608	5,285
Felony Cases Closed	1,838	5,770	6,995	Not Available	4,759	5,579	5,407	4,161	Not Available	6,308
Misdemeanor Cases Closed	2,158	8,180	9,177	5,239	5,467	5,722	5,185	4,381	Not Available	7,230
Total Jury Trials	73	76	74	92	Not Available	97	24	39	37	42
County Judge										
Probate Cases Filed	828	841	804	869	745	862	820	806	846	745
Mental Health Cases Filed	269	124	416	548	587	515	276	325	208	178
Guardianship Cases Filed	97	283	133	119	95	133	105	80	65	85
Hearings Held	885	1,023	555	900	790	Not Available	703	492	911	830
Public Defender										
# of Counties Participating	70	70	173	191	170	178	178	177	181	181
Cases Opened	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	14	6	19	Not Available
Cases Closed	7	7	9	18	8	14	11	9	19	Not Available
Financial										
County Auditor										
Accounts Payable Checks Processed	9,399	10,087	8,914	8,720	8,450	8,497	8,769	8,592	8,838	8,056
Payroll Checks Issued	30,278	31,522	31,398	32,096	32,423	32,161	32,766	33,504	33,484	33,408
Grants Processed	71	75	69	63	64	63	64	72	78	84
Bank Reconciliations Done	798	840	845	821	790	845	756	890	795	843
Cash Counts Done	243	225	262	279	286	291	289	285	289	278
Budget Amendments Processed	229	222	212	249	177	182	207	162	169	152
Quarterly Reviews Performed	Not Available	Not Available	Not Available	Not Available	76	76	87	92	76	76
Audits Performed	Not Available	Not Available	Not Available	Not Available	5	1	7	6	9	4
County Treasurer										
Cash Receipts Processed	5,331	7,115	6,939	6,124	5,524	5,283	5,871	4,838	4,536	4,629
Jury Checks Issued	15,720	17,331	14,380	4,246	2,375	3,618	3,743	3,722	4,426	4,063

TABLE D-20 (cont)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Tax Assessor/Collector										
Automobile Registrations	233,992	235,152	Not Available	Not Available	241,199	244,063	200,500	224,140	252,151	255,253
Beer and Wine Permits Issued	290	269	Not Available	Not Available	201	195	254	184	229	240
Human Resources										
Applications Accepted (by person)	8,719	6,297	5,328	4,875	3,192	5,335	6,787	7,116	5,959	7,737
New Hires Processed	265	228	235	273	226	221	256	231	256	275
Separations Processed	216	208	205	237	174	242	221	240	192	263
Purchasing										
Purchase Orders	2,271	2,676	2,606	2,397	2,309	2,270	2,125	2,148	2,106	1,681
Formal RFDs/ Bids	32	34	36	28	14	12	19	30	18	22
Informal Bids/ Quotes	261	287	139	123	141	163	65	69	103	58
New Contracts	9	7	5	104	74	48	75	111	87	244
Contract Renewals	29	25	24	118	130	137	156	146	178	185
Public Safety										
Detention Center										
Average Daily Jail Population	794	1,057	1,070	1,186	1,228	1,183	1,123	1,149	1,244	1,219
Average Daily # of Federal Inmates	Not Available	67	64	90	83	78	55	36	56	58
Sheriff										
Active Warrants	Not Available	21,138	22,783	21,912	22,178	18,737	19,401	17,936	17,540	13,748
Calls for Service Patrol	Not Available	12,034	13,187	17,544	11,586	11,336	10,924	11,612	12,284	16,040
Calls Received by Communications	Not Available	114,387	163,004	168,938	201,097	150,783	155,699	127,655	151,915	224,017
Juvenile Justice Center										
Number of Residents	22,320	20,757	20,723	24,187	22,527	23,840	25,080	26,517	26,184	19,423
Number of Community Service Hours	11,526	12,441	12,070	13,034	10,258	9,651	10,473	8,660	8,528	10,354
Safety and Environmental										
Total Number of Properties Inspected	348	355	381	366	360	370	332	367	338	363
Number of New Properties Inspected	185	176	133	152	175	190	134	185	142	135
Constable #1										
Civil Processed	912	865	1,513	1,091	1,051	787	885	705	949	1,064
Constable #2										
Civil Processed	1,275	950	873	913	1,025	1,098	1,159	955	1,021	Not Available
Constable #3										
Civil Processed	1,178	1,280	Not Available	1,099	2,699	1,701	1,897	2,110	Not Available	Not Available
Constable #4										
Civil Processed	1,076	934	1,657	673	412	958	907	922	Not Available	846

