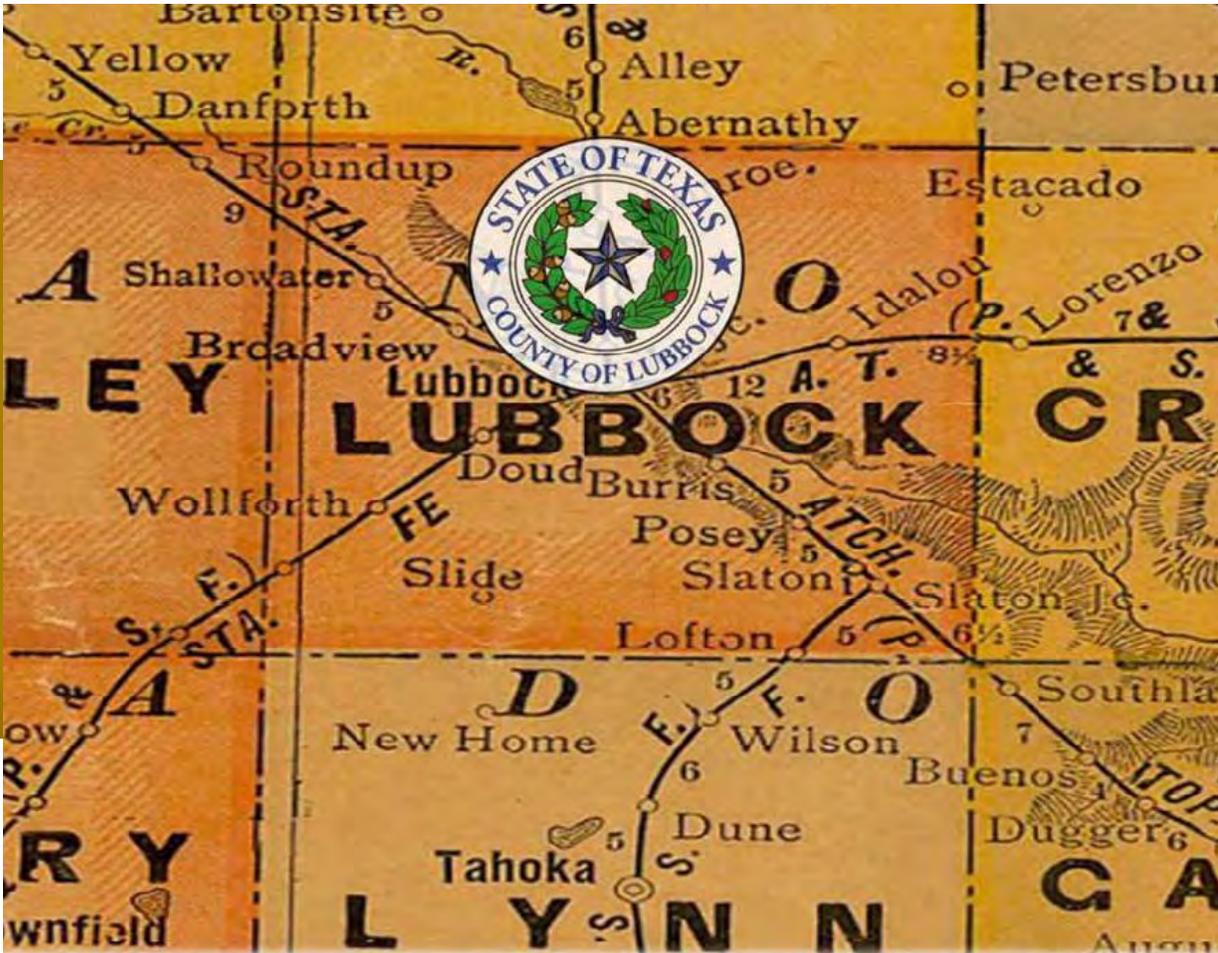

ANNUAL COMPREHENSIVE FINANCIAL REPORT FY 2020-2021



LUBBOCK COUNTY, TEXAS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

OFFICE OF THE COUNTY AUDITOR

KATHY WILLIAMS, COUNTY AUDITOR



LUBBOCK COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2021

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

TABLE OF CONTENTS

	<u>Statement Identification</u>	<u>Page No.</u>
INTRODUCTORY SECTION		
Letter of Transmittal		10
GFOA Certificate of Achievement		15
Organizational Chart		16
List of Principal Officials		17
FINANCIAL SECTION		
Independent Auditor’s Report		20
Management’s Discussion and Analysis (Required Supplementary Information)		24
Basic Financial Statements		
Government-Wide Financial Statements:		
Government-Wide – Statement of Net Position	Exhibit A-1	35
Government-Wide – Statement of Activities	Exhibit A-2	36
Fund Financial Statements:		
Balance Sheet – Governmental Funds	Exhibit A-3	37
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	Exhibit A-4	38
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	Exhibit A-5	39
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	Exhibit A-6	40
Statement of Net Position – Internal Service Funds	Exhibit A-7	41
Statement of Revenues, Expenses, and Changes in Fund Net Position – Internal Service Funds	Exhibit A-8	42
Statement of Cash Flows – Proprietary Funds	Exhibit A-9	43
Statement of Net Position – Fiduciary Funds	Exhibit A-10	44
Statement of Changes in Fiduciary Net Position- Fiduciary Funds	Exhibit A-11	45
Notes to Financial Statements (an Integral Part of the Basic Financial Statements)		46

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
REQUIRED SUPPLEMENTARY INFORMATION		
Schedule of Changes in Net Pension Liability and Related Ratios – TCDRS	Exhibit B-1	85
Schedule of Employer Contributions - TCDRS	Exhibit B-2	86
Schedule of Changes in the Total OPEB Liability and Related Ratios – Lubbock County Retiree Health Insurance Plan	Exhibit B-3	87
Budgetary Comparison Schedule- General Fund	Exhibit B-4	88
Notes to Required Supplementary Information		89
SUPPLEMENTARY INFORMATION		
Combining Statements and Budgetary Comparison Schedules as Supplementary Information:		
Combining Balance Sheet – Nonmajor Governmental Funds	Exhibit C-1	93
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	Exhibit C-2	94
Special Revenue Funds:		
Combining Balance Sheet – Nonmajor Special Revenue Funds	Exhibit C-3	95
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds	Exhibit C-4	101
Budgetary Comparison Schedules for Special Revenue Funds:		
Consolidated Road and Bridge	Exhibit C-5	107
Precinct No. 1 Park Fund	Exhibit C-6	108
Slaton/Roosevelt Parks	Exhibit C-7	109
Idalou/New Deal Parks	Exhibit C-8	110
Shallowater Park	Exhibit C-9	111
Permanent Improvement	Exhibit C-10	112
LCETRZ Tax Increment	Exhibit C-11	113
Safe School Program/JJAEP	Exhibit C-12	114
TJJD-R Regional Diversion	Exhibit C-13	115

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
STAR Program	Exhibit C-14	116
Juvenile Probation Fund	Exhibit C-15	117
Juvenile Probation Grant	Exhibit C-16	118
Juvenile Detention Fund	Exhibit C-17	119
Juvenile Food Service	Exhibit C-18	120
Juvenile Title IV-E	Exhibit C-19	121
Re-Entry Drug Court	Exhibit C-20	122
CJD DWI Court	Exhibit C-21	123
Online Access	Exhibit C-22	124
CJD Drug Court	Exhibit C-23	125
Drug Court Fee	Exhibit C-24	126
Dispute Resolution	Exhibit C-25	127
USDA Ag Mediation	Exhibit C-26	128
Domestic Relations Office	Exhibit C-27	129
Mediation Grant	Exhibit C-28	130
HOT & STVR Tax	Exhibit C-29	131
Law Library	Exhibit C-30	132
Election Services Fund	Exhibit C-31	133
HAVA	Exhibit C-32	134
Election Admin Fee	Exhibit C-33	135
Election Equipment Fund	Exhibit C-34	136
Records Preservation District Clerk	Exhibit C-35	137
Records Preservation County Clerk	Exhibit C-36	138
County Records Preservation	Exhibit C-37	139
Court House Security	Exhibit C-38	140
Court Record Preservation	Exhibit C-39	141
Truancy Prevention & Diversion	Exhibit C-40	142
Historical Commission	Exhibit C-41	143
Child Abuse Prevention	Exhibit C-42	144
Co & Dist Court Technology	Exhibit C-43	145
District Court Record Technology	Exhibit C-44	146
County Clerk Archive	Exhibit C-45	147
Community Economic Development	Exhibit C-46	148
JP 1 Justice Court	Exhibit C-47	149
JP 2 Justice Court	Exhibit C-48	150
JP 3 Justice Court	Exhibit C-49	151
JP 4 Justice Court	Exhibit C-50	152
Regional Public Defender	Exhibit C-51	153
Sheriff Contraband	Exhibit C-52	154

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
Inmate Supply	Exhibit C-53	155
VINE	Exhibit C-54	156
Homeland Security	Exhibit C-55	157
Project Safe Neighborhood	Exhibit C-56	158
LEOSE Sheriff	Exhibit C-57	159
Sheriff Commissary Salary	Exhibit C-58	160
MAT Re-Entry Program	Exhibit C-59	161
TAG Grant	Exhibit C-60	162
JMHCP Grant	Exhibit C-61	163
CDA Business Crimes	Exhibit C-62	164
CDA Contraband Fund	Exhibit C-63	165
South Plains Auto Theft	Exhibit C-64	166
JAG Grant	Exhibit C-65	167
CDA Border Prosecution	Exhibit C-66	168
CDA Victim Advocacy	Exhibit C-67	169
 Debt Service Funds:		
Combining Balance Sheet – Nonmajor Debt Service Funds	Exhibit C-68	170
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Debt Service Funds	Exhibit C-69	171
 Budgetary Comparison Schedules for Debt Service Funds:		
Refunding Bonds Series 2016	Exhibit C-70	172
Unlimited Tax Road Bond 2019	Exhibit C-71	173
Tax Notes Series 2013	Exhibit C-72	174
Refunding Bonds Series 2013	Exhibit C-73	175
Special Tax Revenue Bonds	Exhibit C-74	176
 Capital Project Funds:		
Combining Balance Sheet – Nonmajor Capital Project Funds	Exhibit C-75	177
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Project Funds	Exhibit C-76	178

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
Budgetary Comparison Schedules for Capital Project Funds:		
MPO Road Construction	Exhibit C-77	179
CRTC Renovations #2	Exhibit C-78	180
Venue Capital Project	Exhibit C-79	181
Tax Road Bond Construction	Exhibit C-80	182
Internal Service Funds:		
Combining Statement of Net Position	Exhibit C-81	183
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	Exhibit C-82	184
Combining Statement of Cash Flows	Exhibit C-83	185
STATISTICAL SECTION (Unaudited)		
Statistical Section Contents		187
Net Position by Component	Table E-1	188
Expenses, Program Revenues, and Net (Expense) Revenue	Table E-2	189
General Revenues and Total Change in Net Position	Table E-3	190
Fund Balances of Governmental Funds	Table E-4	191
Changes in Fund Balances of Governmental Funds	Table E-5	192
Tax Revenues by Sources, Governmental Funds	Table E-6	193
Assessed Value and Estimated Actual Value of Taxable Property	Table E-7	194
Direct and Overlapping Property Tax Rates	Table E-8	195
Principal Property Taxpayers	Table E-9	196
Property Tax Levies and Collections	Table E-10	197
Taxable Sales by Category	Table E-11	198
Direct and Overlapping Sales Tax Rates	Table E-12	199
Sales Tax Revenue Payers by Industry	Table E-13	200
Ratios of Outstanding Debt by Type	Table E-14	201
Ratios of Tax Supported Bonded Debt Outstanding	Table E-15	202
Direct and Overlapping Governmental Activities Debt	Table E-16	203
Legal Debt Margin Information	Table E-17	204
Demographic and Economic Statistics	Table E-18	205
Principal Employers	Table E-19	206
Full-Time-Equivalent City Government Employees by Function/Program	Table E-20	207
Operating Indicators by Function/Program	Table E-21	208
Capital Assets Statistics by Function/Program	Table E-22	212

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

TABLE OF CONTENTS (CONCLUDED)

	<u>Statement Identification</u>	<u>Page No.</u>
OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		214
Report on Compliance For Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance		216
Report on Compliance For Each Major State Program and Report on Internal Control over Compliance Required by the State of Texas		
UGMS		218
Schedule of Findings and Questioned Costs		220
Schedule of Prior Audit Findings		222
Corrective Action Plan		223
Schedule of Expenditures of Federal and State Awards	Exhibit F-1	224
Notes to the Schedule of Expenditures of Federal and State Awards		228

INTRODUCTORY SECTION

LUBBOCK COUNTY

Kathy Williams
County Auditor

Rhonda Scott
First Assistant Auditor



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

March 16, 2022

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

Ladies and Gentlemen:

The Annual Comprehensive Financial Report (ACFR) of Lubbock County is submitted herewith in compliance with the requirements of Chapter 114.025 and Chapter 115.045, Local Government Code, Vernon's Texas Codes Annotated. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rest with Lubbock County. To the best of our knowledge, and belief the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position of the governmental activities, each major fund, and the aggregate remaining fund information and the respective changes in financial position and cash flows, where applicable, thereof in conformity with generally accepted accounting principles generally accepted (GAAP) in the United States of America. All disclosures necessary to enable the reader to gain an understanding of 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 the financial transactions are recorded properly.

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

As a recipient of federal and state financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs.

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 Bolinger, Segars, Gilbert, and Moss, LLP, a firm of licensed certified public accountants engaged by the Lubbock County Commissioners' Court. The goal of the independent audit was to provide reasonable assurance that the financial statements of Lubbock County for the fiscal year ended September 30, 2021, 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, 2021, 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 requires that management provides 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 service, health and human services, county roads and parks, and recording functions of Lubbock County, as a political subdivision of the State of Texas.

Lubbock County, operating as specified under the Constitution and statutes, is governed by a commissioners' court, which consists of the County Judge and four (4) Commissioners, one from each of the four geographical precincts and elected for staggered four-year terms. Commissioners' Court duties include setting the county Ad Valorem tax rate, approval of the budget, calling certain county officials and boards.

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

In accordance with Section 111.032, Subchapter B, Chapter 111, Title 4, Vernon's Texas codes Annotated (Local Government Code), the County Auditor is the Budget Officer for Lubbock County and has the responsibility for preparing and presenting the County's budget.

Under the County's budgeting procedures, each spring departments submit personnel request to the personnel committee and technology request to the ITS director, these reviewed request as well as the departments' budget request are submitted to the County Auditor. The County Auditor compiles and reviews the budget request, and with the Commissioners' Court, holds budget workshops and public hearings with department directors. The proposed budget, together with revenue estimates provided by the County Auditor, is submitted to the Commissioners' Court for its consideration. A public hearing is held on the proposed budget by the Commissioners' Court. Before adopting the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally adopted for expenditures of current operating funds cannot exceed the fund balances in such funds at October 1st, plus the County Auditor's estimates of revenues for the ensuing year. After the budget has been adopted by the Commissioners' Court, the County Auditor monitors budget transactions and advises the Commissioners' Court, and the various departments, on the condition of the various budgeted accounts. The appropriated budget is prepared by fund, department, and function (e.g., administrative, public safety). 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. The legal level of budgetary control is at the department level, and all transfers of appropriation, either between departments or within an individual department's budget, require the approval of the Commissioners' Court. 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 is the main trade center for the 29 counties in the South Plains area. According to the 2020 Census data, Lubbock County has a population of approximately 310,000 citizens which is up 11.4% from the 2010 Census. 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.

Lubbock County maintains a diversified economic base. With the economic contributions of Texas Tech University and Texas Tech University School of Medicine as well as new businesses, all located within Lubbock County, the economy has experienced a modest but steady growth over the past several years; despite the COVID-19 pandemic. This trend is expected to continue.

The economic outlook for Lubbock County remains positive for the near future. The local unemployment rate fell from 8.6% in May 2020 to 4.7% in May 2021. Major industrial investments are up as Lubbock County's industrial market's current conditions show a 92.7% total occupancy rate with such business as an Amazon fulfillment center based in the county. New construction permits are up as well with companies like Leprino Foods announcing its plant will be located in East Lubbock. New housing development continues to add to the Lubbock County tax base.

All three major health care systems, continue to experience significant expansions. Retail businesses such as Walmart, H-E-B, United Supermarkets, and an array of both local and national restaurants contribute to Lubbock County's aggressive growth.

Relevant Financial Policies

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

Policies include but are not limited to Budget Policy and Procedures, Personnel Policy, Fund Balance Policy, and Debt Management Policy. The County has documented their best practices for a Capital Improvement Program and a Technology Policy with formalization of such policies to occur in the spring of 2022.

Major Initiatives

Formulating the 2021 Budget was challenging considering the uncertain effects that the coronavirus pandemic might have on the County's revenues and expenditures as well as the vagueness of the virus' duration. In addition, with S.B.2, the legislature mandated a cap of 3.5% on property tax revenues thus limiting resources for maintenance and operations. Despite the challenges, the following resources were appropriated while adopting the current tax rate: 12 new positions, the final installment of the STEP salary program for law enforcement and the Lubbock County Detention Center including some disparity pay, granting salary increases for some positions in 8 departments, and capital outlay expenditures.

Major Funding Issues Facing 2021 Budget

Preserving reserves during the current economic uncertainties of a pandemic while maintaining essential services in a growing community was a compelling factor in shaping the annual budget. The Challenges faced by Lubbock County in preparing the 2021 Budget were to maintain current operations, provide funding for disaster expenditures, granting capital outlay expenditures for critical technology enhancements, continued implementation cost for the county wide software upgrades, and eighteen vehicles for several departments. For which any amount considered as excess funds are earmarked for capital expenditures and not utilized for ordinary operating expenditures.

To sustain the growth that Lubbock County is experiencing, public safety was a primary focus. This included funding the final installment of the STEP salary program for law enforcement and the Lubbock County detention Center including some disparity pay, reclassifying 46 positions in the Detention Center and the addition of a Crime Scene Investigator position, furthermore, providing the eleven Volunteer Fire Departments with means to begin replacing needed equipment.

Long Term Financial Planning

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

Critical road improvements including design, engineering, and road conversion projects as well as the second bond issuance occurred in 2021 due to favorable interest rates as part of the Better, Safer Roads Program totaling over \$99 million that were planned during 2017.

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 continued to require additional resources, however, the additional planned expenses for operating the legacy software was completed in FY2021.

ACKNOWLEDGMENTS

Awards

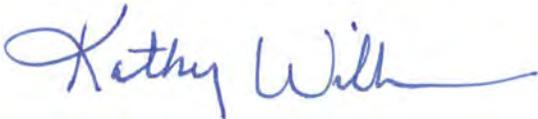
The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lubbock County for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2020. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized ACRF. This report satisfied both GAAP and applicable legal requirements.

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

In addition, Lubbock County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2021 fiscal year beginning October 1, 2020. This was the twelfth consecutive year that the government has achieved this award. To qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including a policy statement, a financial plan, and operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

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

Respectfully submitted,



Kathy Williams

Lubbock County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Lubbock
Texas**

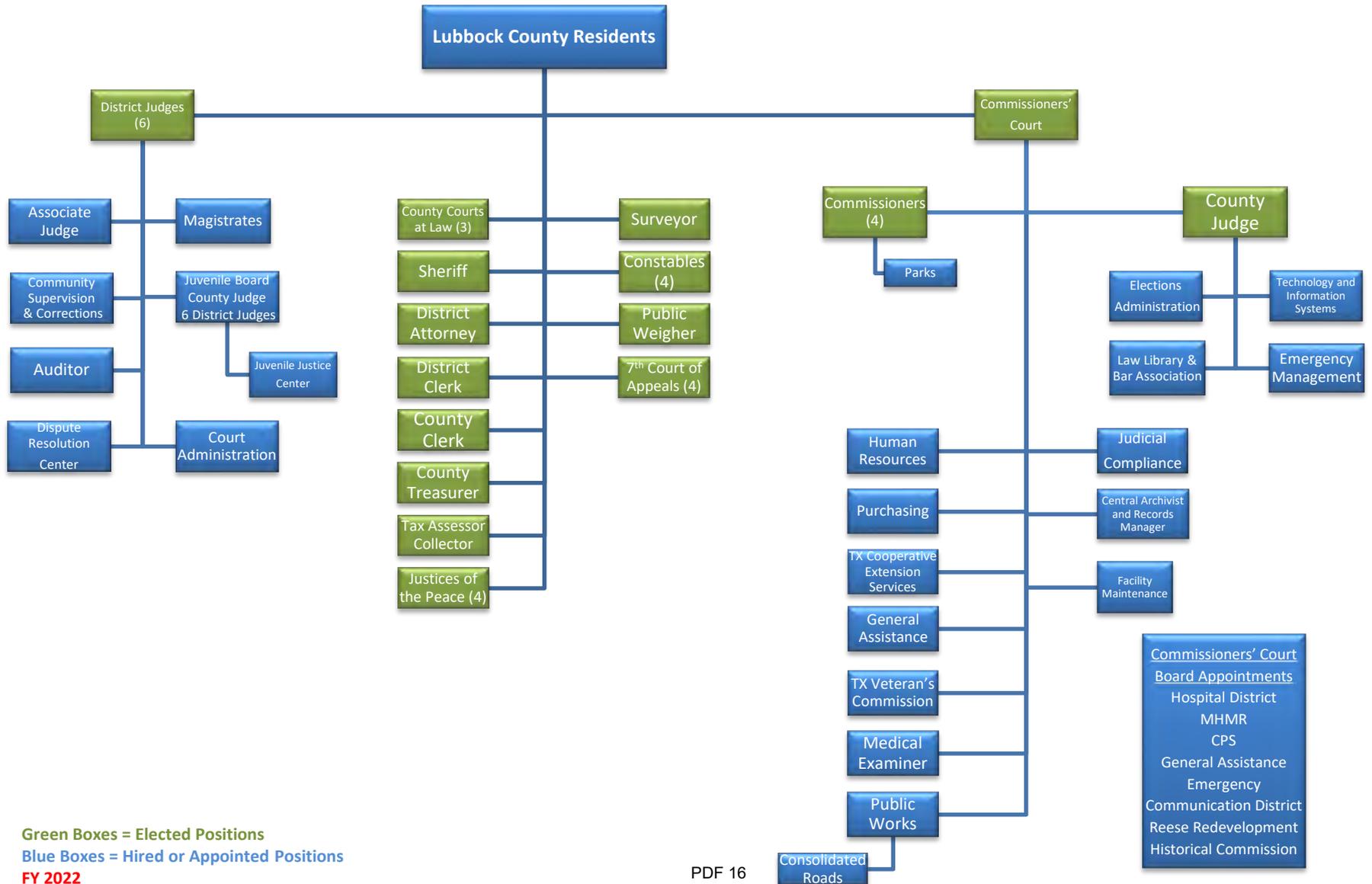
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

Christopher P. Morill

Executive Director/CEO

Lubbock County Organization Chart



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

LUBBOCK COUNTY, TEXAS

LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2021

Principal Officials

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

LUBBOCK COUNTY, TEXAS

**LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2021**

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

FINANCIAL SECTION

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

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

Independent Auditor's Report

Commissioners' Court
Lubbock County, Texas
Lubbock, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, the aggregate discretely presented component unit, and the aggregate remaining fund information of Lubbock County, Texas (the County), as of and for the fiscal year ended September 30, 2021, 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.

Auditor's 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 the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the aggregate discretely presented component unit, and the aggregate remaining fund information, of the Lubbock County, Texas, as of September 30, 2021, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, schedule of changes in net pension liability and related ratios, schedule of employer contributions, schedule of changes in the total OPEB liability and related ratios, and budgetary information as listed 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 it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering of the County's internal control over financial reporting and compliance.

Bolinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 16, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Lubbock County, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Lubbock County, Texas (the County) we offer readers of the County's financial statements this narrative overview and analysis of the County's financial activities for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with the letter of transmittal, the independent auditor's report, and the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of Lubbock County exceeded its liabilities on September 30, 2021 by \$176,701,221 (net position). Of this amount, the unrestricted net position increased by \$7,839,576 from \$39,465,489 to \$47,305,065. At the same time, the Net Position Invested in Capital Assets decreased by \$30,516,558 to a total \$78,371,052.
- The County's total net position increased by \$12,625,954. At the end of calendar year 2020 - the fiscal year-end of Texas County & District Retirement System funds - the County's combined Net Pension Liability is \$21,485,887.
- The County's governmental funds ending fund balance is \$129,311,225 of which \$31,581,239, an increase of \$5,618,289, is available for spending at the County's discretion.
- The ending unassigned fund balance for the General Fund was \$31,581,239, or 28.1% of total general fund revenues and 34.3% of total expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Reporting the County as a Whole

The Statement of Net Position and the Statement of Activities

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

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

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

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

- Governmental activities – Most of the County's basic services are reported here, including general government, financial administration, judicial, legal, public safety, correctional, facilities, welfare, conservation, elections, culture and recreation, transportation, and interest on long-term debt. Property taxes, sales taxes, licenses and permits, and grants finance most of these activities.
- Component unit – The financial statements include not only Lubbock County (known as the primary government) but also a legally separate Hospital District for which Lubbock County oversees the operations and promulgates the rules and regulations for. Financial information for this component unit is reported separately from the financial information for the primary government itself.

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

Notes to the Financial Statements

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

Other Information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. Lubbock County's assets and deferred outflows of resources exceeded deferred inflows of resources and liabilities by \$176,701,221 at September 30, 2021.

The largest portion of the County’s net position (\$78,371,052) reflects its investment in capital assets (e.g., land, infrastructure, buildings, and equipment) less any related debt used to acquire these assets that is still outstanding. These assets are used to provide services to the citizens and are not available for future appropriation. Although the County’s investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Table I
Lubbock County, Texas

NET POSITION

	Governmental Activities		Change
	2021	2020	2020-2021
Assets:			
Cash and Cash Equivalents	\$ 162,786,647	\$ 92,090,828	\$ 70,695,819
Investments	11,543,944	10,099,964	1,443,980
Receivables, Net of Allowances for Uncollectibles	11,469,014	13,046,827	(1,577,813)
Prepaid Items	187,791	1,424,913	(1,237,122)
Capital Assets, Net of Accumulated Depreciation	154,340,005	150,596,190	3,743,815
Total Assets	\$ 340,327,401	\$ 267,258,722	\$ 73,068,679
Deferred Outflows of Resources	\$ 28,258,342	\$ 12,554,017	\$ 15,704,325
Liabilities:			
Accounts Payable and Other Current Liabilities	\$ 42,685,083	\$ 16,436,771	\$ 26,248,312
Current Portion of Long-term Liabilities	8,184,982	10,280,623	(2,095,641)
Long-term Liabilities	127,382,459	78,053,755	49,328,704
Total Liabilities	\$ 178,252,524	\$ 104,771,149	\$ 73,481,375
Deferred Inflows of Resources	\$ 13,631,998	\$ 10,966,323	\$ 2,665,675
Net Position:			
Invested in Capital Assets	\$ 78,371,052	\$ 108,887,610	\$ (30,516,558)
Restricted	51,025,104	15,722,168	35,302,936
Unrestricted	47,305,065	39,465,489	7,839,576
Total Net Position	\$ 176,701,221	\$ 164,075,267	\$ 12,625,954

The County has restricted net position totaling 28.9% of total net position, which represents resources subject to restrictions on how they may be used. Such resources include debt service property tax collections restricted for debt service payments and bond proceeds restricted for capital projects. The unrestricted net position is \$47,305,065.

There was an overall decrease of \$30,516,558 in net investment in capital assets. The net investment in capital assets for the primary government has decreased due to the issuance of new debt that has yet to be spent on capital projects.

Lubbock County

CHANGES IN NET POSITION

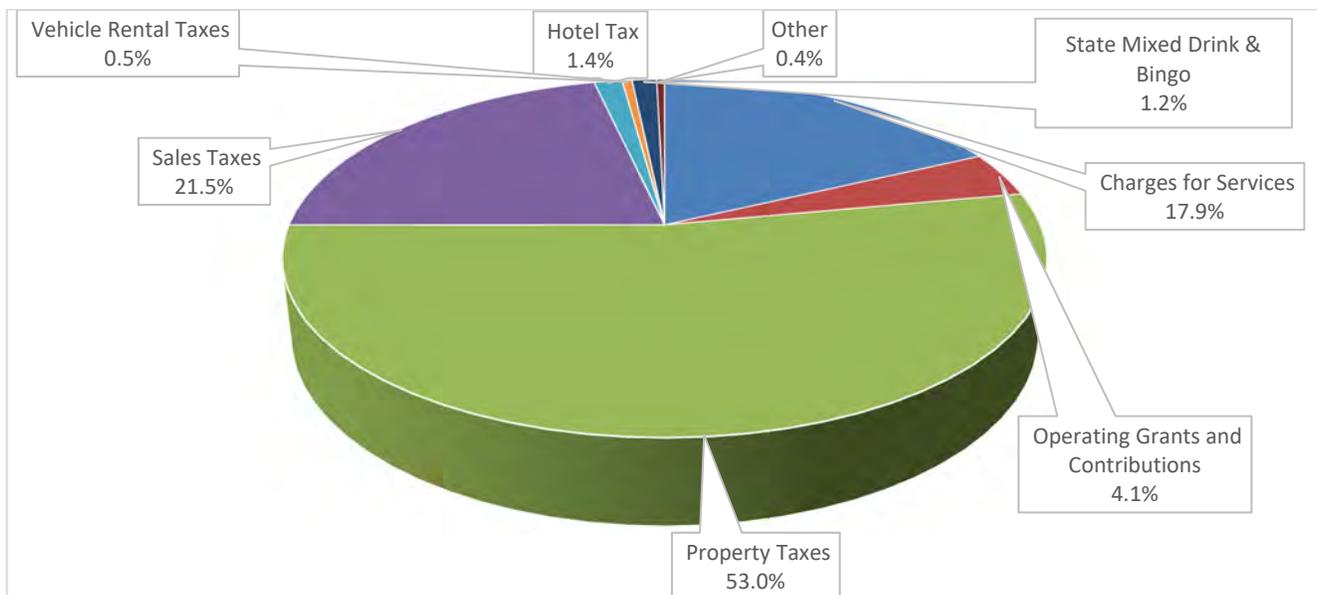
	Governmental Activities		Change
	2021	2020	2020-2021
Revenues:			
Program Revenues			
Charges for Services	\$ 26,130,946	\$ 23,969,166	\$ 2,161,780
Operating Grants and Contributions	5,944,726	11,399,370	(5,454,644)
Capital Grants and Contributions	952,559	0	952,559
General Revenues			
Property Taxes	77,119,296	72,652,733	4,466,563
Sales Taxes	31,244,160	27,746,649	3,497,511
Hotel Tax	2,059,743	1,568,470	491,273
Vehicle Rental Taxes	727,607	671,627	55,980
State Mixed Drink & Bingo	1,808,008	1,488,268	319,740
Unrestricted Investment Earnings	159,776	2,257,484	(2,097,708)
Miscellaneous	419,363	1,171,849	(752,486)
Total Revenues	<u>\$ 146,566,184</u>	<u>\$ 142,925,616</u>	<u>\$ 3,640,568</u>
Expenses:			
General Government	\$ 14,576,152	\$ 15,577,643	\$ (1,001,491)
Financial Administration	4,639,821	4,611,573	28,248
Judicial	18,605,469	19,583,576	(978,107)
Legal	9,174,957	8,987,977	186,980
Public Safety	53,755,375	47,866,638	5,888,737
Correctional	8,536,846	9,050,579	(513,733)
Facilities	7,352,035	7,387,137	(35,102)
Welfare	696,986	742,983	(45,997)
Conservation	271,160	287,255	(16,095)
Elections	2,287,112	2,502,894	(215,782)
Culture/Recreation	787,752	709,137	78,615
Transportation	10,676,094	9,109,461	1,566,633
Interest On Long-Term Debt	2,355,471	1,605,806	749,665
Bond Issuance Costs	225,000		225,000
Total Expenses	<u>\$ 133,940,230</u>	<u>\$ 128,022,659</u>	<u>\$ 5,917,571</u>
Increase in Net Position Before Transfers	<u>\$ 12,625,954</u>	<u>\$ 14,902,957</u>	<u>\$ (2,277,003)</u>
Increase (Decrease) in Net Position	\$ 12,625,954	\$ 14,902,957	\$ (2,277,003)
Net Position-Beginning	<u>164,075,267</u>	<u>149,172,310</u>	<u>14,902,957</u>
Net Position-Ending	<u>\$ 176,701,221</u>	<u>\$ 164,075,267</u>	<u>\$ 12,625,954</u>

Governmental Activities - Governmental activities resulted in an increase of \$12,625,954 in the County’s net position. As the result of increased assessed property values and increased sales tax revenue, the County’s governmental revenues increased by 3.18%.

Key elements of this decrease are as follows:

- Due to the mandated COVID-19 pandemic restrictions lifted in the 2020-2021, the major classes of General revenues realized increased.
- The largest source, 53.0%, of general revenues, Property Taxes, increased by 6.0%, from \$72,652,733 in 2019-20 to \$77,119,296 in 2020-21. This category includes collections and penalty/interest for both the current year and delinquent taxes.
- Sales tax collections, the second largest source of general revenues, increased by 12.6% to \$31,244,160.
- Grants and Contributions decreased during 2020-2021 due to the loss of the Regional Public Defenders Office in January 2021.

**Revenues by Source
Governmental Activities
Fiscal Year 2020-21**



FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS

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

Governmental funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. With the implementation of GASB No. 54 in fiscal year 2011, the County changed its presentation of fund balances in governmental funds. The GASB has defined five types of fund balances, which are more fully described in the footnotes to the financial statements. The County uses all five categories of fund balance.

As the County completed the 2020-21 year, its governmental funds reported combined ending fund balances of \$129,311,225, representing an increase of \$42,896,689 from the prior year's balance of \$86,414,536. This is attributed to the issuance of bond proceeds for capital projects that have yet to be completed.

The General Fund is a major operating fund of the County. Unassigned fund balance represents 34.3% of total General Fund expenditures.

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

Total fund balance in the County's General Fund increased by 5,459,862 during fiscal year 2020-21. The other governmental funds realized a net decrease to fund balance of 713,903. In January 2021, the County's Regional Public Defender's Office became its' own entity and excess funds were transferred to the new entity.

GENERAL FUND BUDGETARY HIGHLIGHTS

After the County adopted the original budget for the 2020-2021 year, the Department of Treasury awarded an Emergency Rental Assistance grant and other events, in the amount of \$1,562,385 and a Cares Act COVID-19 grant in the amount of \$1,848,997. As a result of this, the revenue budget was increased \$3,411,382 and appropriations increased \$1,562,385 between the original and final amended budget. The General Fund had a net increase of fund balance of 5,459,862 at 9/30/2021. The following are some of the highlights that contributed to this increase in fund balance.

- Final revenue totals had a combined negative variance with the final budget of (\$1,240,718). This is primarily due to fact that the Emergency Rental Assistance grant was not spent at the end of fiscal year 2020-2021 and was deferred.
- General Administration operations were less than the final budget by (\$2,752,936). Savings are attributed to funds for the Cares Act not expensed until 2022, as well as the underutilization of salary and benefits in the County Clerk and Information Technology Services departments. Expenses for software maintenance were also noted as significantly lower than budget.
- Public Safety Sheriff Office expenditures were less than the final budget by (\$763,861). An underutilization of salary and benefits for the Sheriff's office, as well as the reduced expenses in Vehicle Operations and Maintenance attributed to Public Safety savings.
- Elections expenditures were less than the final budget by (\$835,219). An underutilization of salary and benefits for Election staff as well as underutilization of operating expenses such as supplies, contract and professional Services attributed to these savings.
- Capital Outlay expenditures were less than the final budget by (\$2,228,028). Capital Outlay expenditures noted a savings due to projects not expensed during the year for the Information Technology Services and vehicles not received in the budgeted year for the Sheriff's office.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Lubbock County’s investment in capital assets for its governmental activities as of September 30, 2021, amounts to \$154,340,005 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, furniture and equipment, and road infrastructure. The total County investment in capital assets increased by \$3,743,815 or 2.49%.

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

- Buildings and Improvements increased by a net of \$6,832,233 mainly due to construction projects completed during the current year and moved out of construction in progress.
- Construction in Progress decreased \$1,457,240 as the County completed several projects in the current year.
- Furniture and Equipment decreased by \$1,659,808 mainly by equipment retirement and depreciation in departments exceeding new purchases of equipment.

Table III
LUBBOCK COUNTY, TEXAS
CAPITAL ASSETS AT SEPTEMBER 30, 2021
(Net of Depreciation)

	Governmental Activities	
	2021	2020
Land	\$ 3,796,125	\$ 3,640,468
Buildings and Improvements	107,658,035	100,825,802
Furniture and Equipment	20,436,236	22,096,044
Infrastructure	1,820,471	1,947,498
Construction in Progress	20,629,138	22,086,378
	\$ 154,340,005	\$ 150,596,190

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

Long-Term Debt

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

At the end of the current fiscal year, Lubbock County had total bonded debt outstanding of \$61,670,000. The total outstanding debt is backed by the full faith and credit of the government, while a tax levy has been established for \$56,985,000 of the total and the remaining \$4,685,000 is supported by hotel tax and vehicle rental tax revenues. Total long-term debt, not due within one year, including capital leases, compensated absences, pension, and retiree health insurance is \$122,986,705.

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

Table IV
LUBBOCK COUNTY, TEXAS

OUTSTANDING BONDED DEBT AT SEPTEMBER 30, 2021

	Governmental Activities	
	2021	2020
General Obligation Bonds	\$ 61,670,000	\$ 30,565,000
Bond Premiums	3,496,697	987,032
Capital Lease Payable	10,802,256	11,154,485
	<u>\$ 75,968,953</u>	<u>\$ 42,706,517</u>

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For the general fund the two largest revenue contributors are property and sales tax, making up 57.9% and 27.8%, at \$65,045,610 and \$31,244,160 of total revenues. Both of these revenue streams had substantial increases of 5.5% and 12.6% respectively.

Net taxable value used for the 2022 budget preparation increased by \$1,643,563,684, or up 7% from 2021.

These indicators were taken into account when adopting the general fund budget for 2022. Amounts available for appropriation in the general fund budget are \$122,332,519, an increase of 11% over the final 2021 budget of \$110,037,788. Revenue from property taxes will increase based on the voter approved tax rate. The County will use these increases in revenues to increase salary pay items for disparity, incentive, longevity, and re-classification of some positions as well as to finance programs currently offered.

Expenditures and transfers out are budgeted to increase 9% to \$126,070,730 over the final 2021 budget of \$115,335,963.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County's Auditor Office at 916 Main, Suite 700, Lubbock, Texas 806-775-1097.

BASIC FINANCIAL STATEMENTS

LUBBOCK COUNTY, TEXAS

EXHIBIT A-1

GOVERNMENT-WIDE - STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government Governmental Activities	Component Unit (Rounded to Nearest Thousand)
ASSETS:		
Cash and Cash Equivalents	\$ 162,786,647	\$ 108,556,000
Restricted Cash		6,275,000
Investments	11,543,944	300,582,000
Receivables (Net of Allowances for Uncollectibles)	11,469,014	116,575,000
Inventories		18,292,000
Prepaid Items	187,791	13,608,000
Assets Whose Use is Limited or Restricted		82,926,000
Other Assets		18,278,000
Capital Assets, Not Being Depreciated	24,425,263	36,678,000
Capital Assets, Net of Accumulated Depreciation	129,914,742	270,596,000
Total Assets	<u>\$ 340,327,401</u>	<u>\$ 972,366,000</u>
DEFERRED OUTFLOWS OF RESOURCES:		
Deferred Outflows - Pension Plan	\$ 18,595,137	\$
Deferred Outflows - OPEB - Health Insurance	8,869,926	
Deferred Outflows - Loss on Refunding	793,279	
Total Deferred Outflows of Resources	<u>\$ 28,258,342</u>	<u>\$ 0</u>
LIABILITIES:		
Accounts Payable	\$ 7,084,879	\$ 33,481,000
Payroll Taxes and Related Items	1,323,310	
Accrued Interest Payable	244,863	
Accrued Wages	1,400,199	27,441,000
Due to Other Governments	671,924	
Other Liabilities	115,119	22,804,000
Estimated Self-Insurance Costs		996,000
Unavailable Revenue- Grants	31,844,789	65,419,000
Noncurrent Liabilities		
Due Within One Year	8,184,982	
Due In More Than One Year	127,382,459	910,000
Total Liabilities	<u>\$ 178,252,524</u>	<u>\$ 151,051,000</u>
DEFERRED INFLOWS OF RESOURCES:		
Deferred Inflows - Pension Plan - TMRS	\$ 10,905,059	\$
Deferred Inflows - OPEB - Health Insurance	2,726,939	
Total Deferred Inflows of Resources	<u>\$ 13,631,998</u>	<u>\$ 0</u>
NET POSITION:		
Net Investment in Capital Assets	\$ 78,371,052	\$ 300,768,000
Restricted For:		
Other		19,293,000
Debt Service	2,837,836	
Capital Projects	48,187,268	
Unrestricted	<u>47,305,065</u>	<u>501,254,000</u>
Total Net Position	<u>\$ 176,701,221</u>	<u>\$ 821,315,000</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-2

GOVERNMENT-WIDE - STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Component Unit (Rounded to Nearest Thousand)
PRIMARY GOVERNMENT:						
Governmental Activities:						
General Government	\$ 14,576,152	\$ 2,355,498	\$ 169,473	\$	\$ (12,051,181)	\$
Financial Administration	4,639,821	4,180,124			(459,697)	
Judicial	18,605,469	5,333,569	1,075,825		(12,196,075)	
Legal	9,174,957	1,138,259	1,035,628		(7,001,070)	
Public Safety	53,755,375	6,394,052	1,169,865		(46,191,458)	
Correctional	8,536,846	926,606	2,176,282		(5,433,958)	
Facilities	7,352,035	962,968			(6,389,067)	
Welfare	696,986		262,968		(434,018)	
Conservation	271,160				(271,160)	
Elections	2,287,112	1,033,563	54,685		(1,198,864)	
Culture/Recreation	787,752	23,750			(764,002)	
Transportation	10,676,094	3,782,557		952,559	(5,940,978)	
Interest on Long-Term Debt	2,355,471				(2,355,471)	
Bond Issuance Costs	225,000				(225,000)	
Total Governmental Activities	<u>\$ 133,940,230</u>	<u>\$ 26,130,946</u>	<u>\$ 5,944,726</u>	<u>\$ 952,559</u>	<u>\$ (100,911,999)</u>	
Total Primary Government	<u>\$ 133,940,230</u>	<u>\$ 26,130,946</u>	<u>\$ 5,944,726</u>	<u>\$ 952,559</u>	<u>\$ (100,911,999)</u>	
COMPONENT UNIT:						
University Medical Center	<u>\$ 689,285,000</u>	<u>\$ 704,012,000</u>	<u>\$ 9,733,000</u>	<u>\$ 2,619,000</u>		<u>27,079,000</u>
General Revenues:						
Property Taxes				\$ 77,119,296	\$ 24,006,000	
Sales Taxes				31,244,160		
Hotel Taxes				2,059,743		
Vehicle Rental Taxes				727,607		
State Mixed Drink Tax				1,565,849		
Bingo Tax Proceeds				242,159		
Unrestricted Investment Earnings				260,202		7,842,000
Miscellaneous				318,937		14,857,000
Total General Revenue and Transfers				<u>\$ 113,537,953</u>	<u>\$ 46,705,000</u>	
Change in Net Position				\$ 12,625,954	\$ 73,784,000	
Net Position - Beginning				164,075,267	747,531,000	
Net Position - Ending				<u>\$ 176,701,221</u>	<u>\$ 821,315,000</u>	

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-3

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General Fund	American Rescue Plan Act Fund	Tax Road Bond Construction	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS:					
Cash and Cash Equivalents	\$ 39,875,410	\$ 28,102,288	\$ 40,293,747	\$ 39,968,838	\$ 148,240,283
Investments	3,196,086	2,079,014	2,980,940	2,211,761	10,467,801
Receivables (Net of Allowances for Uncollectibles)	8,784,099	255	366	2,658,697	11,443,417
Due from Other Funds	929,857			174,868	1,104,725
Prepaid Items	187,647			144	187,791
Total Assets	\$ 52,973,099	\$ 30,181,557	\$ 43,275,053	\$ 45,014,308	\$ 171,444,017
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
LIABILITIES:					
Accounts Payable	\$ 1,782,118	\$	\$ 393,201	\$ 1,980,115	\$ 4,155,434
Payroll Taxes and Related Items	1,103,702			219,608	1,323,310
Accrued Wages	1,175,404			224,795	1,400,199
Due to Other Governments	671,924				671,924
Due to Other Funds				1,104,725	1,104,725
Other Liabilities	115,019			100	115,119
Total Liabilities	\$ 4,848,167	\$ 0	\$ 393,201	\$ 3,529,343	\$ 8,770,711
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue- Fines, Fees & Court Costs	\$ 625,213	\$	\$	\$	\$ 625,213
Unavailable Revenues- Grants	1,321,620	30,181,557		341,612	31,844,789
Unavailable Revenue- Property Taxes	759,213			132,866	892,079
Total Deferred Inflows of Resources	\$ 2,706,046	\$ 30,181,557	\$ 0	\$ 474,478	\$ 33,362,081
FUND BALANCES:					
Nonspendable Fund Balances:					
Prepays	\$ 187,647	\$	\$	\$ 144	\$ 187,791
Restricted Fund Balances:					
Restricted for Enabling Legislation				32,867,091	32,867,091
Restricted for Debt Service				2,837,836	2,837,836
Restricted for Capital Projects			42,881,852	5,305,416	48,187,268
Committed Fund Balances:					
Committed for Capital Improvements	12,775,000				12,775,000
Assigned Fund Balances:					
Assigned for Insurance Claims	875,000				875,000
Unassigned Fund Balance	31,581,239				31,581,239
Total Fund Balances	\$ 45,418,886	\$ 0	\$ 42,881,852	\$ 41,010,487	\$ 129,311,225
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 52,973,099	\$ 30,181,557	\$ 43,275,053	\$ 45,014,308	\$ 171,444,017

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-4

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Total Fund Balances - Governmental Funds Balance Sheet	\$	129,311,225
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.		154,340,005
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.		892,079
Deferred outflows and inflows of resources related to pensions and OPEB are not reported in the funds.		13,833,065
The assets and liabilities of internal service funds are included in governmental activities in the SNP.		12,718,659
Payables for bond principal which are not due in the current period are not reported in the funds.		(61,670,000)
Payables for capital leases which are not due in the current period are not reported in the funds.		(10,802,256.00)
Fee office fines, fees, and court cost receivable unavailable to pay for current period expenditures are deferred in the funds.		625,213
Payables for bond interest which are not due in the current period are not reported in the funds.		(244,863)
Bond Premiums are not recorded in the funds.		(3,496,697)
Deferred Outflows of Resources - Loss on Refundings are not recorded in the funds.		793,279
Net pension liabilities are not reported in the funds.		(21,485,887)
Total OPEB Liabilities are not reported in the funds.		(34,954,693)
Payables for accrued personal leave which are not reported in the funds.		<u>(3,157,908)</u>
Net Position of Governmental Activities - Statement of Net Position	\$	<u><u>176,701,221</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-5

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	General Fund	Tax Road Bond Construction	Nonmajor Governmental Funds	Total Governmental Funds
Revenue:				
Taxes:				
General Property Taxes	\$ 65,045,610	\$	\$ 11,385,522	\$ 76,431,132
Sales Tax	31,244,160			31,244,160
Hotel Tax			2,059,743	2,059,743
Vehicle Rental Tax			727,607	727,607
Licenses and Permits	178,802			178,802
Intergovernmental	3,470,907		9,244,301	12,715,208
Fees of Office	3,463,496		2,298,480	5,761,976
Commissions	4,319,482			4,319,482
Charges for Services	2,082,667		4,643,282	6,725,949
Fines and Forfeitures	539,858		112,633	652,491
Investment Earnings		70,721	189,481	260,202
Miscellaneous	1,908,457	6,404	2,930,827	4,845,688
Total Revenues	<u>\$ 112,253,439</u>	<u>\$ 77,125</u>	<u>\$ 33,591,876</u>	<u>\$ 145,922,440</u>
Expenditures:				
Current:				
General Government	\$ 11,821,867	\$	\$ 246,898	\$ 12,068,765
Financial Administration	4,489,030			4,489,030
Judicial	13,735,508		5,972,284	19,707,792
Legal	6,885,407		1,943,896	8,829,303
Public Safety	44,723,720		2,700,489	47,424,209
Correctional	8,025		8,015,767	8,023,792
Facilities	5,832,138		43,721	5,875,859
Welfare	709,956			709,956
Conservation	258,520			258,520
Elections	1,317,494		924,346	2,241,840
Culture/Recreation	235,036		421,583	656,619
Transportation	534,263		8,190,230	8,724,493
Capital Outlay	1,444,647	2,929,972	10,582,285	14,956,904
Debt Service:				
Principal			7,572,229	7,572,229
Interest			2,490,017	2,490,017
Bond Issuance Costs		225,000		225,000
Total Expenditures	<u>\$ 91,995,611</u>	<u>\$ 3,154,972</u>	<u>\$ 49,103,745</u>	<u>\$ 144,254,328</u>
Excess of Revenues Over Expenditures	<u>\$ 20,257,828</u>	<u>\$ (3,077,847)</u>	<u>\$ (15,511,869)</u>	<u>\$ 1,668,112</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ (14,797,966)	\$	\$ 14,797,966	\$ 0
Bond Proceeds		38,325,000		38,325,000
Premiums on Bond Issued		2,903,577		2,903,577
Total Other Financing Sources (Uses)	<u>\$ (14,797,966)</u>	<u>\$ 41,228,577</u>	<u>\$ 14,797,966</u>	<u>\$ 41,228,577</u>
Net Change in Fund Balances	\$ 5,459,862	\$ 38,150,730	\$ (713,903)	\$ 42,896,689
Fund Balances - Beginning	<u>39,959,024</u>	<u>4,731,122</u>	<u>41,724,390</u>	<u>86,414,536</u>
Fund Balances - Ending	<u>\$ 45,418,886</u>	<u>\$ 42,881,852</u>	<u>\$ 41,010,487</u>	<u>\$ 129,311,225</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-6