TABLE D-20 (cont)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Medical Examiner										
Cases	422	582	544	517	520	609	601	614	638	Not Available
Investigations	1,136	1,812	2,135	2,369	2,313	2,680	2,635	2,782	2,888	Not Available
Life Gift Cases	52	37	29	27	5	0	1	0	24	Not Available
Autopsy Report Requests	269	511	516	286	217	313	368	764	660	Not Available
Allied Health Student Education	203	157	158	270	226	266	264	246	78	Not Available
Cremation	Not Available	Not Available	803	640	781	1,119	1,156	1,288	1,377	Not Available
General Assistance										
Number of Residents Assisted	1,709	1,648	1,190	969	831	1,086	1,404	1,652	1,447	1,404
Number of Pauper Funerals	81	69	74	88	90	107	95	123	97	152
Transportation										
Road and Bridges										
Work Orders Completed	763	753	674	2,415	1,110	1,782	1,712	1,637	1,385	Not Available
Miles of Roads Overlayed	41	46	37	45	5	10	0	0	0	Not Available
County Road Maintained- Miles	1,189	1,187	1,191	1,191	1,187	1,187	1,180	1,174	1,122	Not Available

Sources: Various County Departments

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

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Electronic Voting Machines	940	940	834	1,004	1,004	1,004	1,004	1,325	1,325	1,325
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	120	120	159	144	134	139	139	140	140	140
Constable Vehicles	4	4	4	4	4	4	4	4	4	4
Culture and Recreation										
County Parks	4	4	4	4	4	4	4	4	4	4
Public Works										
Bridges	1	1	1	1	1	1	1	1	1	1
Roads (miles)	1,189	1,187	1,191	1,191	1,187	1,187	1,180	1,174	1,122	1,122

Sources: Various County Departments

Other Supplementary Information

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

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

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

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

Members of the Commissioner's Court:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lubbock County, Texas, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise Lubbock County, Texas' basic financial statements, and have issued our report thereon dated March 18, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Robison Johnston & Dutton LLP

Lubbock, TX
March 18, 2020

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

Independent Auditors' Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance Required by the Uniform Guidance

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

Members of the Commissioner's Court:

Report on Compliance for Each Major Federal Program

We have audited the Lubbock County, Texas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Lubbock County, Texas's major federal programs for the year ended September 30, 2019. Lubbock County, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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

Robison Johnston, CPA

Lubbock, TX
March 18, 2020

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

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

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

Members of the Commissioners' Court:

Report on Compliance for Each Major State Program

We have audited the Lubbock County, Texas' compliance with the types of compliance requirements described in the State of Texas Uniform Grants Management Standards (UGMS) that could have a direct and material effect on each of the Lubbock County, Texas's major state programs for the year ended September 30, 2019. Lubbock County, Texas's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major State Program

In our opinion, the Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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

Robison Johnston : Feb 11 11P

Lubbock, TX
March 18, 2020

LUBBOCK COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2019

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more 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:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies 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

Version of compliance supplement used in audit: August 2019

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553	School Breakfast Program
10.555	Food Distribution
10.555	National School Lunch Program
10.435	USDA Agricultural Mediation Program

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes No

LUBBOCK COUNTY, TEXAS**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019****3. State Awards**

Internal control over major programs:

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

Identification of major programs:

Name of State Program or ClusterIndigent Defense Formula Grant Program
Regional Public Defender Office for Capital CasesDollar threshold used to distinguish between
type A and type B programs: \$750,000Auditee qualified as low-risk auditee? X Yes No**B. Financial Statement Findings**

NONE

C. Federal Award Findings and Questioned Costs

NONE

D. State Award Findings and Questioned Costs

NONE

LUBBOCK COUNTY, TEXAS*SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2019*

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
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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, 2019