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ 42,896,689
Amounts reported for governmental activities in the Statement Of Activities (SOA) are different because:	
Capital assets are not reported as expenses in the SOA.	14,956,904
Losses on the retirement of capital assets are not recorded in the funds.	(569,096)
The depreciation of capital assets used in governmental activities is not reported in the funds.	(10,643,993)
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(38,325,000)
Bond premiums issued do not provide revenue in the SOA, but are reported as current resources in the funds.	(2,903,577)
Certain revenues are deferred in the funds. This is the change in these amounts this year.	652,442
Change in Deferred Outflows and Inflows related to Pensions and OPEB is not reported in the funds.	13,243,308
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	7,220,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	352,229
Losses on Refunding related amortization is not recorded in the funds.	(204,660)
Bond Premium amortization is not recorded in the funds.	393,914
Change in accrued interest from beginning of period to end of period.	(54,709)
The net revenue of internal service funds is reported with governmental activities.	(417,870)
Change related to pension and total OPEB liabilities is not recorded in the funds.	(13,892,332)
Accrued personal leave is reported as the amount earned in the SOA but as the amount paid in the funds.	<u>(78,295)</u>
Change in Net Position of Governmental Activities - Statement of Activities	<u>\$ 12,625,954</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-7

STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2021

	<u>Internal Service Funds</u>
ASSETS:	
Current Assets	
Cash and Cash Equivalents	\$ 14,546,364
Investments	1,076,143
Receivables (Net of Allowances for Uncollectibles)	<u>25,597</u>
Total Current Assets	<u>\$ 15,648,104</u>
LIABILITIES:	
Current Liabilities	
Accounts Payable	\$ <u>2,929,445</u>
Total Current Liabilities	<u>\$ 2,929,445</u>
NET POSITION:	
Restricted for:	
Health Insurance Claims	\$ 5,739,693
Workers Compensation Claims	<u>6,978,966</u>
Total Net Position	<u>\$ 12,718,659</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-8

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Internal Service Funds
OPERATING REVENUES:	
Billings to Departments and Employees	\$ 13,036,650
Total Operating Revenues	<u>\$ 13,036,650</u>
OPERATING EXPENSES:	
Professional Services	\$ 30,000
Administration	639,397
Insurance/Bonds	144,915
Claims	12,667,466
Total Operating Expenses	<u>\$ 13,481,778</u>
Operating Loss	<u>\$ (445,128)</u>
NON-OPERATING REVENUES:	
Investment Earnings	\$ 27,258
Total Non-Operating Revenues	<u>\$ 27,258</u>
Loss Before Capital Contributions and Transfers	<u>\$ (417,870)</u>
Change in Net Position	\$ (417,870)
Total Net Position - Beginning	<u>13,136,529</u>
Total Net Position - Ending	<u>\$ 12,718,659</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-9

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Internal Service Funds</u>
Cash Flows from Operating Activities:	
Cash Receipts from Interfund Services Provided	\$ 13,036,650
Cash Payments to Suppliers for Goods and Services	<u>(13,979,670)</u>
Net Cash from Operating Activities	<u>\$ (943,020)</u>
Cash Flows from Investing Activities:	
Proceeds from Sale and Maturities of Securities	\$ 741,417
Interest and Dividends on Investments	<u>27,258</u>
Net Cash from Investing Activities	<u>\$ 768,675</u>
Increase (Decrease) in Cash and Cash Equivalents	\$ (174,345)
Cash and Cash Equivalents - Beginning of Year	<u>14,720,709</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 14,546,364</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities:	
Operating Income (Loss)	<u>\$ (445,128)</u>
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	\$ (7,968)
Increase (Decrease) in Accounts Payable	<u>(489,924)</u>
Total Adjustments	<u>\$ (497,892)</u>
Net Cash from Operating Activities	<u><u>\$ (943,020)</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-10

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2021

	<u>Custodial Funds</u>
ASSETS:	
Current Assets	
Cash and Cash Equivalents	\$ 12,569,015
Receivables (Net of Allowances for Uncollectibles)	<u>23,722</u>
Total Current Assets	<u>\$ 12,592,737</u>
LIABILITIES:	
Accounts Payable	\$ 203,150
Payroll Taxes Payable	<u>76,912</u>
Total Liabilities	<u>\$ 280,062</u>
NET POSITION:	
Restricted for:	
Individuals, Organizations and Other Governments	<u>\$ 12,312,675</u>
Total Net Position	<u><u>\$ 12,312,675</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-11

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Custodial Funds</u>
ADDITIONS:	
Receipts from Bail Bonds	\$ 1,267,320
Receipts from Tax Assessor Fee Office	180,818,459
Receipts from County Clerk Fee Office	19,032,439
Receipts from District Clerk Fee Office	6,704,421
Receipts from Medical Examiner	3,603
Receipts from District Attorney	1,000,872
Receipts from Sheriff Fee Office	7,648,508
Receipts from Juvenile Probation	7,488
Receipts from Flex Spending	466,844
Receipts from Adult Probation Grants and Fees	<u>8,378,859</u>
Total Additions	<u>\$ 225,328,813</u>
DEDUCTIONS:	
Bail Bond Payments	\$ 607,306
Tax Assessor Payments	180,313,974
County Clerk Fee Payments and Trust Distribution	19,577,130
District Clerk Fee Payments and Trust Distribution	7,270,665
Medical Examiner Fee Payments	6
District Attorney Fee Payments	722,823
Sheriff Fee Payments, Commissary, and Inmate Trust Distribution	7,424,190
Juvenile Fee Payments	7,278
Flex Spending Payments	445,943
Adult Probation Grant Expenditures	<u>8,331,875</u>
Total Deductions	<u>\$ 224,701,190</u>
Change in Net Position	\$ 627,623
Net Position- Beginning	
Prior Period Adjustment	<u>11,685,052</u>
Net Position - Ending	<u><u>\$ 12,312,675</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

Included with the reporting entity:

Lubbock County Hospital District. This entity was established to furnish medical aid and hospital care to citizens of Lubbock County. Commissioners' Court of the County approves the Hospital District's budget, appoints the Board of Managers and sets the District's tax rate. The Hospital District's boundaries are the County and the governing authority for the Hospital District is the Board of Hospital Managers. They oversee the operations and promulgate the rules and regulations for the District. The Hospital District fits the criteria of a component unit of Lubbock County, Texas. The financial statements of University Medical Center are included as a discretely presented component unit in these financial statements. A complete set of the December 31, 2020 financial statements for University Medical Center, Lubbock, Texas may be obtained at the administrative office at 603 Indiana Ave, Lubbock, Texas 79413.

Excluded from the reporting entity:

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

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

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

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

The County reports the following major governmental funds:

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

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

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

The County reports the following non-major governmental funds:

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

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

In addition, the County reports the following fund types:

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

The Employee Health Fund is used to account for the accumulation and allocation of costs associated with 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.

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

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

Measurement Focus, Basis of Accounting

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues, intergovernmental fees, commissions, charges for services, and fines and forfeitures are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

b. Fund Balances

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

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The County has committed the following amounts for capital improvements:

Elections Equipment	\$	4,500,000
CRTC Renovations Phase IV & V		2,450,000
916 Main 3rd Floor Renovation		1,500,000
Detention Center Flooring		600,000
LCJJC 12 Classroom Addition		1,225,000
916 Main 1st Floor Renovations		1,000,000
APO Relocation		1,500,000

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

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

Fund Balance Policy

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

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

Order of Expenditure of Funds

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

3. Financial Statement Amounts

a. Cash and Cash Equivalents

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

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

b. Property Taxes

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

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

c. Prepaid Items

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

d. Capital Assets

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

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

e. Receivable and Payable Balances

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

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

f. Pensions

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

g. Personal Leave

County employees earn personal leave in varying amounts and do not earn sick leave. Unused personal leave may be accumulated up to 216 hours for employees employed more than eight years and 144 hours for employees employed less than eight years and is paid upon termination of employment. Also, in accordance with the Fair Labor Standards Act as it applies to local governments, non-exempt county employees are granted compensatory time for hours worked beyond their regular working hours. Accumulated compensatory time is also paid upon termination of employment.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The County has identified a liability for accumulated personal leave where the employees' rights to receive benefits are attributable to services already rendered, and it is probable that the county will compensate the employees through either paid time off or cash payments at termination. The County has recognized a liability for that portion of accumulated personal leave that will be compensated with cash payments at termination.

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

h. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the Lubbock County Retiree Health Care Plan has been determined on the same basis used by the Texas County and District Retirement System (TCDRS). For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments are recognized when due and payable in accordance with the benefit terms. The Lubbock County Retiree Health Care Plan is considered to be an unfunded OPEB Plan. There are no 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. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

j. Use of Estimates

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

k. Long-Term Obligations

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.

l. Deferred Compensation Plan

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

m. Deferred Outflows and Inflows of Resources

In addition to assets, the statements of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net 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 then.

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

B. Deposits and Investments

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

1. Cash Deposits:

At September 30, 2021, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$162,786,647 and the bank balance was \$182,691,570. The County's cash deposits at September 30, 2021 and during the year then ended were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

2. Investments:

The County is required by Government Code Chapter 2256, *The Public Funds Investment Act*, to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit.

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

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

The County's investments at September 30, 2021 are shown below.

Investment or Investment Type	Weighted Average Maturity in Years	Fair Value
Federal National Mortgage Association	4.64	\$ 6,125,808
Federal Home Loan Mortgage Corporation	4.73	5,418,136
Total Investments	9.37	\$ 11,543,944

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Investment income reported on the financial statements includes unrealized gains on investments in the amount of \$118,914.

The University Medical Center (Component Unit) had the following investments and maturities as of December 31, 2020:

Type	Fair Value	Maturities in Years		
		Less Than 1	1-5	6-10
Money Market Mutal Funds	\$ 1,741,000	\$ 1,741,000	\$	\$
Investment Pools	235,957,000	235,957,000		
U.S. Agencies Obligations	85,526,000	31,856,000	50,462,000	3,208,000
Municipal Bonds	4,097,000		4,097,000	
Corporate Bonds	2,792,000	201,000	2,047,000	544,000
		<u>\$ 269,755,000</u>	<u>\$ 56,606,000</u>	<u>\$ 3,752,000</u>
Equity Securities	7,957,000			
Mutual Funds	1,359,000			
	<u>\$ 339,429,000</u>			

3. Analysis of Specific Deposit and Investment Risks

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

At September 30, 2021, the County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

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

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

As of September 30, 2021, the following are the County's cash and cash equivalents with respective maturities and credit rating:

Type of Deposit	Fair Value	Percentage	Maturity in Less Than One Year	Credit Rating
Cash	\$ 20,716,786	11.81%	\$ 20,716,786	N/A
Total Cash	\$ 20,716,786	11.81%	\$ 20,716,786	
Investment Pools:				
Texpool	\$ 154,638,876	88.19%	\$ 154,638,876	AAAm
Total Investment Pools	\$ 154,638,876	88.19%	\$ 154,638,876	
Total Cash and Cash Equivalents	\$ 175,355,662	100%	\$ 175,355,662	

Investment Accounting Policy

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Fair Value of Investments

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

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

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

At September 30, 2021 the County considered TexPool, CD's, and Money Market Fund investments level 1 in the hierarchy and they are reported as cash and cash equivalents. Debt securities classified in Level 1 are valued using prices quoted in active markets for those securities.

C. Receivables

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

	General	American Rescue Plan Act Fund	Tax Road Bond Construction	Other Governmental Funds
Receivables				
Taxes	\$ 2,607,182	\$	\$	\$ 456,267
Fines, Fees, & Court Costs	781,516			
Sales Tax Receivable	5,826,200			
Other	1,573,473	255	366	2,525,831
Total Gross Receivables	\$ 10,788,371	\$ 255	\$ 366	\$ 2,982,098
Less: Allowance for Uncollectible Accounts				
Taxes	(1,847,969)			(323,401)
Fines, Fees, & Court Costs	(156,303)			
Net Total Receivables	\$ 8,784,099	\$ 255	\$ 366	\$ 2,658,697

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

	<u>Proprietary</u> <u>Internal</u> <u>Service</u>	<u>Total</u>
Receivables		
Taxes	\$	\$ 3,063,449
Fines, Fees, & Court Costs		781,516
Sales Tax Receivable		5,826,200
Other	25,597	4,125,522
	<u>25,597</u>	<u>13,796,687</u>
Total Gross Receivables	\$ 25,597	\$ 13,796,687
Less: Allowance for Uncollectible Accounts		
Taxes		(2,171,370)
Fines, Fees, & Court Costs		(156,303)
	<u>25,597</u>	<u>11,469,014</u>
Net Total Receivables	\$ 25,597	\$ 11,469,014

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

Taxes	\$	15,853,000
Medicare		25,472,000
Medicaid		9,386,000
Other Third-Party Payers		79,634,000
Patients		43,832,000
Supplemental Medicaid Funding		19,185,000
Estimated Amount Due from Third-Party Payers		4,686,000
	\$	<u>198,048,000</u>
Less: Allowance for Uncollectible Patient Accounts		(80,226,000)
Less: Allowance for Uncollectible Property Taxes		(1,247,000)
	\$	<u>116,575,000</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

D. Capital Assets

Capital asset activity for the year ended September 30, 2021, was as follows:

	Beginning Balances	Increases	Net Transfers	Decreases	Ending Balances
Governmental Activities:					
Capital Assets Not Being Depreciated					
Land	\$ 3,640,468	\$	\$ 155,657	\$	\$ 3,796,125
Construction in Progress	22,086,378	10,930,354	(12,239,754)	(147,840)	20,629,138
Total Capital Assets Not Being Depreciated	<u>\$ 25,726,846</u>	<u>\$ 10,930,354</u>	<u>\$ (12,084,097)</u>	<u>\$ (147,840)</u>	<u>\$ 24,425,263</u>
Capital Assets Being Depreciated					
Buildings and Improvements	\$ 191,212,201	\$ 264,843	\$ 12,084,098	\$ (530)	\$ 203,560,612
Infrastructure	58,919,661				58,919,661
Furniture and Equipment	61,576,366	3,761,707	(1)	(2,418,510)	62,919,562
Total Capital Assets Being Depreciated	<u>\$ 311,708,228</u>	<u>\$ 4,026,550</u>	<u>\$ 12,084,097</u>	<u>\$ (2,419,040)</u>	<u>\$ 325,399,835</u>
Less Accumulated Depreciation for:					
Buildings and Improvements	\$ 90,386,399	\$ 5,516,708	\$	\$ (530)	\$ 95,902,577
Infrastructure	56,972,163	127,027			57,099,190
Furniture and Equipment	39,480,322	5,000,258		(1,997,254)	42,483,326
Total Accumulated Depreciation	<u>\$ 186,838,884</u>	<u>\$ 10,643,993</u>	<u>\$ 0</u>	<u>\$ (1,997,784)</u>	<u>\$ 195,485,093</u>
Total Capital Assets Being Depreciated, Net	<u>\$ 124,869,344</u>	<u>\$ (6,617,443)</u>	<u>\$ 12,084,097</u>	<u>\$ (421,256)</u>	<u>\$ 129,914,742</u>
Governmental Activities Capital Assets, Net	<u>\$ 150,596,190</u>	<u>\$ 4,312,911</u>	<u>\$ 0</u>	<u>\$ (569,096)</u>	<u>\$ 154,340,005</u>

Depreciation was charged to functions as follows:

General Government	\$ 1,964,248
Financial Administration	7,230
Judicial	1,638
Legal	142,390
Public Safety	5,180,483
Correctional	340,618
Facilities	1,583,317
Conservation	13,706
Elections	22,037
Culture and Recreation	98,977
Transportation	1,289,349
	<u>\$ 10,643,993</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

	Beginning Balances	Increases	Net Transfers	Decreases	Ending Balances
University Medical Center (Component Unit)					
Capital Assets Not Being Depreciated					
Land	\$ 8,495,000	\$ 10,425,000	\$	\$	\$ 18,920,000
Construction in Progress	15,693,000	37,344,000	(35,279,000)		17,758,000
Total Capital Assets Not Being Depreciated	\$ 24,188,000	\$ 47,769,000	\$ (35,279,000)	\$ 0	\$ 36,678,000
Capital Assets Being Depreciated					
Land Improvements	\$ 13,266,000	\$	\$	\$ (673,000)	\$ 12,593,000
Building and Improvements	316,274,000		32,622,000	(6,988,000)	341,908,000
Equipment	276,402,000	26,679,000	2,348,000	(28,337,000)	277,092,000
Leasehold Improvements	3,331,000		309,000	(482,000)	3,158,000
Total Capital Assets Being Depreciated	\$ 609,273,000	\$ 26,679,000	\$ 35,279,000	\$ (36,480,000)	\$ 634,751,000
Less Accumulated Depreciation for:					
Land Improvements	\$ 10,496,000	\$ 668,000	\$	\$ (673,000)	\$ 10,491,000
Building and Improvements	140,253,000	11,344,000		(6,988,000)	144,609,000
Equipment	211,087,000	24,483,000		(28,338,000)	207,232,000
Leasehold Equipment	2,044,000	260,000		(481,000)	1,823,000
Total Accumulated Depreciation	\$ 363,880,000	\$ 36,755,000	\$ 0	\$ (36,480,000)	\$ 364,155,000
Total Capital Assets Being Depreciated, Net	\$ 245,393,000	\$ (10,076,000)	\$ 35,279,000	\$ 0	\$ 270,596,000
Governmental Activities Capital Assets, Net	\$ 269,581,000	\$ 37,693,000	\$ 0	\$ 0	\$ 307,274,000

E. Interfund Balances and Activity

1. Due To and From Balances

Balances due to and from other funds at September 30, 2021, consisted of the following:

Due to Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 929,857	Short-term loans
Other Governmental Funds	Other Governmental Funds	174,868	Short-term loans
	Total	\$ 1,104,725	

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

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2021, consisted of the following:

Transfers from	Transfers To	Amount	Reason
General Fund	Other Governmental Funds	\$ 14,797,966	Supplement other funding sources
Other Governmental Funds	Other Governmental Funds	5,782,787	Supplement other funding sources
	Total	\$ 20,580,753	

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

F. Long-Term Obligations

General Obligation Refunding Bonds, Series 2013

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

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

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal (PAR VALUE)</u>
Governmental Activities	3.00%	\$ 875,000
Governmental Activities	4.00%	3,185,000
		<u>\$ 4,060,000</u>

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

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 655,000	\$ 140,550	\$ 795,550
2023	680,000	113,850	793,850
2024	875,000	87,125	962,125
2025	905,000	55,900	960,900
2026	945,000	18,900	963,900
Totals	<u>\$ 4,060,000</u>	<u>\$ 416,325</u>	<u>\$ 4,476,325</u>

General Obligation Refunding Bonds, Series 2016

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	5.00%	\$ 10,915,000
		<u>\$ 10,915,000</u>

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

	Governmental Activities		
	Principal	Interest	Total
Year Ending September 30,			
2022	\$ 5,320,000	\$ 412,750	\$ 5,732,750
2023	5,595,000	139,875	5,734,875
Totals	<u>\$ 10,915,000</u>	<u>\$ 552,625</u>	<u>\$ 11,467,625</u>

Unlimited Tax Road Bonds, Series 2019

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

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

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	4.00%	1,300,000
		<u>\$ 3,685,000</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2022	\$	\$ 108,375	\$ 108,375
2023		108,375	108,375
2024	165,000	105,075	270,075
2025	170,000	98,375	268,375
2026	180,000	91,375	271,375
2027-2031	1,000,000	344,225	1,344,225
2032-2036	1,150,000	198,697	1,348,697
2037-2040	1,020,000	53,847	1,073,847
Totals	\$ <u>3,685,000</u>	\$ <u>1,108,344</u>	\$ <u>4,793,344</u>

Special Tax Revenue Bonds, Series 2020

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

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

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	3.19%	\$ 4,685,000
		\$ <u>4,685,000</u>

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2022	\$ 460,000	\$ 149,452	\$ 609,452
2023	470,000	134,778	604,778
2024	485,000	119,785	604,785
2025	505,000	104,313	609,313
2026	520,000	88,203	608,203
2027-2030	2,245,000	181,989	2,426,989
Totals	\$ <u>4,685,000</u>	\$ <u>778,520</u>	\$ <u>5,463,520</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Unlimited Tax Road Bonds, Series 2020

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

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

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	2.00%	\$ 11,925,000
Governmental Activities	2.125%	7,530,000
Governmental Activities	3.00%	5,200,000
Governmental Activities	4.00%	13,670,000
		\$ 38,325,000

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

	Governmental Activities		
	Principal	Interest	Total
Year Ending September 30,			
2022	\$ 360,000	\$ 1,097,712	\$ 1,457,712
2023	695,000	1,083,687	1,778,687
2024	1,580,000	1,041,662	2,621,662
2025	1,640,000	977,263	2,617,263
2026	1,925,000	905,963	2,830,963
2027-2031	10,865,000	3,296,114	14,161,114
2032-2036	11,320,000	1,627,488	12,947,488
2037-2040	9,940,000	426,361	10,366,361
Totals	\$ 38,325,000	\$ 10,456,250	\$ 48,781,250

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Capital Leases

Commitments under capitalized lease agreements for energy efficient facility and infrastructure upgrades provide for minimum future lease payments as of September 30, 2021, as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2022	\$ 568,926	\$ 273,223	\$ 842,149
2023	596,440	258,280	854,720
2024	625,052	242,617	867,669
2025	654,800	226,204	881,004
2026	685,727	209,013	894,740
2027-2031	3,936,923	757,709	4,694,632
2032-2035	3,734,388	207,993	3,942,381
Total Minimum Rentals	<u>\$ 10,802,256</u>	<u>\$ 2,175,039</u>	<u>\$ 12,977,295</u>

The effective interest rate on capital leases is 2.58%.

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2021, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
General Obligation Refunding Bonds	\$ 20,675,000	\$	\$ 5,700,000	\$ 14,975,000	\$ 5,975,000
Unlimited Tax Road Bonds	4,805,000	38,325,000	1,120,000	42,010,000	360,000
Special Tax Revenue Bonds	5,085,000		400,000	4,685,000	460,000
Capital Leases	11,154,485		352,229	10,802,256	568,926
Accrued Personal Leave	3,079,613	78,295		3,157,908	821,056
Unamortized Bond Premiums	987,032	2,903,578	393,913	3,496,697	
Total OPEB Liability - Health Insurance	29,816,178	5,138,515		34,954,693	
Net Pension Liability - TMRS	12,732,070	8,853,817		21,585,887	
Total Governmental Activities	<u>\$ 88,334,378</u>	<u>\$ 55,299,205</u>	<u>\$ 7,966,142</u>	<u>\$ 135,667,441</u>	<u>\$ 8,184,982</u>

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2021 for the University Medical Center (Component Unit), are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
University Medical Center (Component Unit)					
Other Post-Employment Benefits	\$ 1,133,000	\$	\$ 223,000	\$ 910,000	\$
Total Governmental Activities	\$ 1,133,000	\$ 0	\$ 223,000	\$ 910,000	\$ 0

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.

G. 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, lawenforcement liability, public official liability, unemployment, and natural disasters. During fiscal year 2021, 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.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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.

Activity in the University Medical Center's self-insured general and professional claims liability during 2020 is summarized below:

Balance, Beginning of Year	\$	747,000
Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years		163,000
Claims and Expenses Paid, Net		
Balance, End of Year	\$	<u>910,000</u>

H. 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, 2019	\$ 1,659,974	\$ 898,783	\$ 725,729	\$ 1,833,028
September 30, 2020	1,833,028	428,952	479,420	1,782,560
September 30, 2021	1,782,560	164,065	348,419	1,598,206

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.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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 2020 is summarized below:

Balance, Beginning of Year	\$ 2,167,000
Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years	613,000
Claims and Expenses Paid, Net	<u>(1,180,000)</u>
Balance, End of Year	<u><u>\$ 1,600,000</u></u>

I. Pension Plans

Plan Description

The County participates as one of 817 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.

Benefits Provided

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	604
Inactive Employees Entitled to but not Yet Receiving Benefits	982
Active Employees	<u>1188</u>
Total Covered Employees	<u><u>2774</u></u>

Contributions

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

Employees for the County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 11.11% and 11.11% in calendar years 2020 and 2021, respectively. The County's contributions to TCDRS for the year ended September 30, 2021 were \$7,207,684, and were equal to the required contributions.

Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2020, 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

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

Salary increases were based on a service-related table. Mortality rates for active members were based on 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.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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, 2020, valuation were based on the results of actuarial experience studies. The experience study in TCDRS was from 2021 and can be found on the TCDRS website.

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

The long-term expected rate of return on pension plan investments was determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2021 information for a 10- year time horizon.

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
U.S. Equities	11.50%	4.25%
Cash Equivalents	2.00%	-0.70%
Global Equities	2.50%	4.55%
International Equities-Developed	5.00%	4.25%
International Equities-Emerging	6.00%	4.75%
Investment-Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	2.11%
Direct Lending	16.00%	6.70%
Distressed Debt	4.00%	5.70%
REIT Equities	2.00%	3.45%
Master Limited Partnerships (MLPs)	2.00%	5.10%
Private Real Estate Partnership	6.00%	4.90%
Private Equity	25.00%	7.25%
Hedge Funds	6.00%	1.85%
Total	100.00%	

Discount Rate

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

Development of the Single Discount Rate:

	December 31, 2020
Single Discount Rate	7.60%
Long-Term Expected Rate of Return	7.60%
Long-Term Municipal Bond Rate	N/A
Last year ending December 31 in the 100 year projection period for which projected benefit payments are fully funded	N/A

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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.

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance 12/31/2019	\$ 260,180,980	\$ 247,448,910	\$ 12,732,070
Service Cost	7,664,866		7,664,866
Interest (on the Total Pension Liability)	21,210,342		21,210,342
Changes of Assumption	17,693,595		17,693,595
Difference Between Expected and Actual Experience	(1,147,966)		(1,147,966)
Contributions - Employer		6,999,269	(6,999,269)
Contributions - Employee		4,409,777	(4,409,777)
Net Investment Income		25,561,273	(25,561,273)
Benefit Payments	(12,217,417)	(12,217,417)	0
Administrative Expense		(198,953)	198,953
Other		(104,346)	104,346
Balance 12/31/2020	<u>\$ 293,384,400</u>	<u>\$ 271,898,513</u>	<u>\$ 21,485,887</u>

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 7.60%, 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 (6.60%) or 1-percentage-point higher (8.60%) than the current rate:

	1% Decrease Discount Rate	Discount Rate	1% Increase Discount Rate
County's Net Pension Liability	\$ 62,679,878	\$ 21,485,887	\$ (12,604,234)

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.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

For the year ended September 30, 2021, the County recognized pension expense of \$5,672,523.

At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$	\$ 1,981,518
Changes in Actuarial Assumptions	13,324,549	
Differences Between Projected and Actual Investment Earnings		8,923,541
Contributions Subsequent to the Measurement Date	5,270,588	
Total	<u>\$ 18,595,137</u>	<u>\$ 10,905,059</u>

\$5,270,588 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, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending Dec. 31:	
2021	\$ 811,596
2022	3,253,091
2023	(532,784)
2024	(1,112,413)
2025	
Thereafter	

J. 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 \$787 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, 2021, for actual claims incurred and estimated claims incurred but not reported were \$1,152,150. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

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

The contract between Lubbock County and the third party administrator is renewable September 30, 2022, and terms of coverage and contribution are included in the contractual provisions.

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

Claim information is as follows:

Fiscal Year Ended	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2019	\$ 1,994,215	\$ 10,198,103	\$ 10,927,565	\$ 1,264,753
September 30, 2020	1,264,753	9,280,642	9,379,864	1,165,531
September 30, 2021	1,165,531	11,176,530	11,189,911	1,152,150

University Medical Center (Component Unit)

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Activity in the University Medical Center’s self-insured health care claims liability accounts during 2020 is summarized below:

Balance, Beginning of Year	\$	1,947,000
Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years		16,572,000
Claims and Expenses Paid, Net		(16,798,000)
Balance, End of Year	\$	<u>1,721,000</u>

K. Other Post-Employment Benefits (OPEB)

Plan Description:

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

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

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

Benefits Provided:

Pre-65 Retiree

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Post-65 Retiree

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

Retiree Insurance Eligibility Limitations

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

Employer Contribution

Employer contributions are based on years of continuous un-broken full-time service with 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.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Employees covered by benefit terms:

At December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

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

Net OPEB Liability

The County's Net OPEB Liability was measured as of December 31, 2020, and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date.

Actuarial assumption:

The Total Net OPEB Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Salary Increases	.50% to 5.00% not including wage inflation of 3.25%
Discount Rate	2.00%

The Discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2020.

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, 2020 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).

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Changes in Total OPEB Liability

Balance 12/31/2019	\$ 29,816,178
Changes for the Year	
Service Cost	\$ 1,882,311
Interest (on the Total OPEB Liability)	833,714
Changes of Benefit Terms	
Difference Between Expected and Actual Experience	1,271,600
Changes of Assumptions or Other Inputs	2,031,832
Benefit Payments	(880,942)
Net Changes	<u>\$ 5,138,515</u>
Balance 12/31/2020	<u>\$ 34,954,693</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 2.00%, 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 (1.00%) or 1-percentage point higher (3.00%) than the current rate.

	1% Decrease Discount Rate 1.00%	Discount Rate 2.00%	1% Increase Discount Rate 3.00%
County's Total OPEB Liability	\$ 40,967,694	\$ 34,954,693	\$ 30,056,474

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

For the year ended September 30, 2021, the County recognized OPEB expense of \$3,484,173.

At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 1,313,030	\$ 2,023,301
Changes in Actuarial Assumptions	6,578,499	703,638
Contributions Subsequent to the Measurement Date	978,397	
Total	<u>\$ 8,869,926</u>	<u>\$ 2,726,939</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

\$978,397 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, 2021. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending Dec. 31:		
2022	\$	768,148
2023		768,148
2024		768,148
2025		768,148
2026		656,846
Thereafter		1,435,152
	\$	<u>5,164,590</u>

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

L. Commitments, Contingencies, and Litigation

1. Contingencies

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

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

2. Litigation

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

M. 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 2021, the total abatement was \$798,028.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Lubbock County entered into an agreement with United Supermarket on May 23, 2016. The agreement was for United Supermarket to invest capital on a long-term basis for a valuation limitation of \$26,000,000. Tax abatement began January 1, 2017 and ends December 31, 2026. For fiscal year 2021, the total abatement was \$1,917,239.

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 2021, the total abatement was \$8,343,925.

Lubbock County entered into an agreement with Monsanto Southern Production Company, LLC on December 22, 2016. The agreement was for Monsanto Southern Production Company, LLC to invest capital on for a valuation limitation of \$100,000,000. Tax abatement began January 1, 2019 and ends December 31, 2028. For fiscal year 2021, the total abatement was \$105,967,235.

N. 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.

O. Related Parties

Lubbock County (Primary Government) contracts with the Hospital District (Discretely Presented Component Unit) for medical services at the jail. The amounts paid by Lubbock County for these services for the year ended September 30, 2021 was \$148,498.

P. Prior Period Adjustment

During the year ended September 30, 2021, the County adopted GASB Statement No. 84 (GASB 84) for Fiduciary Activities. As a result, the custodial funds were required to start recognizing revenues and expenses and maintaining a fund balance. Adoption of GASB 84 required a prior period adjustment in the amount of \$11,685,052 to report these effects retroactively.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Q. Subsequent Events

In November 2021, the County approved a financing arrangement with All American Investment Group in the amount of \$9,710,452 for equipment relating to the Johnson Controls, Inc. Energy Performance Contract. The interest rate is 2.644% with quarterly amounts maturing through August 2037.

In December 2021, the County issued \$3,400,000 in General Obligation Refunding Bonds. The interest rates are 2.00%-3.00% with amounts maturing through February 2026.

REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

REQUIRED SUPPLEMENTARY INFORMATION

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

Note: Only seven years of GASB 68 data available as of 12/31/2020. The remaining three years of data will be built on a go forward basis.

The accompanying notes are an integral part of this statement.

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

REQUIRED SUPPLEMENTARY INFORMATION

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

Note: Only seven years of GASB 68 data available as of 09/30/2021. The remaining three years of data will be built on a go forward basis.

**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LUBBOCK COUNTY RETIREE HEALTH INSURANCE PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

REQUIRED SUPPLEMENTARY INFORMATION

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

Note: Only four years of GASB 75 data available as of 12/31/2020. The remaining six years of data will be built on a go forward basis.

Notes to RSI:

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

**GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021
REQUIRED SUPPLEMENTARY INFORMATION**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenue:				
Taxes:				
General Property Taxes	\$ 65,020,329	\$ 65,020,329	\$ 65,045,610	\$ 25,281
General Sales Taxes	28,090,886	28,090,886	31,244,160	3,153,274
Licenses and Permits	192,452	192,452	178,802	(13,650)
Intergovernmental	2,459,264	5,915,633	3,470,907	(2,444,726)
Fees of Office	3,297,270	3,297,270	3,463,496	166,226
Commissions	4,635,994	4,635,994	4,319,482	(316,512)
Charges for Services	2,339,855	2,339,855	2,082,667	(257,188)
Fines and Forfeitures	704,205	704,205	539,858	(164,347)
Investment Earnings	958,694	958,694	-	(958,694)
Miscellaneous	2,338,839	2,338,839	1,908,457	(430,382)
Total Revenues	\$ 110,037,788	\$ 113,494,157	\$ 112,253,439	\$ (1,240,718)
Expenditures:				
Current:				
General Government				
Commissioners Court	\$ 675,857	\$ 676,815	\$ 646,611	\$ 30,204
County Judge	259,381	292,191	289,303	2,888
County Clerk	1,431,271	1,402,720	1,219,969	182,751
Technology and Information Systems	7,355,655	7,173,709	6,521,539	652,170
General Administration	5,751,690	5,576,068	2,823,132	2,752,936
Judicial Compliance	387,204	387,204	321,313	65,891
Financial Administration				
Treasurer	380,381	409,693	384,583	25,110
Tax Assessor	1,978,771	1,994,287	1,939,562	54,725
Purchasing	476,650	478,921	467,433	11,488
Auditor	1,229,481	1,194,271	985,241	209,030
Human Resources	801,550	839,280	712,212	127,068
Judicial				
Courts	4,456,906	4,447,062	4,194,527	252,535
Appellate Courts	23,604	23,667	22,985	682
District Clerk	1,812,427	1,812,653	1,708,141	104,512
Justice of the Peace, Precinct 1	330,782	354,461	351,261	3,200
Justice of the Peace, Precinct 2	312,352	315,439	301,967	13,472
Justice of the Peace, Precinct 3	354,733	372,865	335,630	37,235
Justice of the Peace, Precinct 4	333,900	368,323	359,099	9,224
Central Jury	356,352	356,352	100,735	255,617
Judicial	6,573,530	6,610,108	6,361,163	248,945
Legal				
Criminal District Attorney	7,164,249	7,154,585	6,885,407	269,178
South Plains Auto Theft Task Force	2,500	2,500	-	2,500
Public Safety				
Constable 1	90,066	90,225	81,264	8,961
Constable 2	85,032	91,762	86,048	5,714
Constable 3	91,197	91,356	75,083	16,273
Constable 4	92,165	99,092	84,976	14,116
Medical Examiner	2,663,262	2,648,219	2,386,051	262,168
Sheriff	14,474,870	14,460,717	13,696,856	763,861
Detention Center	26,944,698	27,046,532	26,674,177	372,355
Inmate Transportation	114,700	111,300	92,023	19,277
Public Safety	1,594,829	1,694,829	1,547,244	147,586
Correctional				
Community Supervision and Corrections Department	10,265	10,265	8,025	2,240
Facilities				
Maintenance	6,270,242	6,225,783	5,832,139	393,644
Welfare				
General Assistance	513,209	2,081,395	643,890	1,437,505
Veteran Services	61,944	66,294	66,065	229
Conservation				
Texas AgriLIFE Extension	343,592	343,592	258,520	85,072
Elections				
Elections	2,142,921	2,152,713	1,317,494	835,219
Culture/Recreation				
Library Services	237,105	237,105	235,036	2,069
Transportation				
Public Works	611,908	615,864	534,263	81,601
Capital Outlay	3,648,175	3,672,675	1,444,647	2,228,028
Total Expenditures	\$ 102,439,406	\$ 103,982,892	\$ 91,995,611	\$ 11,987,281
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 7,598,382	\$ 9,511,265	\$ 20,257,828	\$ 10,746,563
Other Financing Sources (Uses):				
Transfers In (Out)	\$ (14,830,452)	\$ (14,830,452)	\$ (14,797,966)	\$ 32,486
Total Other Financing Sources	\$ (14,830,452)	\$ (14,830,452)	\$ (14,797,966)	\$ 32,486
Net Change in Fund Balances	\$ (7,232,070)	\$ (5,319,187)	\$ 5,459,862	\$ 10,779,049
Fund Balances - Beginning	39,959,024	39,959,024	39,959,024	0
Fund Balances - Ending	\$ 32,726,954	\$ 34,639,837	\$ 45,418,886	10,779,049

The accompanying notes are an integral part of this statement.

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

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	20.0 years (based on contribution rate calculated in 12/31/20 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation
Investment Rate of Return	7.5%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.

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

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

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

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Individual Entry Age Normal
Discount Rate	2.00% as of December 31, 2020
Inflation	2.50%
Salary Increases	.50% to 5.00%, not including wage inflation of 3.25%
Demographic Assumptions	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)

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 based on 110% of the ultimate rates of Scale MP-2014

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

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

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

Other Information:

Changes in Benefits: None

Changes in Assumptions: The Discount rate changed from 2.75% as of December 31, 2018 to 2.00% as of December 31, 2020. The participation rates were decreased by 5 percentage points or pre-65 retirees.

-78-
LUBBOCK COUNTY, TEXAS
GENERAL FUND BUDGETARY COMPARISON SCHEDULE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2021

BUDGETARY DATA

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

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

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a proposed operating budget for the fiscal year commencing the following October 1.
- b. After the presentation of the proposed budget and prior to September 1, the Commissioners' Court will conduct a series of hearings with the individual department heads to review and analyze their expenditure reports. These meetings are all open to the public to encourage public comment.
- c. Prior to September 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to October 1, two public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the coming budget year.
- e. All budget amendments are approved by the Commissioners' Court. From time to time, during the period covered by these financial statements, supplemental budget amendments were required and approved by the Commissioners' Court under the provisions outlined above. Budgeted amounts presented in these financial statements are inclusive of any amendments made during the period October 1, 2020 through September 30, 2021.
- 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.
- g. By law, appropriations for the total County budget cannot exceed the total resources that will be available for the year as forecasted by the County Auditor.
- h. The level of budgetary control (that is the level at which expenditures may not legally exceed appropriations) is established by organization within an individual fund.

**COMBINING STATEMENTS AND BUDGETARY COMPARISON SCHEDULES
AS SUPPLEMENTARY INFORMATION**

LUBBOCK COUNTY, TEXAS

EXHIBIT C-1

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

ASSETS	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets:				
Cash and Cash Equivalents	\$ 32,065,067	\$ 2,639,327	\$ 5,264,444	\$ 39,968,838
Investments	1,627,278	195,018	389,465	2,211,761
Receivables (Net of Allowance for Uncollectibles)	2,112,352	104,870	441,475	2,658,697
Due from Other Funds	174,868			174,868
Prepaid Items	144			144
Total Assets	<u>\$ 35,979,709</u>	<u>\$ 2,939,215</u>	<u>\$ 6,095,384</u>	<u>\$ 45,014,308</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 1,207,513	\$	\$ 772,602	\$ 1,980,115
Payroll Taxes and Related Items	219,608			219,608
Accrued Wages	224,795			224,795
Due to Other Funds	1,087,359		17,366	1,104,725
Other Liabilities	100			100
Total Liabilities	<u>\$ 2,739,375</u>	<u>\$ 0</u>	<u>\$ 789,968</u>	<u>\$ 3,529,343</u>
DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue - Grants	\$ 341,612	\$	\$	\$ 341,612
Unavailable Revenue - Property Taxes	31,487	101,379		132,866
Total Deferred Inflows of Resources	<u>\$ 373,099</u>	<u>\$ 101,379</u>	<u>\$ 0</u>	<u>\$ 474,478</u>
Fund Balances:				
Nonspendable Fund Balances:				
Prepays	\$ 144	\$	\$	\$ 144
Restricted Fund Balances:				
Restricted for Enabling Legislation	32,867,091			32,867,091
Restricted for Debt Service		2,837,836		2,837,836
Restricted for Capital Projects			5,305,416	5,305,416
Total Fund Balances	<u>\$ 32,867,235</u>	<u>\$ 2,837,836</u>	<u>\$ 5,305,416</u>	<u>\$ 41,010,487</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 35,979,709</u>	<u>\$ 2,939,215</u>	<u>\$ 6,095,384</u>	<u>\$ 45,014,308</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-2

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
General Property Taxes	\$ 2,697,812	\$ 8,687,710		\$ 11,385,522
Hotel Tax	2,059,743			2,059,743
Vehicle Rental Tax	727,607			727,607
Intergovernmental	8,291,746		952,555	9,244,301
Fees of Office	2,298,480			2,298,480
Charges for Services	4,643,282			4,643,282
Fines and Forfeitures	112,633			112,633
Investment Earnings	180,807	7,701	973	189,481
Miscellaneous	2,917,633	2,290	10,904	2,930,827
Total Revenue	<u>\$ 23,929,743</u>	<u>\$ 8,697,701</u>	<u>\$ 964,432</u>	<u>\$ 33,591,876</u>
Expenditures:				
Current				
General Government	\$ 246,898			\$ 246,898
Judicial	5,972,284			5,972,284
Legal	1,943,896			1,943,896
Public Safety	2,700,489			2,700,489
Correctional	8,015,767			8,015,767
Facilities	43,721			43,721
Elections	924,346			924,346
Culture/Recreation	421,583			421,583
Transportation	8,190,230			8,190,230
Capital Outlay	7,489,876		3,092,409	10,582,285
Debt Service				
Principal	352,229	7,220,000		7,572,229
Interest	504,159	1,985,858		2,490,017
Total Expenditures	<u>\$ 36,805,478</u>	<u>\$ 9,205,858</u>	<u>\$ 3,092,409</u>	<u>\$ 49,103,745</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (12,875,735)</u>	<u>\$ (508,157)</u>	<u>\$ (2,127,977)</u>	<u>\$ (15,511,869)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 15,009,626	\$ (283,391)	\$ 71,731	\$ 14,797,966
Total Other Financing Sources (Uses)	<u>\$ 15,009,626</u>	<u>\$ (283,391)</u>	<u>\$ 71,731</u>	<u>\$ 14,797,966</u>
Net Change in Fund Balances	\$ 2,133,891	\$ (791,548)	\$ (2,056,246)	\$ (713,903)
Fund Balances - Beginning	<u>30,733,344</u>	<u>3,629,384</u>	<u>7,361,662</u>	<u>41,724,390</u>
Fund Balances - Ending	<u>\$ 32,867,235</u>	<u>\$ 2,837,836</u>	<u>\$ 5,305,416</u>	<u>\$ 41,010,487</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2021**

ASSETS	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/ Roosevelt Parks	Idalou/ New Deal Parks	Shallowater Park	Permanent Improvement	LCETRZ Tax Increment	Safe School Program/ JJAEP	TJJD-R Regional Diversion	Star Program
Assets:										
Cash and Cash Equivalents	\$ 1,788,187	\$ 556,519	\$ 68,431	\$ 273,838	\$ 302,164	\$ 3,572,016	\$ 23,423	\$ 33,673	\$ 373	\$
Investments	132,290	41,171	5,063	20,259	22,354	264,259	1,733	2,491		
Receivables (Net of Allowance for Uncollectibles)	206,732	1,361	1,357	1,758	1,559	27,160				139,676
Due from Other Funds										
Prepaid Items										
Total Assets	<u>\$ 2,127,209</u>	<u>\$ 599,051</u>	<u>\$ 74,851</u>	<u>\$ 295,855</u>	<u>\$ 326,077</u>	<u>\$ 3,863,435</u>	<u>\$ 25,156</u>	<u>\$ 36,164</u>	<u>\$ 373</u>	<u>\$ 139,676</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$ 588,039	\$ 1,401	\$ 2,837	\$ 996	\$ 24,078	\$ 425,000		\$ 33,600	\$ 373	\$ 35,710
Payroll Taxes and Related Items	58,999	1,708	1,133	1,711	837					7,593
Accrued Wages	60,033	1,676	1,015	1,037	958					8,826
Due to Other Funds										87,547
Other Liabilities										
Total Liabilities	<u>\$ 707,071</u>	<u>\$ 4,785</u>	<u>\$ 4,985</u>	<u>\$ 3,744</u>	<u>\$ 25,873</u>	<u>\$ 425,000</u>	<u>\$ 0</u>	<u>\$ 33,600</u>	<u>\$ 373</u>	<u>\$ 139,676</u>
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Grants	\$ 104,991							\$ 2,564		\$
Unavailable Revenue - Property Taxes		1,312	1,312	1,312	1,312	26,239				
Total Deferred Inflows of Resources	<u>\$ 104,991</u>	<u>\$ 1,312</u>	<u>\$ 1,312</u>	<u>\$ 1,312</u>	<u>\$ 1,312</u>	<u>\$ 26,239</u>	<u>\$ 0</u>	<u>\$ 2,564</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:										
Nonspendable Fund Balances:										
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:										
Restricted for Enabling Legislation	1,315,147	592,954	68,554	290,799	298,892	3,412,196	25,156			
Total Fund Balances	<u>\$ 1,315,147</u>	<u>\$ 592,954</u>	<u>\$ 68,554</u>	<u>\$ 290,799</u>	<u>\$ 298,892</u>	<u>\$ 3,412,196</u>	<u>\$ 25,156</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,127,209</u>	<u>\$ 599,051</u>	<u>\$ 74,851</u>	<u>\$ 295,855</u>	<u>\$ 326,077</u>	<u>\$ 3,863,435</u>	<u>\$ 25,156</u>	<u>\$ 36,164</u>	<u>\$ 373</u>	<u>\$ 139,676</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2021**

ASSETS	Juvenile Probation Fund	Juvenile Probation Grant	Juvenile Detention Fund	Juvenile Food Service	Juvenile Title IV-E	Re-Entry Drug Court	CJD DWI Court	On Line Access	CJD Drug Court	Drug Court Fee
Assets:										
Cash and Cash Equivalents	\$ 5,160,236	\$	\$	\$	\$	\$ 230	\$	\$ 320,901	\$	\$ 241,081
Investments	381,600							23,740		17,835
Receivables (Net of Allowance for Uncollectibles)	311	77,846	125,430	17,591	21,792		2,078	3	4,269	591
Due from Other Funds	174,868									
Prepaid Items	144									
Total Assets	<u>\$ 5,717,159</u>	<u>\$ 77,846</u>	<u>\$ 125,430</u>	<u>\$ 17,591</u>	<u>\$ 21,792</u>	<u>\$ 230</u>	<u>\$ 2,078</u>	<u>\$ 344,644</u>	<u>\$ 4,269</u>	<u>\$ 259,507</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$ 22,668	\$ 95	\$ 454	\$	\$	\$ 230	\$ 552	\$	\$ 591	\$ 525
Payroll Taxes and Related Items	29,507	23,652	49,676	1,997						
Accrued Wages	29,698	16,344	60,414	2,135						
Due to Other Funds		37,755	14,886	13,459	21,221		1,526		3,678	
Other Liabilities	100									
Total Liabilities	<u>\$ 81,973</u>	<u>\$ 77,846</u>	<u>\$ 125,430</u>	<u>\$ 17,591</u>	<u>\$ 21,221</u>	<u>\$ 230</u>	<u>\$ 2,078</u>	<u>\$ 0</u>	<u>\$ 4,269</u>	<u>\$ 525</u>
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Grants	\$	\$	\$	\$	\$ 571	\$	\$	\$	\$	\$
Unavailable Revenue - Property Taxes										
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 571</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:										
Nonspendable Fund Balances:										
Prepays	\$ 144	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:										
Restricted for Enabling Legislation	5,635,042							344,644		258,982
Total Fund Balances	<u>\$ 5,635,186</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 344,644</u>	<u>\$ 0</u>	<u>\$ 258,982</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,717,159</u>	<u>\$ 77,846</u>	<u>\$ 125,430</u>	<u>\$ 17,591</u>	<u>\$ 21,792</u>	<u>\$ 230</u>	<u>\$ 2,078</u>	<u>\$ 344,644</u>	<u>\$ 4,269</u>	<u>\$ 259,507</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2021**