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

LUBBOCK COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT E-1

Page 1 of 2

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal/ State Expenditures
FEDERAL AWARDS:				
CHILD NUTRITION CLUSTER:				
<u>U. S. Department of Agriculture</u>				
Passed Through State Department of Education:				
<i>School Breakfast Program</i>	10.553	01300	\$	\$ 54,786
<i>Food Distribution</i>	10.555	01300		8,733
<i>National School Lunch Program</i>	10.555	01300		110,947
Total Passed Through State Department of Education				174,466
Total U. S. Department of Agriculture				174,466
Total Child Nutrition Cluster				174,466
OTHER PROGRAMS:				
<u>U.S. Department of Homeland Security</u>				
Passed Through Office of the Governor:				
<i>Homeland Security-Regional SWAT Team Equipment</i>	97.067	3323402		67,125
<i>Regional SWAT Team SUAS Project</i>	97.067	3549801		8,000
Total Passed Through Office of the Governor				75,125
Passed Through Texas Department of Public Safety:				
<i>Emergency Management Performance Grant</i>	97.042	EMT-2019-EP-00005		9,654
Passed Through Texas Division of Emergency Management:				
<i>LUB001C-Road Repairs</i>	97.036	FEMA 00143		39,720
<i>LUB001-A- Debris Removal</i>	97.036	FEMA 00203		100,171
<i>LUB004C- Road Repair</i>	97.036	FEMA 00206		86,518
Total Passed Through Texas Division of Emergency Management				226,409
Total U.S. Department of Homeland Security				311,188
<u>U. S. Department of Justice</u>				
Passed Through Office of Justice Programs:				
<i>2018 JAG Program</i>	16.738	2018-DJ-BX-0890		12,420
<i>2016 JAG Program</i>	16.738	2016-DJ-BX-0662		20,275
<i>2017 JAG Program</i>	16.738	2017-DJ-BX-0639		23,750
<i>Lubbock County JMH Collaboration Program</i>	16.745	2017-MO-BX-0031		65,109
Total Passed Through Office of Justice Programs				121,554
Passed Through Office of the Governor:				
<i>Victims of Crime Act Victim Advocacy Project</i>	16.575	3040602		93,792
<i>State Criminal Alien Assistance Program</i>	16.606	2018-H0240-TX-AP		42,918
<i>State Criminal Alien Assistance Program</i>	16.606	2019-AP-BX-0820		49,501
Total Passed Through Office of the Governor				186,211
Total U. S. Department of Justice				307,765
<u>U. S. Department of Health and Human Services</u>				
Passed Through Texas Department of Family and Protective Services:				
<i>Title IV-E, Foster Care Maintenance</i>	93.658	23939981	3,753	3,753
<i>Title IV-E, Legal Services</i>	93.658	23939982		79,429
Total Passed Through Texas Department of Family and Protective Services			\$ 3,753	\$ 83,182
Passed Through Texas Juvenile Justice Department:				
<i>Title IV-E Federal Foster Care Reimb. Program</i>	93.658	TJJD-E-19-152	\$	\$ 29,863
Total U. S. Department of Health and Human Services			3,753	113,045

LUBBOCK COUNTY, TEXAS**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019****EXHIBIT E-1**

Page 2 of 2

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Passed Through to Subrecipients	Federal/ State Expenditures
<u>U. S. Department of Agriculture</u>				
Passed Through State Department of Education:				
<i>National School Lunch Equipment Assistance Grant</i>	10.579	6TX300355		3,242
Passed Through Texas Rural Mediation Program:				
<i>USDA Agricultural Mediation Program</i>	10.435	49-044-0756001056		80,506
Total U. S. Department of Agriculture				83,748
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 3,753	\$ 990,212
STATE AWARDS:				
<u>Texas Office of the Attorney General</u>				
Direct Program:				
<i>Texas Statewide Automated Victim Notification Service (SAVNS)</i>	N/A	1990407		28,547
Total Texas Office of the Attorney General				28,547
<u>Texas Indigent Defense Commission</u>				
Direct Programs:				
<i>Indigent Defense Formula Grant Program</i>	N/A	212-19-152		279,038
<i>Regional Public Defender Office for Capital Cases</i>	N/A	212-SG-119		2,000,000
<i>Indigent Defense Technical Support Grant</i>	N/A	18-TS-152b		45,000
Total Direct Programs				2,324,038
Total Texas Indigent Defense Commission				2,324,038
<u>Texas Department of Motor Vehicles</u>				
Passed through Automobile Burglary and Theft Prevention Authority:				
<i>South Plains Auto Theft Task Force</i>	N/A	608-19-1520000		376,408
<i>South Plains Auto Theft Task Force</i>	N/A	608-20-1520000		29,446
Total Texas Department of Motor Vehicles				405,854
<u>Office of the Governor, Criminal Justice Division</u>				
Passed Through State Criminal Justice Planning (421) Fund:				
<i>Adult Drug Court</i>	N/A	1836113		17,251
<i>Adult Drug Court</i>	N/A	1836114		1,503
<i>DWI Court</i>	N/A	2196510		19,003
<i>DWI Court</i>	N/A	2196511		2,071
<i>Re-Entry Drug Court Program</i>	N/A	2410309		28,126
<i>Re-Entry Drug Court Program</i>	N/A	2410310		3,157
Total Passed Through State Criminal Justice Planning (421) Fund				71,111
Passed Through BG-Rifle-Resistant Body Armor Grant Program (BAGP):				
<i>Rifle-Resistant Body Armor</i>	N/A	3488901		1,227
Total Passed Through BG-Rifle-Resistant Body Armor Grant Program (BAGP)				1,227
Passed Through AG-Texas Anti-Gang (TAG) Program:				
<i>Lubbock Texas Anti-Gang Center</i>	N/A	3401102		599,321
<i>Lubbock Texas Anti-Gang Center</i>	N/A	3401103		14,316
Total Passed Through AG-Texas Anti-Gang (TAG) Program				613,637
Total Office of the Governor, Criminal Justice Division				685,975
TOTAL EXPENDITURES OF STATE AWARDS				3,444,414
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ 3,753	\$ 4,434,626
The accompanying notes are an integral part of this schedule.				

LUBBOCK COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

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). Therefore, some amounts may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified 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 minimis 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, 2019. This report was submitted to the agency by the required timeline.