ASSETS	Dispute Resolution	USDA Ag Mediation	Domestic Relations Office	Mediation Grant	HOT & STVR Tax	Law Library	Election Services Fund	Election Admin Fee	Election Equipment Fund
Assets:									
Cash and Cash Equivalents	\$ 4,893		\$ 12,191		\$ 4,947,559	\$ 5,849		\$ 226,849	\$ 287,247
Investments								16,782	21,251
Receivables (Net of Allowance for Uncollectibles)	20,268	70,518	21,206	4,741	263,088	18,957	384,306	2	3
Due from Other Funds									
Prepaid Items									
Total Assets	\$ 25,161	\$ 70,518	\$ 33,397	\$ 4,741	\$ 5,210,647	\$ 24,806	\$ 384,306	\$ 243,633	\$ 308,501
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts Payable	\$ 2,724	\$ 437	\$ 2,076						
Payroll Taxes and Related Items	5,115	3,072	1,029			1,371			
Accrued Wages	4,341	2,881	1,602			1,212			
Due to Other Funds	7,259	64,077		4,741			264,974		
Other Liabilities									
Total Liabilities	\$ 19,439	\$ 70,467	\$ 4,707	\$ 4,741	\$ 0	\$ 2,583	\$ 264,974	\$ 0	\$ 0
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue - Grants	\$ 300		\$ 1,028						
Unavailable Revenue - Property Taxes									
Total Deferred Inflows of Resources	\$ 300	\$ 0	\$ 1,028	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances:									
Nonspendable Fund Balances:									
Prepays									
Restricted Fund Balances:									
Restricted for Enabling Legislation	5,422	51	27,662		5,210,647	22,223	119,332	243,633	308,501
Total Fund Balances	\$ 5,422	\$ 51	\$ 27,662	\$ 0	\$ 5,210,647	\$ 22,223	\$ 119,332	\$ 243,633	\$ 308,501
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 25,161	\$ 70,518	\$ 33,397	\$ 4,741	\$ 5,210,647	\$ 24,806	\$ 384,306	\$ 243,633	\$ 308,501

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2021**

ASSETS	Records Preservation Dist Clerk	Records Preservation Co. Clerk	County Records Preservation	Court House Security	Court Record Preservation	Truancy Prevention & Diversion	Historical Commission	Child Abuse Prevention	Co & Dist Court Technology	Dist Court Record Technology
Assets:										
Cash and Cash Equivalents	\$ 64,394	\$ 4,292,629	\$ 354,596	\$ 29,597	\$ 265,000	\$ 22,738	\$ 14,126	\$ 4,268	\$ 72,398	\$ 93,010
Investments	4,764	317,570	26,233	2,190	19,605	1,682			5,356	6,881
Receivables (Net of Allowance for Uncollectibles)	2,867	21,262	3,730	4,915	5,392			110	61	5,624
Due from Other Funds										
Prepaid Items										
Total Assets	<u>\$ 72,025</u>	<u>\$ 4,631,461</u>	<u>\$ 384,559</u>	<u>\$ 36,702</u>	<u>\$ 289,997</u>	<u>\$ 24,420</u>	<u>\$ 14,126</u>	<u>\$ 4,378</u>	<u>\$ 77,815</u>	<u>\$ 105,515</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$ 196									
Payroll Taxes and Related Items	129	1,209	1,266	2,623						
Accrued Wages	677	1,102	1,240	2,972						
Due to Other Funds										
Other Liabilities										
Total Liabilities	<u>\$ 1,002</u>	<u>\$ 2,311</u>	<u>\$ 2,506</u>	<u>\$ 5,595</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Grants	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unavailable Revenue - Property Taxes										
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:										
Nonspendable Fund Balances:										
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:										
Restricted for Enabling Legislation	71,023	4,629,150	382,053	31,107	289,997	24,420	14,126	4,378	77,815	105,515
Total Fund Balances	<u>\$ 71,023</u>	<u>\$ 4,629,150</u>	<u>\$ 382,053</u>	<u>\$ 31,107</u>	<u>\$ 289,997</u>	<u>\$ 24,420</u>	<u>\$ 14,126</u>	<u>\$ 4,378</u>	<u>\$ 77,815</u>	<u>\$ 105,515</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 72,025</u>	<u>\$ 4,631,461</u>	<u>\$ 384,559</u>	<u>\$ 36,702</u>	<u>\$ 289,997</u>	<u>\$ 24,420</u>	<u>\$ 14,126</u>	<u>\$ 4,378</u>	<u>\$ 77,815</u>	<u>\$ 105,515</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2021**

ASSETS	County Clerk Archive	Community Economic Development	JP 1 Justice Court	JP 2 Justice Court	JP 3 Justice Court	JP 4 Justice Court	Regional Public Defender	Sheriff Contraband	Inmate Supply	VINE	Homeland Security	Project Safe Neighborhood
Assets:												
Cash and Cash Equivalents	\$ 2,925,428	\$ 392,657	\$ 71,166	\$ 103,204	\$ 30,160	\$ 91,314		\$ 647,528	\$ 3,938,437			
Investments	216,424	29,049	5,265	7,635	2,231	6,755						
Receivables (Net of Allowance for Uncollectibles)	21,107	4		1		1	256			7,531	13,230	30,994
Due from Other Funds												
Prepaid Items												
Total Assets	<u>\$ 3,162,959</u>	<u>\$ 421,710</u>	<u>\$ 76,431</u>	<u>\$ 110,840</u>	<u>\$ 32,391</u>	<u>\$ 98,070</u>	<u>\$ 256</u>	<u>\$ 647,528</u>	<u>\$ 3,938,437</u>	<u>\$ 7,531</u>	<u>\$ 13,230</u>	<u>\$ 30,994</u>
LIABILITIES AND FUND BALANCES												
Liabilities:												
Accounts Payable	\$ 13,376		\$ 135		\$ 74							
Payroll Taxes and Related Items												
Accrued Wages												
Due to Other Funds							256			7,531	13,230	30,994
Other Liabilities												
Total Liabilities	<u>\$ 13,376</u>	<u>\$ 0</u>	<u>\$ 135</u>	<u>\$ 0</u>	<u>\$ 74</u>	<u>\$ 0</u>	<u>\$ 256</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,531</u>	<u>\$ 13,230</u>	<u>\$ 30,994</u>
DEFERRED INFLOWS OF RESOURCES:												
Unavailable Revenue - Grants	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unavailable Revenue - Property Taxes												
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:												
Nonspendable Fund Balances:												
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:												
Restricted for Enabling Legislation	<u>3,149,583</u>	<u>421,710</u>	<u>76,296</u>	<u>110,840</u>	<u>32,317</u>	<u>98,070</u>		<u>647,528</u>	<u>3,938,437</u>			
Total Fund Balances	<u>\$ 3,149,583</u>	<u>\$ 421,710</u>	<u>\$ 76,296</u>	<u>\$ 110,840</u>	<u>\$ 32,317</u>	<u>\$ 98,070</u>	<u>\$ 0</u>	<u>\$ 647,528</u>	<u>\$ 3,938,437</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,162,959</u>	<u>\$ 421,710</u>	<u>\$ 76,431</u>	<u>\$ 110,840</u>	<u>\$ 32,391</u>	<u>\$ 98,070</u>	<u>\$ 256</u>	<u>\$ 647,528</u>	<u>\$ 3,938,437</u>	<u>\$ 7,531</u>	<u>\$ 13,230</u>	<u>\$ 30,994</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2021**

ASSETS	LEOSE Sheriff	Sheriff Commissary Salary	MAT Re-Entry Program	TAG Grant	JMHCP Grant	CDA Business Crimes	CDA Contraband Fund	South Plains Auto Theft	JAG Grant	CDA Border Prosecution	CDA Victim Advocacy	Nonmajor-Special Revenue Funds (See Exhibit C-1)
Assets:												
Cash and Cash Equivalents	\$ 145,974	\$ 189,394	\$	\$	\$	\$ 93,162	\$ 118,644	\$ 76,218	\$ 203,365	\$	\$	\$ 32,065,067
Investments	10,799	14,011										1,627,278
Receivables (Net of Allowance for Uncollectibles)	1	38,161	2,580	240,189	20,531			134,141		126,212	20,849	2,112,352
Due from Other Funds												174,868
Prepaid Items												144
Total Assets	<u>\$ 156,774</u>	<u>\$ 241,566</u>	<u>\$ 2,580</u>	<u>\$ 240,189</u>	<u>\$ 20,531</u>	<u>\$ 93,162</u>	<u>\$ 118,644</u>	<u>\$ 210,359</u>	<u>\$ 203,365</u>	<u>\$ 126,212</u>	<u>\$ 20,849</u>	<u>\$ 35,979,709</u>
LIABILITIES AND FUND BALANCES												
Liabilities:												
Accounts Payable	\$	\$	\$	\$ 8,737	\$ 16,870	\$ 2,683	\$ 6,776	\$	\$ 16,280	\$	\$	\$ 1,207,513
Payroll Taxes and Related Items		8,873	127	4,983				8,670		1,919	2,409	219,608
Accrued Wages		8,278	150	5,086				8,011		2,478	2,629	224,795
Due to Other Funds			2,303	221,383	3,661	647		118,325	30,280	121,815	15,811	1,087,359
Other Liabilities												100
Total Liabilities	<u>\$ 0</u>	<u>\$ 17,151</u>	<u>\$ 2,580</u>	<u>\$ 240,189</u>	<u>\$ 20,531</u>	<u>\$ 3,330</u>	<u>\$ 6,776</u>	<u>\$ 135,006</u>	<u>\$ 46,560</u>	<u>\$ 126,212</u>	<u>\$ 20,849</u>	<u>\$ 2,739,375</u>
DEFERRED INFLOWS OF RESOURCES:												
Unavailable Revenue - Grants	\$	\$	\$	\$	\$	\$	\$	\$ 75,353	\$ 156,805	\$	\$	\$ 341,612
Unavailable Revenue - Property Taxes												31,487
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 75,353</u>	<u>\$ 156,805</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 373,099</u>
Fund Balances:												
Nonspendable Fund Balances:												
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 144
Restricted Fund Balances:												
Restricted for Enabling Legislation	<u>156,774</u>	<u>224,415</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>89,832</u>	<u>111,868</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,867,091</u>
Total Fund Balances	<u>\$ 156,774</u>	<u>\$ 224,415</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 89,832</u>	<u>\$ 111,868</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 32,867,235</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 156,774</u>	<u>\$ 241,566</u>	<u>\$ 2,580</u>	<u>\$ 240,189</u>	<u>\$ 20,531</u>	<u>\$ 93,162</u>	<u>\$ 118,644</u>	<u>\$ 210,359</u>	<u>\$ 203,365</u>	<u>\$ 126,212</u>	<u>\$ 20,849</u>	<u>\$ 35,979,709</u>

-87-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-4
(Continued)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/ Roosevelt Parks	Idalou/ New Deal Parks	Shallowater Park	Permanent Improvement	LCETZR Tax Increment	Safe School Program/ JJAEP	TJJD-R Regional Diversion	Star Program	Juvenile Probation Fund
Revenue:											
Taxes											
General Property Taxes	\$	\$ 112,408	\$ 112,408	\$ 112,408	\$ 112,408	\$ 2,248,180	\$	\$	\$	\$	\$
Hotel Tax											
Vehicle Rental Tax											
Intergovernmental	412,154							33,600	12,421	354,353	
Fees of Office											
Charges for Services	2,840,520										5,680
Fines and Forfeitures											
Investment Earnings	5,966	1,113	204	525	564	64,181	867				10,545
Miscellaneous	360,506	7,400	4,202	6,590	5,650	483,732					2,976
Total Revenue	<u>\$ 3,619,146</u>	<u>\$ 120,921</u>	<u>\$ 116,814</u>	<u>\$ 119,523</u>	<u>\$ 118,622</u>	<u>\$ 2,796,093</u>	<u>\$ 867</u>	<u>\$ 33,600</u>	<u>\$ 12,421</u>	<u>\$ 354,353</u>	<u>\$ 19,201</u>
Expenditures:											
Current											
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Judicial											
Legal											
Public Safety											
Correctional								33,600	12,421	494,029	1,969,245
Facilities						43,721					
Elections											
Culture/Recreation		106,176	149,809	91,226	74,372						
Transportation	8,190,230										
Capital Outlay	3,000,024				22,075	3,416,921	703,090				
Debt Service											
Principal						352,229					
Interest						504,159					
Total Expenditures	<u>\$ 11,190,254</u>	<u>\$ 106,176</u>	<u>\$ 149,809</u>	<u>\$ 91,226</u>	<u>\$ 96,447</u>	<u>\$ 4,317,030</u>	<u>\$ 703,090</u>	<u>\$ 33,600</u>	<u>\$ 12,421</u>	<u>\$ 494,029</u>	<u>\$ 1,969,245</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (7,571,108)</u>	<u>\$ 14,745</u>	<u>\$ (32,995)</u>	<u>\$ 28,297</u>	<u>\$ 22,175</u>	<u>\$ (1,520,937)</u>	<u>\$ (702,223)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (139,676)</u>	<u>\$ (1,950,044)</u>
Other Financing Sources (Uses):											
Transfers In (Out)	\$ 5,869,607	\$ (100,000)	\$	\$	\$	\$ 2,084,422	\$ 166,811	\$	\$	\$ 139,676	\$ 1,258,242
Total Other Financing Sources (Uses)	<u>\$ 5,869,607</u>	<u>\$ (100,000)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,084,422</u>	<u>\$ 166,811</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 139,676</u>	<u>\$ 1,258,242</u>
Net Change in Fund Balances	<u>\$ (1,701,501)</u>	<u>\$ (85,255)</u>	<u>\$ (32,995)</u>	<u>\$ 28,297</u>	<u>\$ 22,175</u>	<u>\$ 563,485</u>	<u>\$ (535,412)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (691,802)</u>
Fund Balances - Beginning	<u>3,016,648</u>	<u>678,209</u>	<u>101,549</u>	<u>262,502</u>	<u>276,717</u>	<u>2,848,711</u>	<u>560,568</u>				<u>6,326,988</u>
Fund Balances - Ending	<u>\$ 1,315,147</u>	<u>\$ 592,954</u>	<u>\$ 68,554</u>	<u>\$ 290,799</u>	<u>\$ 298,892</u>	<u>\$ 3,412,196</u>	<u>\$ 25,156</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,635,186</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Juvenile Probation Grant	Juvenile Detention Fund	Juvenile Food Service	Juvenile Title IV-E	Re-Entry Drug Court	CJD DWI Court	On Line Access	CJD Drug Court	Drug Court Fee	Dispute Resolution	USDA Ag Mediation
Revenue:											
Taxes											
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax											
Vehicle Rental Tax											
Intergovernmental	1,639,898	337,925	114,503	21,507	27,478	21,396		20,545			141,562
Fees of Office							34,021		18,259	312,123	538
Charges for Services		580,025									
Fines and Forfeitures											
Investment Earnings							589		432		
Miscellaneous											60,669
Total Revenue	<u>\$ 1,639,898</u>	<u>\$ 917,950</u>	<u>\$ 114,503</u>	<u>\$ 21,507</u>	<u>\$ 27,478</u>	<u>\$ 21,396</u>	<u>\$ 34,610</u>	<u>\$ 20,545</u>	<u>\$ 18,691</u>	<u>\$ 312,123</u>	<u>\$ 202,769</u>
Expenditures:											
Current											
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Judicial					27,478	21,396	9,644	20,545	812		
Legal										375,136	202,718
Public Safety											
Correctional	1,803,473	3,343,539	323,283	36,177							
Facilities											
Elections											
Culture/Recreation											
Transportation											
Capital Outlay			5,621								
Debt Service											
Principal											
Interest											
Total Expenditures	<u>\$ 1,803,473</u>	<u>\$ 3,343,539</u>	<u>\$ 328,904</u>	<u>\$ 36,177</u>	<u>\$ 27,478</u>	<u>\$ 21,396</u>	<u>\$ 9,644</u>	<u>\$ 20,545</u>	<u>\$ 812</u>	<u>\$ 375,136</u>	<u>\$ 202,718</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (163,575)</u>	<u>\$ (2,425,589)</u>	<u>\$ (214,401)</u>	<u>\$ (14,670)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 24,966</u>	<u>\$ 0</u>	<u>\$ 17,879</u>	<u>\$ (63,013)</u>	<u>\$ 51</u>
Other Financing Sources (Uses):											
Transfers In (Out)	\$ 163,575	\$ 2,425,589	\$ 214,401	\$ 14,670	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 67,387	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 163,575</u>	<u>\$ 2,425,589</u>	<u>\$ 214,401</u>	<u>\$ 14,670</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 67,387</u>	<u>\$ 0</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 24,966</u>	<u>\$ 0</u>	<u>\$ 17,879</u>	<u>\$ 4,374</u>	<u>\$ 51</u>
Fund Balances - Beginning							<u>319,678</u>		<u>241,103</u>	<u>1,048</u>	
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 344,644</u>	<u>\$ 0</u>	<u>\$ 258,982</u>	<u>\$ 5,422</u>	<u>\$ 51</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Domestic Relations Office	Mediation Grant	HOT & STVR Tax	Law Library	Election Services Fund	HAVA	Election Admin Fee	Election Equipment Fund	Records Preservation Dist Clerk	Records Preservation Co. Clerk	County Records Preservation
Revenue:											
Taxes											
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax			2,059,743								
Vehicle Rental Tax			727,607								
Intergovernmental		4,741				54,685			19,547	694,541	52,539
Fees of Office	189,977										
Charges for Services				183,531	759,070		104,579	169,877			
Fines and Forfeitures											
Investment Earnings	12		41,461	12			299	384	112	7,499	679
Miscellaneous		1,141	7,261	177							
Total Revenue	<u>\$ 189,989</u>	<u>\$ 5,882</u>	<u>\$ 2,836,072</u>	<u>\$ 183,720</u>	<u>\$ 759,070</u>	<u>\$ 54,685</u>	<u>\$ 104,878</u>	<u>\$ 170,261</u>	<u>\$ 19,659</u>	<u>\$ 702,040</u>	<u>\$ 53,218</u>
Expenditures:											
Current											
General Government	\$	\$	\$ 5,085	\$	\$	\$	\$	\$	\$	\$ 82,255	\$ 73,063
Judicial									15,160		
Legal	175,616	6,181		99,882							
Public Safety											
Correctional											
Facilities											
Elections					759,071	54,685	27,007	83,583			
Culture/Recreation											
Transportation											
Capital Outlay				98,531				27,750			
Debt Service											
Principal											
Interest											
Total Expenditures	<u>\$ 175,616</u>	<u>\$ 6,181</u>	<u>\$ 5,085</u>	<u>\$ 198,413</u>	<u>\$ 759,071</u>	<u>\$ 54,685</u>	<u>\$ 27,007</u>	<u>\$ 111,333</u>	<u>\$ 15,160</u>	<u>\$ 82,255</u>	<u>\$ 73,063</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 14,373</u>	<u>\$ (299)</u>	<u>\$ 2,830,987</u>	<u>\$ (14,693)</u>	<u>\$ (1)</u>	<u>\$ 0</u>	<u>\$ 77,871</u>	<u>\$ 58,928</u>	<u>\$ 4,499</u>	<u>\$ 619,785</u>	<u>\$ (19,845)</u>
Other Financing Sources (Uses):											
Transfers In (Out)	\$	\$ 299	\$ 2,379,660	\$ 26,505	\$	\$	\$	\$	\$	\$	\$
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 299</u>	<u>\$ 2,379,660</u>	<u>\$ 26,505</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 14,373	\$ 0	\$ 5,210,647	\$ 11,812	\$ (1)	\$ 0	\$ 77,871	\$ 58,928	\$ 4,499	\$ 619,785	\$ (19,845)
Fund Balances - Beginning	<u>13,289</u>	<u></u>	<u></u>	<u>10,411</u>	<u>119,333</u>	<u></u>	<u>165,762</u>	<u>249,573</u>	<u>66,524</u>	<u>4,009,365</u>	<u>401,898</u>
Fund Balances - Ending	<u>\$ 27,662</u>	<u>\$ 0</u>	<u>\$ 5,210,647</u>	<u>\$ 22,223</u>	<u>\$ 119,332</u>	<u>\$ 0</u>	<u>\$ 243,633</u>	<u>\$ 308,501</u>	<u>\$ 71,023</u>	<u>\$ 4,629,150</u>	<u>\$ 382,053</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<u>Court House Security</u>	<u>Court Record Preservation</u>	<u>Truancy Prevention & Diversion</u>	<u>Historical Commission</u>	<u>Child Abuse Prevention</u>	<u>Co & Dist Court Technology</u>	<u>Dist Court Record Technology</u>	<u>County Clerk Archive</u>	<u>Community Economic Development</u>	<u>JP 1 Justice Court</u>	<u>JP 2 Justice Court</u>
Revenue:											
Taxes											
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax											
Vehicle Rental Tax											
Intergovernmental											
Fees of Office	121,584	53,492	15,234		807	3,304	37,318	691,075		5,596	2,854
Charges for Services											
Fines and Forfeitures											
Investment Earnings	20	469	27	954	7	132	204	5,094	468	135	189
Miscellaneous									180,894		
Total Revenue	<u>\$ 121,604</u>	<u>\$ 53,961</u>	<u>\$ 15,261</u>	<u>\$ 954</u>	<u>\$ 814</u>	<u>\$ 3,436</u>	<u>\$ 37,522</u>	<u>\$ 696,169</u>	<u>\$ 181,362</u>	<u>\$ 5,731</u>	<u>\$ 3,043</u>
Expenditures:											
Current											
General Government	\$	\$ 9,357	\$ 160	\$ 6,072	\$	\$	\$	\$ 52,681	\$ 18,225	\$	\$
Judicial							36,514			8,378	
Legal											
Public Safety	105,622										
Correctional											
Facilities											
Elections											
Culture/Recreation											
Transportation											
Capital Outlay											
Debt Service											
Principal											
Interest											
Total Expenditures	<u>\$ 105,622</u>	<u>\$ 9,357</u>	<u>\$ 160</u>	<u>\$ 6,072</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 36,514</u>	<u>\$ 52,681</u>	<u>\$ 18,225</u>	<u>\$ 8,378</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 15,982</u>	<u>\$ 44,604</u>	<u>\$ 15,101</u>	<u>\$ (5,118)</u>	<u>\$ 814</u>	<u>\$ 3,436</u>	<u>\$ 1,008</u>	<u>\$ 643,488</u>	<u>\$ 163,137</u>	<u>\$ (2,647)</u>	<u>\$ 3,043</u>
Other Financing Sources (Uses):											
Transfers In (Out)	\$	\$	\$	\$ 5,750	\$	\$	\$	\$	\$	\$	\$
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,750</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 15,982	\$ 44,604	\$ 15,101	\$ 632	\$ 814	\$ 3,436	\$ 1,008	\$ 643,488	\$ 163,137	\$ (2,647)	\$ 3,043
Fund Balances - Beginning	15,125	245,393	9,319	13,494	3,564	74,379	104,507	2,506,095	258,573	78,943	107,797
Fund Balances - Ending	<u>\$ 31,107</u>	<u>\$ 289,997</u>	<u>\$ 24,420</u>	<u>\$ 14,126</u>	<u>\$ 4,378</u>	<u>\$ 77,815</u>	<u>\$ 105,515</u>	<u>\$ 3,149,583</u>	<u>\$ 421,710</u>	<u>\$ 76,296</u>	<u>\$ 110,840</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	JP 3 Justice Court	JP 4 Justice Court	Regional Public Defender	Sheriff Contraband	Inmate Supply	VINE	Homeland Security	Project Safe Neighborhood	LEOSE Sheriff	Sheriff Commissary Salary	MAT Re-Entry Program
Revenue:											
Taxes											
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax											
Vehicle Rental Tax											
Intergovernmental			2,711,124			30,123	192,105	36,930	21,942	632,909	5,216
Fees of Office	1,957	5,258									
Charges for Services											
Fines and Forfeitures				112,633							
Investment Earnings	56	167	1,785	1,927	32,122				258		
Miscellaneous			251	74,315	1,330,264						
Total Revenue	\$ 2,013	\$ 5,425	\$ 2,713,160	\$ 188,875	\$ 1,362,386	\$ 30,123	\$ 192,105	\$ 36,930	\$ 22,200	\$ 632,909	\$ 5,216
Expenditures:											
Current											
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Judicial	1,995	4,347	5,826,015								
Legal											
Public Safety				88,336	895,806	30,123	9,600	31,498		623,839	5,216
Correctional											
Facilities											
Elections											
Culture/Recreation											
Transportation											
Capital Outlay							182,505	5,432			
Debt Service											
Principal											
Interest											
Total Expenditures	\$ 1,995	\$ 4,347	\$ 5,826,015	\$ 88,336	\$ 895,806	\$ 30,123	\$ 192,105	\$ 36,930	\$ 0	\$ 623,839	\$ 5,216
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 18	\$ 1,078	\$ (3,112,855)	\$ 100,539	\$ 466,580	\$ 0	\$ 0	\$ 0	\$ 22,200	\$ 9,070	\$ 0
Other Financing Sources (Uses):											
Transfers In (Out)	\$	\$	\$ 103,114	\$	\$	\$	\$	\$	\$	\$	\$
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 103,114	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ 18	\$ 1,078	\$ (3,009,741)	\$ 100,539	\$ 466,580	\$ 0	\$ 0	\$ 0	\$ 22,200	\$ 9,070	\$ 0
Fund Balances - Beginning	32,299	96,992	3,009,741	546,989	3,471,857				134,574	215,345	
Fund Balances - Ending	\$ 32,317	\$ 98,070	\$ 0	\$ 647,528	\$ 3,938,437	\$ 0	\$ 0	\$ 0	\$ 156,774	\$ 224,415	\$ 0

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	TAG Grant	JMHCP Grant	CDA Business Crimes	CDA Contraband Fund	South Plains Auto Theft	JAG Grant	CDA Border Prosecution	CDA Victim Advocacy	Total Nonmajor-Special Revenue Funds (See Exhibit C-2)
Revenue:									
Taxes									
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$ 2,697,812
Hotel Tax									2,059,743
Vehicle Rental Tax									727,607
Intergovernmental	715,519	54,632			370,472	86,424	126,933	110,649	8,291,746
Fees of Office			38,456						2,298,480
Charges for Services									4,643,282
Fines and Forfeitures									112,633
Investment Earnings			571	778					180,807
Miscellaneous		41,292	8,527	147,023	194,763				2,917,633
Total Revenue	\$ 715,519	\$ 95,924	\$ 47,554	\$ 147,801	\$ 565,235	\$ 86,424	\$ 126,933	\$ 110,649	\$ 23,929,743
Expenditures:									
Current									
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$ 246,898
Judicial									5,972,284
Legal			24,772	107,365	727,491	86,424		138,311	1,943,896
Public Safety	687,592	95,924					126,933		2,700,489
Correctional									8,015,767
Facilities									43,721
Elections									924,346
Culture/Recreation									421,583
Transportation									8,190,230
Capital Outlay	27,927								7,489,876
Debt Service									
Principal									352,229
Interest									504,159
Total Expenditures	\$ 715,519	\$ 95,924	\$ 24,772	\$ 107,365	\$ 727,491	\$ 86,424	\$ 126,933	\$ 138,311	\$ 36,805,478
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 22,782	\$ 40,436	\$ (162,256)	\$ 0	\$ 0	\$ (27,662)	\$ (12,875,735)
Other Financing Sources (Uses):									
Transfers In (Out)	\$	\$	\$	\$	\$ 162,256	\$	\$	\$ 27,662	\$ 15,009,626
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 162,256	\$ 0	\$ 0	\$ 27,662	\$ 15,009,626
Net Change in Fund Balances	\$ 0	\$ 0	\$ 22,782	\$ 40,436	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,133,891
Fund Balances - Beginning			67,050	71,432					30,733,344
Fund Balances - Ending	\$ 0	\$ 0	\$ 89,832	\$ 111,868	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,867,235

LUBBOCK COUNTY, TEXAS

EXHIBIT C-5

CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 432,500	\$ 432,500	\$ 412,154	\$ (20,346)
Charges for Services	2,750,000	2,750,000	2,840,520	90,520
Investment Earnings	60,000	60,000	5,966	(54,034)
Miscellaneous	372,500	372,500	360,506	(11,994)
Total Revenues	<u>\$ 3,615,000</u>	<u>\$ 3,615,000</u>	<u>\$ 3,619,146</u>	<u>\$ 4,146</u>
Expenditures:				
Transportation				
Salaries and Benefits	\$ 3,304,994	\$ 3,304,994	\$ 3,173,687	\$ 131,307
Supplies	1,700,000	1,704,800	1,439,870	264,930
Maintenance	905,500	896,600	728,601	167,999
Utilities	60,000	60,000	52,049	7,951
Training/Dues	20,300	20,400	6,983	13,417
Professional Contract Services	125,000	66,300	10,891	55,409
Rental/Leases	30,000	30,000	28,149	1,851
Other	1,550,000	2,760,000	2,750,000	10,000
Total Transportation	<u>\$ 7,695,794</u>	<u>\$ 8,843,094</u>	<u>\$ 8,190,230</u>	<u>\$ 652,864</u>
Capital Outlay	2,439,224	2,896,163	3,000,024	(103,861)
Total Expenditures	<u>\$ 10,135,018</u>	<u>\$ 11,739,257</u>	<u>\$ 11,190,254</u>	<u>\$ 549,003</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (6,520,018)</u>	<u>\$ (8,124,257)</u>	<u>\$ (7,571,108)</u>	<u>\$ 553,149</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 4,265,368	\$ 5,869,607	\$ 5,869,607	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 4,265,368</u>	<u>\$ 5,869,607</u>	<u>\$ 5,869,607</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (2,254,650)	\$ (2,254,650)	\$ (1,701,501)	\$ 553,149
Fund Balances - Beginning	<u>3,016,648</u>	<u>3,016,648</u>	<u>3,016,648</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 761,998</u></u>	<u><u>\$ 761,998</u></u>	<u><u>\$ 1,315,147</u></u>	<u><u>\$ 553,149</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-6

PRECINCT NO. 1 PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 112,359	\$ 112,359	\$ 112,408	\$ 49
Investment Earnings	8,000	8,000	1,113	(6,887)
Miscellaneous	8,000	8,000	7,400	(600)
Total Revenues	<u>\$ 128,359</u>	<u>\$ 128,359</u>	<u>\$ 120,921</u>	<u>\$ (7,438)</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 83,726	\$ 98,162	\$ 93,504	\$ 4,658
Supplies	5,000	4,000	2,389	1,611
Maintenance	10,000	9,000	3,344	5,656
Utilities	10,000	11,200	6,939	4,261
Professional Contract Services	21,132	7,496	0	7,496
Total Culture/Recreation	<u>\$ 129,858</u>	<u>\$ 129,858</u>	<u>\$ 106,176</u>	<u>\$ 23,682</u>
Total Expenditures	<u>\$ 129,858</u>	<u>\$ 129,858</u>	<u>\$ 106,176</u>	<u>\$ 23,682</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (1,499)</u>	<u>\$ (1,499)</u>	<u>\$ 14,745</u>	<u>\$ 16,244</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (101,499)	\$ (101,499)	\$ (85,255)	\$ 16,244
Fund Balances - Beginning	<u>678,209</u>	<u>678,209</u>	<u>678,209</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 576,710</u>	<u>\$ 576,710</u>	<u>\$ 592,954</u>	<u>\$ 16,244</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-7

SLATON/ ROOSEVELT PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 112,359	\$ 112,359	\$ 112,408	\$ 49
Investment Earnings	3,000	3,000	204	(2,796)
Miscellaneous	8,000	8,000	4,202	(3,798)
Total Revenues	<u>\$ 123,359</u>	<u>\$ 123,359</u>	<u>\$ 116,814</u>	<u>\$ (6,545)</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 108,014	\$ 108,014	\$ 76,155	\$ 31,859
Supplies	7,000	3,000	1,733	1,267
Maintenance	47,400	93,900	57,319	36,581
Utilities	15,763	22,263	14,602	7,661
Professional Contract Services	2,625	2,625	0	2,625
Total Culture/Recreation	<u>\$ 180,802</u>	<u>\$ 229,802</u>	<u>\$ 149,809</u>	<u>\$ 79,993</u>
Capital Outlay	49,000	0	0	0
Total Expenditures	<u>\$ 229,802</u>	<u>\$ 229,802</u>	<u>\$ 149,809</u>	<u>\$ 79,993</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (106,443)</u>	<u>\$ (106,443)</u>	<u>\$ (32,995)</u>	<u>\$ 73,448</u>
Net Change in Fund Balances	<u>\$ (106,443)</u>	<u>\$ (106,443)</u>	<u>\$ (32,995)</u>	<u>\$ 73,448</u>
Fund Balances - Beginning	<u>101,549</u>	<u>101,549</u>	<u>101,549</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ (4,894)</u></u>	<u><u>\$ (4,894)</u></u>	<u><u>\$ 68,554</u></u>	<u><u>\$ 73,448</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-8

IDALOU/NEW DEAL PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 112,360	\$ 112,360	\$ 112,408	\$ 48
Investment Earnings	5,000	5,000	525	(4,475)
Miscellaneous	6,200	6,200	6,590	390
Total Revenues	<u>\$ 123,560</u>	<u>\$ 123,560</u>	<u>\$ 119,523</u>	<u>\$ (4,037)</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 91,316	\$ 91,316	\$ 79,874	\$ 11,442
Supplies	4,000	4,000	1,672	2,328
Maintenance	12,500	12,500	2,834	9,666
Utilities	15,744	15,744	6,846	8,898
Total Culture/Recreation	<u>\$ 123,560</u>	<u>\$ 123,560</u>	<u>\$ 91,226</u>	<u>\$ 32,334</u>
Total Expenditures	<u>\$ 123,560</u>	<u>\$ 123,560</u>	<u>\$ 91,226</u>	<u>\$ 32,334</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 28,297</u>	<u>\$ 28,297</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 28,297</u>	<u>\$ 28,297</u>
Fund Balances - Beginning	<u>262,502</u>	<u>262,502</u>	<u>262,502</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 262,502</u></u>	<u><u>\$ 262,502</u></u>	<u><u>\$ 290,799</u></u>	<u><u>\$ 28,297</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-9

SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Taxes				
General Property Taxes	\$ 112,359	\$ 112,359	\$ 112,408	\$ 49
Investment Earnings	5,000	5,000	564	(4,436)
Miscellaneous	2,500	2,500	5,650	3,150
Total Revenues	<u>\$ 119,859</u>	<u>\$ 119,859</u>	<u>\$ 118,622</u>	<u>\$ (1,237)</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 65,027	\$ 65,027	\$ 52,554	\$ 12,473
Supplies	9,700	9,700	3,523	6,177
Maintenance	14,000	20,500	9,123	11,377
Utilities	20,000	20,000	9,172	10,828
Professional Contract Services	2,500	2,500		2,500
Total Culture/Recreation	<u>\$ 111,227</u>	<u>\$ 117,727</u>	<u>\$ 74,372</u>	<u>\$ 43,355</u>
Capital Outlay	150,000	143,500	22,075	
Total Expenditures	<u>\$ 261,227</u>	<u>\$ 261,227</u>	<u>\$ 96,447</u>	<u>\$ 43,355</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (141,368)</u>	<u>\$ (141,368)</u>	<u>\$ 22,175</u>	<u>\$ 42,118</u>
Net Change in Fund Balances	<u>\$ (141,368)</u>	<u>\$ (141,368)</u>	<u>\$ 22,175</u>	<u>\$ 163,543</u>
Fund Balances - Beginning	<u>276,717</u>	<u>276,717</u>	<u>276,717</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 135,349</u>	<u>\$ 135,349</u>	<u>\$ 298,892</u>	<u>\$ 163,543</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-10

PERMANENT IMPROVEMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Taxes				
General Property Taxes	\$ 2,247,180	\$ 2,247,180	\$ 2,248,180	\$ 1,000
Investment Earnings	50,000	50,000	64,181	14,181
Miscellaneous	483,732	483,732	483,732	0
Total Revenues	<u>\$ 2,780,912</u>	<u>\$ 2,780,912</u>	<u>\$ 2,796,093</u>	<u>\$ 15,181</u>
Expenditures:				
Facilities				
Professional Contract Services	\$ 400,200	\$ 466,200	\$ 15,480	\$ 450,720
Rental/Leases	50,000	34,000	28,241	5,759
Total Facilities	<u>\$ 450,200</u>	<u>\$ 500,200</u>	<u>\$ 43,721</u>	<u>\$ 456,479</u>
Capital Outlay	4,260,000	4,210,000	3,416,921	793,079
Debt Service				
Principal	352,229	358,595	352,229	6,366
Interest	504,159	513,272	504,159	9,113
Total Expenditures	<u>\$ 5,566,588</u>	<u>\$ 5,582,067</u>	<u>\$ 4,317,030</u>	<u>\$ 1,265,037</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (2,785,676)</u>	<u>\$ (2,801,155)</u>	<u>\$ (1,520,937)</u>	<u>\$ 1,280,218</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 2,068,943	\$ 2,099,901	\$ 2,084,422	\$ (15,479)
Total Other Financing Sources (Uses)	<u>\$ 2,068,943</u>	<u>\$ 2,099,901</u>	<u>\$ 2,084,422</u>	<u>\$ (15,479)</u>
Net Change in Fund Balances	\$ (716,733)	\$ (701,254)	\$ 563,485	\$ 1,264,739
Fund Balances - Beginning	<u>2,848,711</u>	<u>2,848,711</u>	<u>2,848,711</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 2,131,978</u>	<u>\$ 2,147,457</u>	<u>\$ 3,412,196</u>	<u>\$ 1,264,739</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-11

LCETRZ TAX INCREMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Investment Earnings	\$ 3,000	\$ 3,000	\$ 867	\$ (2,133)
Total Revenues	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 867</u>	<u>\$ (2,133)</u>
Expenditures:				
Capital Outlay	\$ 703,090	\$ 703,090	\$ 703,090	\$ 0
Total Expenditures	<u>\$ 703,090</u>	<u>\$ 703,090</u>	<u>\$ 703,090</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (700,090)</u>	<u>\$ (700,090)</u>	<u>\$ (702,223)</u>	<u>\$ (2,133)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 145,800	\$ 166,812	\$ 166,811	\$ (1)
Total Other Financing Sources (Uses)	<u>\$ 145,800</u>	<u>\$ 166,812</u>	<u>\$ 166,811</u>	<u>\$ (1)</u>
Net Change in Fund Balances	\$ (554,290)	\$ (533,278)	\$ (535,412)	\$ (2,134)
Fund Balances - Beginning	<u>560,568</u>	<u>560,568</u>	<u>560,568</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 6,278</u></u>	<u><u>\$ 27,290</u></u>	<u><u>\$ 25,156</u></u>	<u><u>\$ (2,134)</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-12

SAFE SCHOOL PROGRAM/JJAEP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 80,000	\$ 82,561	\$ 33,600	\$ (48,961)
Total Revenues	\$ 80,000	\$ 82,561	\$ 33,600	\$ (48,961)
Expenditures:				
Correctional				
Supplies	\$	\$ 2,561	\$ 0	\$ 2,561
Professional Contract Services	80,000	80,000	33,600	46,400
Total Correctional	\$ 80,000	\$ 82,561	\$ 33,600	\$ 48,961
Total Expenditures	\$ 80,000	\$ 82,561	\$ 33,600	\$ 48,961
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	\$	\$	\$ 0	\$ 0
Fund Balances - Ending	\$ 0	\$ 0	\$ 0	\$ 0

LUBBOCK COUNTY, TEXAS

EXHIBIT C-13

TJJD-R REGIONAL DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 15,628	\$ 15,628	\$ 12,421	\$ (3,207)
Total Revenues	\$ 15,628	\$ 15,628	\$ 12,421	\$ (3,207)
Expenditures:				
Correctional				
Supplies	\$ 15,628	\$ 15,628	\$ 12,421	\$ 3,207
Total Correctional	\$ 15,628	\$ 15,628	\$ 12,421	\$ 3,207
Total Expenditures	\$ 15,628	\$ 15,628	\$ 12,421	\$ 3,207
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning			0	0
Fund Balances - Ending	\$ 0	\$ 0	\$ 0	\$ 0

LUBBOCK COUNTY, TEXAS

EXHIBIT C-14

STAR PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 425,000	\$ 425,000	\$ 354,353	\$ (70,647)
Miscellaneous	1,895	1,895		(1,895)
Total Revenues	<u>\$ 426,895</u>	<u>\$ 426,895</u>	<u>\$ 354,353</u>	<u>\$ (72,542)</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 565,304	\$ 565,304	\$ 484,233	\$ 81,071
Supplies	6,695	8,695	3,963	4,732
Maintenance	13,500	13,500	4,726	8,774
Utilities	546	546	275	271
Training/Dues	7,850	7,850	832	7,018
Professional Contract Services	8,000	6,000		6,000
Total Correctional	<u>\$ 601,895</u>	<u>\$ 601,895</u>	<u>\$ 494,029</u>	<u>\$ 107,866</u>
Total Expenditures	<u>\$ 601,895</u>	<u>\$ 601,895</u>	<u>\$ 494,029</u>	<u>\$ 107,866</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (175,000)</u>	<u>\$ (175,000)</u>	<u>\$ (139,676)</u>	<u>\$ 35,324</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ 139,676</u>	<u>\$ (35,324)</u>
Total Other Financing Sources (Uses)	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ 139,676</u>	<u>\$ (35,324)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning			0	0
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-15

JUVENILE PROBATION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Charges for Services	\$ 5,000	\$ 5,000	\$ 5,680	\$ 680
Investment Earnings	75,000	75,000	10,545	(64,455)
Miscellaneous	2,000	2,000	2,976	976
Total Revenues	<u>\$ 82,000</u>	<u>\$ 82,000</u>	<u>\$ 19,201</u>	<u>\$ (62,799)</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 1,939,649	\$ 1,939,649	\$ 1,726,040	\$ 213,609
Supplies	60,850	63,850	42,327	21,523
Maintenance	90,410	87,910	46,056	41,854
Utilities	146,000	146,000	122,127	23,873
Training/Dues	79,891	79,891	16,081	63,810
Professional Contract Services	30,000	29,500	16,614	12,886
Total Correctional	<u>\$ 2,346,800</u>	<u>\$ 2,346,800</u>	<u>\$ 1,969,245</u>	<u>\$ 377,555</u>
Total Expenditures	<u>\$ 2,346,800</u>	<u>\$ 2,346,800</u>	<u>\$ 1,969,245</u>	<u>\$ 377,555</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (2,264,800)</u>	<u>\$ (2,264,800)</u>	<u>\$ (1,950,044)</u>	<u>\$ 314,756</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ (705,625)</u>	<u>\$ (705,625)</u>	<u>\$ 1,258,242</u>	<u>\$ 1,963,867</u>
Total Other Financing Sources (Uses)	<u>\$ (705,625)</u>	<u>\$ (705,625)</u>	<u>\$ 1,258,242</u>	<u>\$ 1,963,867</u>
Net Change in Fund Balances	\$ (2,970,425)	\$ (2,970,425)	\$ (691,802)	\$ 2,278,623
Fund Balances - Beginning	<u>6,326,988</u>	<u>6,326,988</u>	<u>6,326,988</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 3,356,563</u>	<u>\$ 3,356,563</u>	<u>\$ 5,635,186</u>	<u>\$ 2,278,623</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-16

JUVENILE PROBATION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 1,649,081	\$ 1,649,081	\$ 1,639,898	\$ (9,183)
Total Revenues	<u>\$ 1,649,081</u>	<u>\$ 1,649,081</u>	<u>\$ 1,639,898</u>	<u>\$ (9,183)</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 1,272,698	\$ 1,381,650	\$ 1,124,610	\$ 257,040
Utilities	570,887	570,909	570,855	54
Training/Dues	12,000	3,668	3,667	1
Professional Contract Services	204,750	104,108	104,341	(233)
Total Correctional	<u>\$ 2,060,335</u>	<u>\$ 2,060,335</u>	<u>\$ 1,803,473</u>	<u>\$ 256,862</u>
Total Expenditures	<u>\$ 2,060,335</u>	<u>\$ 2,060,335</u>	<u>\$ 1,803,473</u>	<u>\$ 256,862</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (411,254)</u>	<u>\$ (411,254)</u>	<u>\$ (163,575)</u>	<u>\$ 247,679</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 411,254	\$ 411,254	\$ 163,575	\$ (247,679)
Total Other Financing Sources (Uses)	<u>\$ 411,254</u>	<u>\$ 411,254</u>	<u>\$ 163,575</u>	<u>\$ (247,679)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-17

JUVENILE DETENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$	\$	\$ 337,925	\$ 337,925
Charges for Services	500,000	500,000	580,025	80,025
Total Revenues	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 917,950</u>	<u>\$ 417,950</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 4,174,264	\$ 4,174,264	\$ 3,197,310	\$ 976,954
Supplies	74,572	93,072	75,034	18,038
Maintenance	3,500	3,500	855	2,645
Training/Dues	10,000	10,000	4,929	5,071
Professional Contract Services	226,000	223,500	65,411	158,089
Total Correctional	<u>\$ 4,488,336</u>	<u>\$ 4,504,336</u>	<u>\$ 3,343,539</u>	<u>\$ 1,160,797</u>
Capital Outlay	16,000	0	0	0
Total Expenditures	<u>\$ 4,504,336</u>	<u>\$ 4,504,336</u>	<u>\$ 3,343,539</u>	<u>\$ 1,160,797</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (4,004,336)</u>	<u>\$ (4,004,336)</u>	<u>\$ (2,425,589)</u>	<u>\$ 1,578,747</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 4,004,336</u>	<u>\$ 4,004,336</u>	<u>\$ 2,425,589</u>	<u>\$ (1,578,747)</u>
Total Other Financing Sources (Uses)	<u>\$ 4,004,336</u>	<u>\$ 4,004,336</u>	<u>\$ 2,425,589</u>	<u>\$ (1,578,747)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-18

JUVENILE FOOD SERVICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 157,449	\$ 157,449	\$ 114,503	\$ (42,946)
Total Revenues	<u>\$ 157,449</u>	<u>\$ 157,449</u>	<u>\$ 114,503</u>	<u>\$ (42,946)</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 171,288	\$ 171,288	\$ 136,064	\$ 35,224
Supplies	208,500	202,800	186,281	16,519
Maintenance	250	250		250
Rental/Leases	2,200	2,200	938	1,262
Total Correctional	<u>\$ 382,238</u>	<u>\$ 376,538</u>	<u>\$ 323,283</u>	<u>\$ 53,255</u>
Capital Outlay		5,700	5,621	79
Total Expenditures	<u>\$ 382,238</u>	<u>\$ 382,238</u>	<u>\$ 328,904</u>	<u>\$ 53,334</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (224,789)</u>	<u>\$ (224,789)</u>	<u>\$ (214,401)</u>	<u>\$ 10,388</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 224,789	\$ 224,789	\$ 214,401	\$ (10,388)
Total Other Financing Sources (Uses)	<u>\$ 224,789</u>	<u>\$ 224,789</u>	<u>\$ 214,401</u>	<u>\$ (10,388)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-19

JUVENILE TITLE IV-E
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 99,000	\$ 99,000	\$ 21,507	\$ (77,493)
Total Revenues	<u>\$ 99,000</u>	<u>\$ 99,000</u>	<u>\$ 21,507</u>	<u>\$ (77,493)</u>
Expenditures:				
Correctional				
Utilities	\$ 204,400	\$ 204,400	\$ 36,177	\$ 168,223
Total Correctional	<u>\$ 204,400</u>	<u>\$ 204,400</u>	<u>\$ 36,177</u>	<u>\$ 168,223</u>
Total Expenditures	<u>\$ 204,400</u>	<u>\$ 204,400</u>	<u>\$ 36,177</u>	<u>\$ 168,223</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (105,400)</u>	<u>\$ (105,400)</u>	<u>\$ (14,670)</u>	<u>\$ 90,730</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 105,400	\$ 105,400	\$ 14,670	\$ (90,730)
Total Other Financing Sources (Uses)	<u>\$ 105,400</u>	<u>\$ 105,400</u>	<u>\$ 14,670</u>	<u>\$ (90,730)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-20

RE-ENTRY DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 40,953	\$ 40,953	\$ 27,478	\$ (13,475)
Total Revenues	<u>\$ 40,953</u>	<u>\$ 40,953</u>	<u>\$ 27,478</u>	<u>\$ (13,475)</u>
Expenditures:				
Judicial				
Supplies	\$ 32,400	\$ 32,400	\$ 26,772	\$ 5,628
Utilities	250	250	37	213
Training/Dues	5,000	5,000	69	4,931
Professional Contract Services	3,303	3,303	600	2,703
Total Judicial	<u>\$ 40,953</u>	<u>\$ 40,953</u>	<u>\$ 27,478</u>	<u>\$ 13,475</u>
Total Expenditures	<u>\$ 40,953</u>	<u>\$ 40,953</u>	<u>\$ 27,478</u>	<u>\$ 13,475</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-21

CJD DWI COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 36,612	\$ 36,612	\$ 21,396	\$ (15,216)
Total Revenues	<u>\$ 36,612</u>	<u>\$ 36,612</u>	<u>\$ 21,396</u>	<u>\$ (15,216)</u>
Expenditures:				
Judicial				
Supplies	\$ 27,794	\$ 27,794	\$ 18,701	\$ 9,093
Utilities	600	600	646	(46)
Training/Dues	5,000	5,000	1,607	3,393
Professional Contract Services	3,218	3,218	442	2,776
Total Judicial	<u>\$ 36,612</u>	<u>\$ 36,612</u>	<u>\$ 21,396</u>	<u>\$ 15,216</u>
Total Expenditures	<u>\$ 36,612</u>	<u>\$ 36,612</u>	<u>\$ 21,396</u>	<u>\$ 15,216</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-22

ON LINE ACCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 35,000	\$ 35,000	\$ 34,021	\$ (979)
Investment Earnings	4,000	4,000	589	(3,411)
Total Revenues	<u>\$ 39,000</u>	<u>\$ 39,000</u>	<u>\$ 34,610</u>	<u>\$ (4,390)</u>
Expenditures:				
Judicial				
Supplies	\$ 170,000	\$ 170,000	\$ 7,409	\$ 162,591
Utilities	2,000	2,000		2,000
Training/Dues	8,000	8,000	2,235	5,765
Professional Contract Services	5,000	5,000		5,000
Total Judicial	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ 9,644</u>	<u>\$ 175,356</u>
Total Expenditures	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ 9,644</u>	<u>\$ 175,356</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (146,000)</u>	<u>\$ (146,000)</u>	<u>\$ 24,966</u>	<u>\$ 170,966</u>
Net Change in Fund Balances	\$ (146,000)	\$ (146,000)	\$ 24,966	\$ 170,966
Fund Balances - Beginning	<u>319,678</u>	<u>319,678</u>	<u>319,678</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 173,678</u></u>	<u><u>\$ 173,678</u></u>	<u><u>\$ 344,644</u></u>	<u><u>\$ 170,966</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-23

CJD DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 48,991	\$ 48,991	\$ 20,545	\$ (28,446)
Total Revenues	<u>\$ 48,991</u>	<u>\$ 48,991</u>	<u>\$ 20,545</u>	<u>\$ (28,446)</u>
Expenditures:				
Judicial				
Supplies	\$ 39,880	\$ 39,880	\$ 15,981	\$ 23,899
Utilities	650	650	665	(15)
Training/Dues	5,000	5,000	3,479	1,521
Professional Contract Services	3,461	3,461	420	3,041
Total Judicial	<u>\$ 48,991</u>	<u>\$ 48,991</u>	<u>\$ 20,545</u>	<u>\$ 28,446</u>
Total Expenditures	<u>\$ 48,991</u>	<u>\$ 48,991</u>	<u>\$ 20,545</u>	<u>\$ 28,446</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-24

DRUG COURT FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 37,040	\$ 37,040	\$ 18,259	\$ (18,781)
Investment Earnings	1,700	1,700	432	(1,268)
Total Revenues	<u>\$ 38,740</u>	<u>\$ 38,740</u>	<u>\$ 18,691</u>	<u>\$ (20,049)</u>
Expenditures:				
Judicial				
Supplies	\$ 12,000	\$ 12,000	\$	\$ 12,000
Training/Dues	20,500	20,500	812	19,688
Professional Contract Services	6,240	6,240		6,240
Total Expenditures	<u>\$ 38,740</u>	<u>\$ 38,740</u>	<u>\$ 812</u>	<u>\$ 37,928</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,879</u>	<u>\$ 17,879</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 17,879	\$ 17,879
Fund Balances - Beginning	<u>241,103</u>	<u>241,103</u>	<u>241,103</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 241,103</u>	<u>\$ 241,103</u>	<u>\$ 258,982</u>	<u>\$ 17,879</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-25

DISPUTE RESOLUTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 342,950	\$ 342,950	\$ 312,123	\$ (30,827)
Total Revenues	<u>\$ 342,950</u>	<u>\$ 342,950</u>	<u>\$ 312,123</u>	<u>\$ (30,827)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 240,200	\$ 305,036	\$ 290,455	\$ 14,581
Supplies	13,930	13,209	10,349	2,860
Utilities	1,500	1,500	1,179	321
Training/Dues	18,300	13,125	2,534	10,591
Professional Contract Services	69,020	73,495	70,548	2,947
Insurance/Bonds		71	71	0
Total Legal	<u>\$ 342,950</u>	<u>\$ 406,436</u>	<u>\$ 375,136</u>	<u>\$ 31,300</u>
Total Expenditures	<u>\$ 342,950</u>	<u>\$ 406,436</u>	<u>\$ 375,136</u>	<u>\$ 31,300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (63,486)</u>	<u>\$ (63,013)</u>	<u>\$ 473</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 0	\$ 66,336	\$ 67,387	\$ 1,051
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 66,336</u>	<u>\$ 67,387</u>	<u>\$ 1,051</u>
Net Change in Fund Balances	\$ 0	\$ 2,850	\$ 4,374	\$ 1,524
Fund Balances - Beginning	<u>1,048</u>	<u>1,048</u>	<u>1,048</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 1,048</u></u>	<u><u>\$ 3,898</u></u>	<u><u>\$ 5,422</u></u>	<u><u>\$ 1,524</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-26

USDA AG MEDIATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 141,562	\$ (158,438)
Fees of Office	1,500	1,500	538	(962)
Miscellaneous	118,500	118,500	60,669	(57,831)
Total Revenues	<u>\$ 420,000</u>	<u>\$ 420,000</u>	<u>\$ 202,769</u>	<u>\$ (217,231)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 190,000	\$ 190,000	\$ 131,121	\$ 58,879
Supplies	5,000	5,000	1,760	3,240
Training/Dues	65,000	65,000	1,781	63,219
Professional Contract Services	41,500	41,500	7,387	34,113
Other	118,500	118,500	60,669	57,831
Total Legal	<u>\$ 420,000</u>	<u>\$ 420,000</u>	<u>\$ 202,718</u>	<u>\$ 217,282</u>
Total Expenditures	<u>\$ 420,000</u>	<u>\$ 420,000</u>	<u>\$ 202,718</u>	<u>\$ 217,282</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 51</u>	<u>\$ 51</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 51	\$ 51
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 51</u></u>	<u><u>\$ 51</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-27

DOMESTIC RELATIONS OFFICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
Intergovernmental	\$ 199,000	\$ 199,000	\$ 189,977	\$ (9,023)
Investment Earnings			12	12
Total Revenues	<u>\$ 199,000</u>	<u>\$ 199,000</u>	<u>\$ 189,989</u>	<u>\$ (9,011)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 120,890	\$ 120,890	\$ 108,041	\$ 12,849
Supplies	2,700	4,500	3,973	527
Training/Dues	2,410	610	275	335
Professional Contract Services	73,000	73,000	63,327	9,673
Total Legal	<u>\$ 199,000</u>	<u>\$ 199,000</u>	<u>\$ 175,616</u>	<u>\$ 23,384</u>
Total Expenditures	<u>\$ 199,000</u>	<u>\$ 199,000</u>	<u>\$ 175,616</u>	<u>\$ 23,384</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,373</u>	<u>\$ 14,373</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 14,373	\$ 14,373
Fund Balances - Beginning	<u>13,289</u>	<u>13,289</u>	<u>13,289</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 13,289</u></u>	<u><u>\$ 13,289</u></u>	<u><u>\$ 27,662</u></u>	<u><u>\$ 14,373</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-28

MEDIATION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$	\$ 13,500	\$ 4,741	\$ (8,759)
Miscellaneous		5,400	1,141	(4,259)
Total Revenues	<u>\$ 0</u>	<u>\$ 18,900</u>	<u>\$ 5,882</u>	<u>\$ (13,018)</u>
Expenditures:				
Legal				
Supplies	\$	\$ 500	\$	\$ 500
Professional Contract Services		14,350	5,040	9,310
Other		5,400	1,141	4,259
Total Legal	<u>\$ 0</u>	<u>\$ 20,250</u>	<u>\$ 6,181</u>	<u>\$ 14,069</u>
Total Expenditures	<u>\$ 0</u>	<u>\$ 20,250</u>	<u>\$ 6,181</u>	<u>\$ 14,069</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (1,350)</u>	<u>\$ (299)</u>	<u>\$ 1,051</u>
Other Financing Sources (Uses):				
Transfer In (Out)	<u>\$ 0</u>	<u>\$ 1,350</u>	<u>\$ 299</u>	<u>\$ (1,051)</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 1,350</u>	<u>\$ 299</u>	<u>\$ (1,051)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-29

HOT & STVR TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Taxes				
Hotel Tax	\$ 1,503,000	\$ 1,503,000	\$ 2,059,743	\$ 556,743
Vehicle Rental Tax	602,000	602,000	727,607	125,607
Investment Earnings	15,000	15,000	41,461	26,461
Miscellaneous			7,261	7,261
Total Revenues	<u>\$ 2,120,000</u>	<u>\$ 2,120,000</u>	<u>\$ 2,836,072</u>	<u>\$ 716,072</u>
Expenditures:				
General Government				
Other	\$ 1,515,433	\$ 1,515,433	\$ 5,085	\$ 1,510,348
Total General Government	<u>\$ 1,515,433</u>	<u>\$ 1,515,433</u>	<u>\$ 5,085</u>	<u>\$ 1,510,348</u>
Total Expenditures	<u>\$ 1,515,433</u>	<u>\$ 1,515,433</u>	<u>\$ 5,085</u>	<u>\$ 1,510,348</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 604,567</u>	<u>\$ 604,567</u>	<u>\$ 2,830,987</u>	<u>\$ 2,226,420</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ (604,567)	\$ (604,567)	\$ 2,379,660	\$ 2,984,227
Total Other Financing Sources (Uses)	<u>\$ (604,567)</u>	<u>\$ (604,567)</u>	<u>\$ 2,379,660</u>	<u>\$ 2,984,227</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 5,210,647	\$ 5,210,647
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,210,647</u>	<u>\$ 5,210,647</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-30

LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Charges for Services	\$ 172,200	\$ 172,200	\$ 183,531	\$ 11,331
Miscellaneous	200	200	177	(23)
Total Revenues	<u>\$ 172,400</u>	<u>\$ 172,400</u>	<u>\$ 183,720</u>	<u>\$ 11,320</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 76,088	\$ 77,833	\$ 77,236	\$ 597
Supplies	1,757	2,374	2,330	44
Training/Dues	2,302	2,302	785	1,517
Professional Contract Services	19,589	19,589	19,531	58
Total Legal	<u>\$ 99,736</u>	<u>\$ 102,098</u>	<u>\$ 99,882</u>	<u>\$ 2,216</u>
Capital Outlay	99,169	98,552	98,531	21
Total Expenditures	<u>\$ 198,905</u>	<u>\$ 200,650</u>	<u>\$ 198,413</u>	<u>\$ 2,237</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (26,505)</u>	<u>\$ (28,250)</u>	<u>\$ (14,693)</u>	<u>\$ 13,557</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 26,505	\$ 26,505	\$ 26,505	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 26,505</u>	<u>\$ 26,505</u>	<u>\$ 26,505</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ (1,745)	\$ 11,812	\$ 13,557
Fund Balances - Beginning	<u>10,411</u>	<u>10,411</u>	<u>10,411</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 10,411</u>	<u>\$ 8,666</u>	<u>\$ 22,223</u>	<u>\$ 13,557</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-31

ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Charges for Services	\$ 769,775	\$ 824,775	\$ 759,070	\$ (65,705)
Total Revenues	<u>\$ 769,775</u>	<u>\$ 824,775</u>	<u>\$ 759,070</u>	<u>\$ (65,705)</u>
Expenditures:				
Elections				
Salaries and Benefits	\$ 126,258	\$ 126,258	\$ 105,679	\$ 20,579
Supplies	80,742	21,742	14,797	6,945
Maintenance	4,500	4,500	627	3,873
Training/Dues	10,000	3,000	2,074	926
Professional Contract Services	518,000	628,000	613,952	14,048
Rental/Leases	30,275	41,275	21,942	19,333
Total Elections	<u>\$ 769,775</u>	<u>\$ 824,775</u>	<u>\$ 759,071</u>	<u>\$ 65,704</u>
Total Expenditures	<u>\$ 769,775</u>	<u>\$ 824,775</u>	<u>\$ 759,071</u>	<u>\$ 65,704</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1)</u>	<u>\$ (1)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ (1)	\$ (1)
Fund Balances - Beginning	<u>119,633</u>	<u>119,333</u>	<u>119,333</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 119,633</u></u>	<u><u>\$ 119,333</u></u>	<u><u>\$ 119,332</u></u>	<u><u>\$ (1)</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-32

HAVA
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 200,000	\$ 433,235	\$ 54,685	\$ (378,550)
Total Revenues	<u>\$ 200,000</u>	<u>\$ 433,235</u>	<u>\$ 54,685</u>	<u>\$ (378,550)</u>
Expenditures:				
Elections				
Supplies	\$ 100,000	\$ 151,000	\$ 1,067	\$ 149,933
Professional Contract Services	0	172,235	53,618	118,617
Total Elections	<u>\$ 100,000</u>	<u>\$ 323,235</u>	<u>\$ 54,685</u>	<u>\$ 268,550</u>
Capital Outlay	100,000	110,000		110,000
Total Expenditures	<u>\$ 200,000</u>	<u>\$ 433,235</u>	<u>\$ 54,685</u>	<u>\$ 378,550</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-33

ELECTION ADMIN FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Charges for Services	\$ 67,700	\$ 67,700	\$ 104,579	\$ 36,879
Investment Earnings			299	299
Total Revenues	<u>\$ 67,700</u>	<u>\$ 67,700</u>	<u>\$ 104,878</u>	<u>\$ 37,178</u>
Expenditures:				
Elections				
Maintenance	\$ 40,200	\$ 40,200	\$ 26,269	\$ 13,931
Training/Dues	27,500	27,500	738	26,762
Total Elections	<u>\$ 67,700</u>	<u>\$ 67,700</u>	<u>\$ 27,007</u>	<u>\$ 40,693</u>
Total Expenditures	<u>\$ 67,700</u>	<u>\$ 67,700</u>	<u>\$ 27,007</u>	<u>\$ 40,693</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 77,871</u>	<u>\$ 77,871</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 77,871	\$ 77,871
Fund Balances - Beginning	<u>165,762</u>	<u>165,762</u>	<u>165,762</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 165,762</u></u>	<u><u>\$ 165,762</u></u>	<u><u>\$ 243,633</u></u>	<u><u>\$ 77,871</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-34

ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Charges for Services	\$ 79,500	\$ 79,500	\$ 169,877	\$ 90,377
Investment Earnings			384	384
Total Revenues	<u>\$ 79,500</u>	<u>\$ 79,500</u>	<u>\$ 170,261</u>	<u>\$ 90,761</u>
Expenditures:				
Elections				
Supplies	\$	\$	\$ 4,083	\$ (4,083)
Maintenance	79,500	79,500	79,500	0
Total Elections	<u>\$ 79,500</u>	<u>\$ 79,500</u>	<u>\$ 83,583</u>	<u>\$ (4,083)</u>
Capital Outlay	6,000	33,750	27,750	6,000
Total Expenditures	<u>\$ 85,500</u>	<u>\$ 113,250</u>	<u>\$ 111,333</u>	<u>\$ 1,917</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (6,000)</u>	<u>\$ (33,750)</u>	<u>\$ 58,928</u>	<u>\$ 92,678</u>
Net Change in Fund Balances	\$ (6,000)	\$ (33,750)	\$ 58,928	\$ 92,678
Fund Balances - Beginning	<u>249,573</u>	<u>249,573</u>	<u>249,573</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 243,573</u></u>	<u><u>\$ 215,823</u></u>	<u><u>\$ 308,501</u></u>	<u><u>\$ 92,678</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-35

RECORDS PRESERVATION DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 18,800	\$ 18,800	\$ 19,547	\$ 747
Investment Earnings	600	600	112	(488)
Total Revenues	<u>\$ 19,400</u>	<u>\$ 19,400</u>	<u>\$ 19,659</u>	<u>\$ 259</u>
Expenditures:				
Judicial				
Salaries and Benefits	\$ 22,251	\$ 23,837	\$ 13,788	\$ 10,049
Supplies	16,450	14,864		14,864
Professional Contract Services	3,000	3,000	1,372	1,628
Total Judicial	<u>\$ 41,701</u>	<u>\$ 41,701</u>	<u>\$ 15,160</u>	<u>\$ 26,541</u>
Total Expenditures	<u>\$ 41,701</u>	<u>\$ 41,701</u>	<u>\$ 15,160</u>	<u>\$ 26,541</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (22,301)</u>	<u>\$ (22,301)</u>	<u>\$ 4,499</u>	<u>\$ 26,800</u>
Net Change in Fund Balances	\$ (22,301)	\$ (22,301)	\$ 4,499	\$ 26,800
Fund Balances - Beginning	<u>66,524</u>	<u>66,524</u>	<u>66,524</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 44,223</u>	<u>\$ 44,223</u>	<u>\$ 71,023</u>	<u>\$ 26,800</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-36

RECORDS PRESERVATION COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 545,725	\$ 545,725	\$ 694,541	\$ 148,816
Investment Earnings	40,000	40,000	7,499	(32,501)
Total Revenues	<u>\$ 585,725</u>	<u>\$ 585,725</u>	<u>\$ 702,040</u>	<u>\$ 116,315</u>
Expenditures:				
General Government				
Salaries and Benefits	\$ 181,034	\$ 181,034	\$ 82,255	\$ 98,779
Supplies	34,300	34,300		34,300
Maintenance	15,000	15,000		15,000
Professional Contract Services	380,000	380,000		380,000
Total General Government	<u>\$ 610,334</u>	<u>\$ 610,334</u>	<u>\$ 82,255</u>	<u>\$ 528,079</u>
Total Expenditures	<u>\$ 610,334</u>	<u>\$ 610,334</u>	<u>\$ 82,255</u>	<u>\$ 528,079</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (24,609)</u>	<u>\$ (24,609)</u>	<u>\$ 619,785</u>	<u>\$ 644,394</u>
Net Change in Fund Balances	\$ (24,609)	\$ (24,609)	\$ 619,785	\$ 644,394
Fund Balances - Beginning	<u> </u>	<u> </u>	<u>4,009,365</u>	<u>4,009,365</u>
Fund Balances - Ending	<u>\$ (24,609)</u>	<u>\$ (24,609)</u>	<u>\$ 4,629,150</u>	<u>\$ 4,653,759</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-37

COUNTY RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 58,000	\$ 58,000	\$ 52,539	\$ (5,461)
Investment Earnings	6,000	6,000	679	(5,321)
Total Revenues	<u>\$ 64,000</u>	<u>\$ 64,000</u>	<u>\$ 53,218</u>	<u>\$ (10,782)</u>
Expenditures:				
General Government				
Salaries and Benefits	\$ 69,948	\$ 73,848	\$ 73,063	\$ 785
Supplies	10,000	6,100		6,100
Training/Dues	3,000	3,000		3,000
Total General Government	<u>\$ 82,948</u>	<u>\$ 82,948</u>	<u>\$ 73,063</u>	<u>\$ 9,885</u>
Total Expenditures	<u>\$ 82,948</u>	<u>\$ 82,948</u>	<u>\$ 73,063</u>	<u>\$ 9,885</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (18,948)</u>	<u>\$ (18,948)</u>	<u>\$ (19,845)</u>	<u>\$ (897)</u>
Net Change in Fund Balances	\$ (18,948)	\$ (18,948)	\$ (19,845)	\$ (897)
Fund Balances - Beginning	<u>401,898</u>	<u>401,898</u>	<u>401,898</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 382,950</u>	<u>\$ 382,950</u>	<u>\$ 382,053</u>	<u>\$ (897)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-38

COURT HOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 110,000	\$ 110,000	\$ 121,584	\$ 11,584
Investment Earnings			20	20
Total Revenues	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 121,604</u>	<u>\$ 11,604</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 94,956	\$ 94,956	\$ 94,873	\$ 83
Supplies	10,044	10,044	8,911	1,133
Training/Dues	5,000	5,000	1,838	3,162
Total Public Safety	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 105,622</u>	<u>\$ 4,378</u>
Total Expenditures	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 105,622</u>	<u>\$ 4,378</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,982</u>	<u>\$ 15,982</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 15,982	\$ 15,982
Fund Balances - Beginning	<u>15,125</u>	<u>15,125</u>	<u>15,125</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 15,125</u></u>	<u><u>\$ 15,125</u></u>	<u><u>\$ 31,107</u></u>	<u><u>\$ 15,982</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-39

COURT RECORD PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 48,000	\$ 48,000	\$ 53,492	\$ 5,492
Investment Earnings	2,500	2,500	469	(2,031)
Total Revenues	<u>\$ 50,500</u>	<u>\$ 50,500</u>	<u>\$ 53,961</u>	<u>\$ 3,461</u>
Expenditures:				
General Government				
Supplies	\$ 25,500	\$ 30,500	\$ 9,357	\$ 21,143
Maintenance	5,000			0
Professional Contract Services	20,000	20,000		20,000
Total General Government	<u>\$ 50,500</u>	<u>\$ 50,500</u>	<u>\$ 9,357</u>	<u>\$ 41,143</u>
Total Expenditures	<u>\$ 50,500</u>	<u>\$ 50,500</u>	<u>\$ 9,357</u>	<u>\$ 41,143</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 44,604</u>	<u>\$ 44,604</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 44,604	\$ 44,604
Fund Balances - Beginning	<u>245,393</u>	<u>245,393</u>	<u>245,393</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 245,393</u></u>	<u><u>\$ 245,393</u></u>	<u><u>\$ 289,997</u></u>	<u><u>\$ 44,604</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-40

TRUANCY PREVENTION & DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 10,000	\$ 10,000	\$ 15,234	\$ 5,234
Investment Earnings	0	0	27	27
Total Revenues	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 15,261</u>	<u>\$ 5,261</u>
Expenditures:				
General Government				
Supplies	\$ 6,000	\$ 6,000	\$ 160	\$ 5,840
Training/Dues	4,000	4,000		4,000
Total General Government	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 160</u>	<u>\$ 9,840</u>
Total Expenditures	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 160</u>	<u>\$ 9,840</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,101</u>	<u>\$ 15,101</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 15,101	\$ 15,101
Fund Balances - Beginning	<u>9,319</u>	<u>9,319</u>	<u>9,319</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 9,319</u></u>	<u><u>\$ 9,319</u></u>	<u><u>\$ 24,420</u></u>	<u><u>\$ 15,101</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-41

HISTORICAL COMMISSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Investment Earnings	\$ 600	\$ 600	\$ 954	\$ 354
Total Revenues	<u>\$ 600</u>	<u>\$ 600</u>	<u>\$ 954</u>	<u>\$ 354</u>
Expenditures:				
General Government				
Supplies	\$ 5,650	\$ 5,650	\$ 5,626	\$ 24
Training/Dues	700	700	446	254
Total General Government	<u>\$ 6,350</u>	<u>\$ 6,350</u>	<u>\$ 6,072</u>	<u>\$ 278</u>
Total Expenditures	<u>\$ 6,350</u>	<u>\$ 6,350</u>	<u>\$ 6,072</u>	<u>\$ 278</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (5,750)</u>	<u>\$ (5,750)</u>	<u>\$ (5,118)</u>	<u>\$ 632</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 5,750	\$ 5,750	\$ 5,750	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 5,750</u>	<u>\$ 5,750</u>	<u>\$ 5,750</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 632	\$ 632
Fund Balances - Beginning	<u>13,494</u>	<u>13,494</u>	<u>13,494</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 13,494</u></u>	<u><u>\$ 13,494</u></u>	<u><u>\$ 14,126</u></u>	<u><u>\$ 632</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-42

CHILD ABUSE PREVENTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 300	\$ 300	\$ 807	\$ 507
Investment Earnings	25	25	7	(18)
Total Revenues	<u>\$ 325</u>	<u>\$ 325</u>	<u>\$ 814</u>	<u>\$ 489</u>
Expenditures:				
General Government				
Professional Contract Services	\$ 325	\$ 325	\$ 0	\$ 325
Total General Government	<u>\$ 325</u>	<u>\$ 325</u>	<u>\$ 0</u>	<u>\$ 325</u>
Total Expenditures	<u>\$ 325</u>	<u>\$ 325</u>	<u>\$ 0</u>	<u>\$ 325</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 814	\$ 814
Net Change in Fund Balances	\$ 0	\$ 0	\$ 814	\$ 814
Fund Balances - Beginning	<u>3,564</u>	<u>3,564</u>	<u>3,564</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 3,564</u></u>	<u><u>\$ 3,564</u></u>	<u><u>\$ 4,378</u></u>	<u><u>\$ 814</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-43

CO & DIST COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 6,100	\$ 6,100	\$ 3,304	\$ (2,796)
Investment Earnings	750	750	132	(618)
Total Revenues	<u>\$ 6,850</u>	<u>\$ 6,850</u>	<u>\$ 3,436</u>	<u>\$ (3,414)</u>
Expenditures:				
General Government				
Supplies	\$ 7,500	\$ 7,500	\$	\$ 7,500
Maintenance	<u>2,500</u>	<u>2,500</u>	<u></u>	<u>2,500</u>
Total General Government	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>\$ 10,000</u>
Total Expenditures	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 0</u>	<u>\$ 10,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (3,150)</u>	<u>\$ (3,150)</u>	<u>\$ 3,436</u>	<u>\$ 6,586</u>
Net Change in Fund Balances	\$ (3,150)	\$ (3,150)	\$ 3,436	\$ 6,586
Fund Balances - Beginning	<u>74,379</u>	<u>74,379</u>	<u>74,379</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 71,229</u></u>	<u><u>\$ 71,229</u></u>	<u><u>\$ 77,815</u></u>	<u><u>\$ 6,586</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-44

DIST COURT RECORD TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 32,000	\$ 32,000	\$ 37,318	\$ 5,318
Investment Earnings	1,500	1,500	204	(1,296)
Total Revenues	<u>\$ 33,500</u>	<u>\$ 33,500</u>	<u>\$ 37,522</u>	<u>\$ 4,022</u>
Expenditures:				
Judicial				
Maintenance	\$ 4,250	\$ 4,250	\$	\$ 4,250
Professional Contract Services	60,000	60,000	36,514	23,486
Total Judicial	<u>\$ 64,250</u>	<u>\$ 64,250</u>	<u>\$ 36,514</u>	<u>\$ 27,736</u>
Total Expenditures	<u>\$ 64,250</u>	<u>\$ 64,250</u>	<u>\$ 36,514</u>	<u>\$ 27,736</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (30,750)</u>	<u>\$ (30,750)</u>	<u>\$ 1,008</u>	<u>\$ 31,758</u>
Net Change in Fund Balances	\$ (30,750)	\$ (30,750)	\$ 1,008	\$ 31,758
Fund Balances - Beginning	<u>104,507</u>	<u>104,507</u>	<u>104,507</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 73,757</u></u>	<u><u>\$ 73,757</u></u>	<u><u>\$ 105,515</u></u>	<u><u>\$ 31,758</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-45

COUNTY CLERK ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 550,000	\$ 550,000	\$ 691,075	\$ 141,075
Investment Earnings	30,000	30,000	5,094	(24,906)
Total Revenues	<u>\$ 580,000</u>	<u>\$ 580,000</u>	<u>\$ 696,169</u>	<u>\$ 116,169</u>
Expenditures:				
General Government				
Professional Contract Services	<u>\$ 1,460,000</u>	<u>\$ 1,460,000</u>	<u>\$ 52,681</u>	<u>\$ 1,407,319</u>
Total General Government	<u>\$ 1,460,000</u>	<u>\$ 1,460,000</u>	<u>\$ 52,681</u>	<u>\$ 1,407,319</u>
Total Expenditures	<u>\$ 1,460,000</u>	<u>\$ 1,460,000</u>	<u>\$ 52,681</u>	<u>\$ 1,407,319</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (880,000)</u>	<u>\$ (880,000)</u>	<u>\$ 643,488</u>	<u>\$ 1,523,488</u>
Net Change in Fund Balances	\$ (880,000)	\$ (880,000)	\$ 643,488	\$ 1,523,488
Fund Balances - Beginning	<u>2,506,095</u>	<u>2,506,095</u>	<u>2,506,095</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 1,626,095</u>	<u>\$ 1,626,095</u>	<u>\$ 3,149,583</u>	<u>\$ 1,523,488</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-46

COMMUNITY ECONOMIC DEVELOPMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 16,000	\$ 16,000	\$	\$ (16,000)
Investment Earnings			468	468
Miscellaneous			180,894	180,894
Total Revenues	<u>\$ 16,000</u>	<u>\$ 16,000</u>	<u>\$ 181,362</u>	<u>\$ 165,362</u>
Expenditures:				
General Government				
Professional Contract Services	<u>\$ 16,000</u>	<u>\$ 18,225</u>	<u>\$ 18,225</u>	<u>\$ 0</u>
Total General Government	<u>\$ 16,000</u>	<u>\$ 18,225</u>	<u>\$ 18,225</u>	<u>\$ 0</u>
Total Expenditures	<u>\$ 16,000</u>	<u>\$ 18,225</u>	<u>\$ 18,225</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (2,225)</u>	<u>\$ 163,137</u>	<u>\$ 165,362</u>
Net Change in Fund Balances	\$ 0	\$ (2,225)	\$ 163,137	\$ 165,362
Fund Balances - Beginning	<u>258,573</u>	<u>258,573</u>	<u>258,573</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 258,573</u>	<u>\$ 256,348</u>	<u>\$ 421,710</u>	<u>\$ 165,362</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-47

JP 1 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 7,500	\$ 7,500	\$ 5,596	\$ (1,904)
Investment Earnings	1,500	1,500	135	(1,365)
Total Revenues	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>\$ 5,731</u>	<u>\$ (3,269)</u>
Expenditures:				
Judicial				
Salaries and Benefits	\$ 20,253	\$ 20,253	\$ 6,697	\$ 13,556
Supplies	13,400	13,400		13,400
Utilities	3,000	3,000	1,631	1,369
Training/Dues	1,500	1,500	50	1,450
Professional Contract Services	20,000	20,000		20,000
Total Judicial	<u>\$ 58,153</u>	<u>\$ 58,153</u>	<u>\$ 8,378</u>	<u>\$ 49,775</u>
Total Expenditures	<u>\$ 58,153</u>	<u>\$ 58,153</u>	<u>\$ 8,378</u>	<u>\$ 49,775</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (49,153)</u>	<u>\$ (49,153)</u>	<u>\$ (2,647)</u>	<u>\$ 46,506</u>
Net Change in Fund Balances	\$ (49,153)	\$ (49,153)	\$ (2,647)	\$ 46,506
Fund Balances - Beginning	<u>78,943</u>	<u>78,943</u>	<u>78,943</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 29,790</u></u>	<u><u>\$ 29,790</u></u>	<u><u>\$ 76,296</u></u>	<u><u>\$ 46,506</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-48

JP 2 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 2,000	\$ 2,000	\$ 2,854	\$ 854
Investment Earnings	333	333	189	(144)
Total Revenues	<u>\$ 2,333</u>	<u>\$ 2,333</u>	<u>\$ 3,043</u>	<u>\$ 710</u>
Expenditures:				
Judicial				
Salaries and Benefits	\$ 27,812	\$ 27,812	\$	\$ 27,812
Supplies	15,000	15,000		15,000
Training/Dues	5,000	5,000		5,000
Total Judicial	<u>\$ 47,812</u>	<u>\$ 47,812</u>	<u>\$ 0</u>	<u>\$ 47,812</u>
Total Expenditures	<u>\$ 47,812</u>	<u>\$ 47,812</u>	<u>\$ 0</u>	<u>\$ 47,812</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (45,479)</u>	<u>\$ (45,479)</u>	<u>\$ 3,043</u>	<u>\$ 48,522</u>
Net Change in Fund Balances	\$ (45,479)	\$ (45,479)	\$ 3,043	\$ 48,522
Fund Balances - Beginning	<u>107,797</u>	<u>107,797</u>	<u>107,797</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 62,318</u></u>	<u><u>\$ 62,318</u></u>	<u><u>\$ 110,840</u></u>	<u><u>\$ 48,522</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-49

JP 3 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 2,000	\$ 2,000	\$ 1,957	\$ (43)
Investment Earnings	101	101	56	(45)
Total Revenues	<u>\$ 2,101</u>	<u>\$ 2,101</u>	<u>\$ 2,013</u>	<u>\$ (88)</u>
Expenditures:				
Judicial				
Supplies	\$ 7,000	\$ 6,500	\$ 1,133	\$ 5,367
Utilities	500	1,000	823	177
Training/Dues	600	600	39	561
Total Judicial	<u>\$ 8,100</u>	<u>\$ 8,100</u>	<u>\$ 1,995</u>	<u>\$ 6,105</u>
Total Expenditures	<u>\$ 8,100</u>	<u>\$ 8,100</u>	<u>\$ 1,995</u>	<u>\$ 6,105</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (5,999)</u>	<u>\$ (5,999)</u>	<u>\$ 18</u>	<u>\$ 6,017</u>
Net Change in Fund Balances	\$ (5,999)	\$ (5,999)	\$ 18	\$ 6,017
Fund Balances - Beginning	<u>32,299</u>	<u>32,299</u>	<u>32,299</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 26,300</u>	<u>\$ 26,300</u>	<u>\$ 32,317</u>	<u>\$ 6,017</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-50

JP 4 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 7,330	\$ 7,330	\$ 5,258	\$ (2,072)
Investment Earnings	300	300	167	(133)
Total Revenues	<u>\$ 7,630</u>	<u>\$ 7,630</u>	<u>\$ 5,425</u>	<u>\$ (2,205)</u>
Expenditures:				
Judicial				
Supplies	\$ 4,500	\$ 4,500	\$ 4,347	\$ 153
Training/Dues	4,000	4,000		4,000
Total Judicial	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 4,347</u>	<u>\$ 4,153</u>
Total Expenditures	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 4,347</u>	<u>\$ 4,153</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (870)</u>	<u>\$ (870)</u>	<u>\$ 1,078</u>	<u>\$ 1,948</u>
Net Change in Fund Balances	\$ (870)	\$ (870)	\$ 1,078	\$ 1,948
Fund Balances - Beginning	<u>96,992</u>	<u>96,992</u>	<u>96,992</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 96,122</u></u>	<u><u>\$ 96,122</u></u>	<u><u>\$ 98,070</u></u>	<u><u>\$ 1,948</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-51

REGIONAL PUBLIC DEFENDER
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 6,197,871	\$ 6,197,871	\$ 2,711,124	\$ (3,486,747)
Investment Earnings			1,785	1,785
Miscellaneous			251	251
Total Revenues	<u>\$ 6,197,871</u>	<u>\$ 6,197,871</u>	<u>\$ 2,713,160</u>	<u>\$ (3,484,711)</u>
Expenditures:				
Judicial				
Salaries and Benefits	\$ 5,257,858	\$ 5,257,858	\$ 1,254,165	\$ 4,003,693
Supplies	251,000	251,000	99,243	151,757
Training/Dues	500,000	500,000	23,356	476,644
Professional Contract Services	381,812	381,812	91,569	290,243
Other		5,000,000	4,357,682	642,318
Total Judicial	<u>\$ 6,390,670</u>	<u>\$ 11,390,670</u>	<u>\$ 5,826,015</u>	<u>\$ 5,564,655</u>
Total Expenditures	<u>\$ 6,390,670</u>	<u>\$ 11,390,670</u>	<u>\$ 5,826,015</u>	<u>\$ 5,564,655</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (192,799)</u>	<u>\$ (5,192,799)</u>	<u>\$ (3,112,855)</u>	<u>\$ 2,079,944</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 103,114</u>	<u>\$ 103,114</u>	<u>\$ 103,114</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ 103,114</u>	<u>\$ 103,114</u>	<u>\$ 103,114</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (89,685)	\$ (5,089,685)	\$ (3,009,741)	\$ 2,079,944
Fund Balances - Beginning	<u>3,009,741</u>	<u>3,009,741</u>	<u>3,009,741</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 2,920,056</u>	<u>\$ (2,079,944)</u>	<u>\$ 0</u>	<u>\$ 2,079,944</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-52

SHERIFF CONTRABAND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fines and Forfeitures	\$ 350,000	\$ 350,000	\$ 112,633	\$ (237,367)
Investment Earnings	3,500	3,500	1,927	(1,573)
Miscellaneous	10,000	10,000	74,315	64,315
Total Revenues	<u>\$ 363,500</u>	<u>\$ 363,500</u>	<u>\$ 188,875</u>	<u>\$ (174,625)</u>
Expenditures:				
Public Safety				
Supplies	\$ 58,000	\$ 58,000	\$ 4,058	\$ 53,942
Training/Dues	15,000	15,000	1,000	14,000
Other	190,500	190,500	83,278	107,222
Total Public Safety	<u>\$ 263,500</u>	<u>\$ 263,500</u>	<u>\$ 88,336</u>	<u>\$ 175,164</u>
Capital Outlay	100,000	100,000		100,000
Total Expenditures	<u>\$ 363,500</u>	<u>\$ 363,500</u>	<u>\$ 88,336</u>	<u>\$ 275,164</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 100,539</u>	<u>\$ 100,539</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 100,539	\$ 100,539
Fund Balances - Beginning	<u>546,989</u>	<u>546,989</u>	<u>546,989</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 546,989</u>	<u>\$ 546,989</u>	<u>\$ 647,528</u>	<u>\$ 100,539</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-53

INMATE SUPPLY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 17,000	\$ 17,000	\$ 32,122	\$ 15,122
Miscellaneous	847,000	847,000	1,330,264	483,264
Total Revenues	<u>\$ 864,000</u>	<u>\$ 864,000</u>	<u>\$ 1,362,386</u>	<u>\$ 498,386</u>
Expenditures:				
Public Safety				
Supplies	\$ 182,000	\$ 182,000	\$ 113,484	\$ 68,516
Maintenance	22,000	22,000		22,000
Professional Contract Services	<u>650,000</u>	<u>650,000</u>	<u>782,322</u>	<u>(132,322)</u>
Total Public Safety	<u>\$ 854,000</u>	<u>\$ 854,000</u>	<u>\$ 895,806</u>	<u>\$ (41,806)</u>
Capital Outlay	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total Expenditures	<u>\$ 864,000</u>	<u>\$ 864,000</u>	<u>\$ 895,806</u>	<u>\$ (31,806)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 466,580</u>	<u>\$ 466,580</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 466,580	\$ 466,580
Fund Balances - Beginning	<u>3,471,857</u>	<u>3,471,857</u>	<u>3,471,857</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 3,471,857</u>	<u>\$ 3,471,857</u>	<u>\$ 3,938,437</u>	<u>\$ 466,580</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-54

VINE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 30,171	\$ 30,171	\$ 30,123	\$ (48)
Total Revenues	<u>\$ 30,171</u>	<u>\$ 30,171</u>	<u>\$ 30,123</u>	<u>\$ (48)</u>
Expenditures:				
Public Safety				
Supplies	\$ 30,171	\$ 30,171	\$ 30,123	\$ 48
Total Public Safety	<u>\$ 30,171</u>	<u>\$ 30,171</u>	<u>\$ 30,123</u>	<u>\$ 48</u>
Total Expenditures	<u>\$ 30,171</u>	<u>\$ 30,171</u>	<u>\$ 30,123</u>	<u>\$ 48</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-55

HOMELAND SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 135,962	\$ 293,083	\$ 192,105	\$ (100,978)
Total Revenues	<u>\$ 135,962</u>	<u>\$ 293,083</u>	<u>\$ 192,105</u>	<u>\$ (100,978)</u>
Expenditures:				
Public Safety				
Professional Contract Services	\$ 0	\$ 9,600	\$ 9,600	\$ 0
Total Public Safety	<u>\$ 0</u>	<u>\$ 9,600</u>	<u>\$ 9,600</u>	<u>\$ 0</u>
Capital Outlay	<u>135,962</u>	<u>283,483</u>	<u>182,505</u>	<u>100,978</u>
Total Expenditures	<u>\$ 135,962</u>	<u>\$ 293,083</u>	<u>\$ 192,105</u>	<u>\$ 100,978</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-56

PROJECT SAFE NEIGHBORHOOD
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$	\$ 89,769	\$ 36,930	\$ (52,839)
Total Revenues	\$ 0	\$ 89,769	\$ 36,930	\$ (52,839)
Expenditures:				
Public Safety				
Salaries and Benefits	\$	\$ 16,902	\$ 16,128	\$ 774
Supplies		38,688	11,732	26,956
Professional Contract Services		7,280	3,638	3,642
Total Public Safety	\$ 0	\$ 62,870	\$ 31,498	\$ 31,372
Capital Outlay		26,899	5,432	21,467
Total Expenditures	\$ 0	\$ 89,769	\$ 36,930	\$ 52,839
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	\$ 0	\$ 0	\$ 0	\$ 0

LUBBOCK COUNTY, TEXAS

EXHIBIT C-57

LEOSE SHERIFF
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 119,188	\$ 119,188	\$ 21,942	\$ (97,246)
Investment Earnings	1,500	1,500	258	(1,242)
Total Revenues	<u>\$ 120,688</u>	<u>\$ 120,688</u>	<u>\$ 22,200</u>	<u>\$ (98,488)</u>
Expenditures:				
Public Safety				
Training/Dues	\$ 25,000	\$ 25,000	\$ 0	\$ 25,000
Total Public Safety	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 0</u>	<u>\$ 25,000</u>
Capital Outlay	95,688	95,688		95,688
Total Expenditures	<u>\$ 120,688</u>	<u>\$ 120,688</u>	<u>\$ 0</u>	<u>\$ 120,688</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22,200</u>	<u>\$ 22,200</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 22,200	\$ 22,200
Fund Balances - Beginning	<u>134,574</u>	<u>134,574</u>	<u>134,574</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 134,574</u></u>	<u><u>\$ 134,574</u></u>	<u><u>\$ 156,774</u></u>	<u><u>\$ 22,200</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-58

SHERIFF COMMISSARY SALARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 656,701	\$ 656,701	\$ 632,909	\$ (23,792)
Total Revenues	<u>\$ 656,701</u>	<u>\$ 656,701</u>	<u>\$ 632,909</u>	<u>\$ (23,792)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 656,701	\$ 656,701	\$ 623,839	\$ 32,862
Total Public Safety	<u>\$ 656,701</u>	<u>\$ 656,701</u>	<u>\$ 623,839</u>	<u>\$ 32,862</u>
Total Expenditures	<u>\$ 656,701</u>	<u>\$ 656,701</u>	<u>\$ 623,839</u>	<u>\$ 32,862</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 9,070	\$ 9,070
Net Change in Fund Balances	\$ 0	\$ 0	\$ 9,070	\$ 9,070
Fund Balances - Beginning	<u>215,345</u>	<u>215,345</u>	<u>215,345</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 215,345</u>	<u>\$ 215,345</u>	<u>\$ 224,415</u>	<u>\$ 9,070</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-59

MAT RE-ENTRY PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 219,984	\$ 219,984	\$ 5,216	\$ (214,768)
Total Revenues	<u>\$ 219,984</u>	<u>\$ 219,984</u>	<u>\$ 5,216</u>	<u>\$ (214,768)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 79,923	\$ 51,041	\$ 2,847	\$ 48,194
Supplies	111,141	129,583	2,369	127,214
Professional Contract Services	28,920	39,360		39,360
Total Public Safety	<u>\$ 219,984</u>	<u>\$ 219,984</u>	<u>\$ 5,216</u>	<u>\$ 214,768</u>
Total Expenditures	<u>\$ 219,984</u>	<u>\$ 219,984</u>	<u>\$ 5,216</u>	<u>\$ 214,768</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-60

TAG GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 1,002,028	\$ 1,002,028	\$ 715,519	\$ (286,509)
Total Revenues	<u>\$ 1,002,028</u>	<u>\$ 1,002,028</u>	<u>\$ 715,519</u>	<u>\$ (286,509)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 294,043	\$ 313,276	\$ 303,191	\$ 10,085
Supplies	127,008	107,892	60,532	47,360
Utilities	72,408	72,408	68,112	4,296
Training/Dues	125,203	117,347	49,983	67,364
Professional Contract Services	53,689	53,689	34,955	18,734
Rental/Leases	163,760	163,760	127,876	35,884
Insurance/Bonds	5,390	5,390		5,390
Other	46,750	54,489	42,943	11,546
Total Public Safety	<u>\$ 888,251</u>	<u>\$ 888,251</u>	<u>\$ 687,592</u>	<u>\$ 200,659</u>
Capital Outlay	113,777	113,777	27,927	85,850
Total Expenditures	<u>\$ 1,002,028</u>	<u>\$ 1,002,028</u>	<u>\$ 715,519</u>	<u>\$ 286,509</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-61

JMHCP GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$	\$ 87,732	\$ 54,632	\$ (33,100)
Miscellaneous		67,421	41,292	(26,129)
Total Revenues	\$ <u>0</u>	\$ <u>155,153</u>	\$ <u>95,924</u>	\$ <u>(59,229)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$	\$ 3,534	\$	\$ 3,534
Supplies		6,986		6,986
Training/Dues		1,727		1,727
Professional Contract Services		75,485	54,632	20,853
Other		67,421	41,292	26,129
Total Public Safety	\$ <u>0</u>	\$ <u>155,153</u>	\$ <u>95,924</u>	\$ <u>59,229</u>
Total Expenditures	\$ <u>0</u>	\$ <u>155,153</u>	\$ <u>95,924</u>	\$ <u>59,229</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-62

CDA BUSINESS CRIMES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 60,000	\$ 60,000	\$ 38,456	\$ (21,544)
Investment Earnings	380	380	571	191
Miscellaneous	48,120	48,120	8,527	(39,593)
Total Revenues	<u>\$ 108,500</u>	<u>\$ 108,500</u>	<u>\$ 47,554</u>	<u>\$ (60,946)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$	\$ 3,240	\$ 3,240	\$ 0
Supplies	50,000	46,760	17,791	28,969
Maintenance	5,000	5,000	147	4,853
Training/Dues	28,500	28,500	3,594	24,906
Professional Contract Services	25,000	25,000		25,000
Total Legal	<u>\$ 108,500</u>	<u>\$ 108,500</u>	<u>\$ 24,772</u>	<u>\$ 83,728</u>
Total Expenditures	<u>\$ 108,500</u>	<u>\$ 108,500</u>	<u>\$ 24,772</u>	<u>\$ 83,728</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22,782</u>	<u>\$ 22,782</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 22,782	\$ 22,782
Fund Balances - Beginning	<u>67,050</u>	<u>67,050</u>	<u>67,050</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 67,050</u></u>	<u><u>\$ 67,050</u></u>	<u><u>\$ 89,832</u></u>	<u><u>\$ 22,782</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-63

CDA CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Investment Earnings	\$ 500	\$ 500	\$ 778	\$ 278
Miscellaneous	76,000	126,000	147,023	21,023
Total Revenues	<u>\$ 76,500</u>	<u>\$ 126,500</u>	<u>\$ 147,801</u>	<u>\$ 21,301</u>
Expenditures:				
Legal				
Other	\$ 76,500	\$ 126,500	\$ 107,365	\$ 19,135
Total Legal	<u>\$ 76,500</u>	<u>\$ 126,500</u>	<u>\$ 107,365</u>	<u>\$ 19,135</u>
Total Expenditures	<u>\$ 76,500</u>	<u>\$ 126,500</u>	<u>\$ 107,365</u>	<u>\$ 19,135</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 40,436</u>	<u>\$ 40,436</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 40,436	\$ 40,436
Fund Balances - Beginning	<u>71,432</u>	<u>71,432</u>	<u>71,432</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 71,432</u>	<u>\$ 71,432</u>	<u>\$ 111,868</u>	<u>\$ 40,436</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-64

SOUTH PLAINS AUTO THEFT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 389,151	\$ 419,111	\$ 370,472	\$ (48,639)
Miscellaneous	177,217	177,217	194,763	17,546
Total Revenues	<u>\$ 566,368</u>	<u>\$ 596,328</u>	<u>\$ 565,235</u>	<u>\$ (31,093)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 484,034	\$ 482,514	\$ 482,721	\$ (207)
Supplies	118,253	119,333	118,487	846
Training/Dues	1,850	2,290	1,950	340
Professional Contract Services	113,917	113,917	124,333	(10,416)
Total Legal	<u>\$ 718,054</u>	<u>\$ 718,054</u>	<u>\$ 727,491</u>	<u>\$ (9,437)</u>
Capital Outlay		29,960		29,960
Total Expenditures	<u>\$ 718,054</u>	<u>\$ 748,014</u>	<u>\$ 727,491</u>	<u>\$ 20,523</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (151,686)</u>	<u>\$ (151,686)</u>	<u>\$ (162,256)</u>	<u>\$ (10,570)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 151,686	\$ 151,686	\$ 162,256	\$ 10,570
Total Other Financing Sources (Uses)	<u>\$ 151,686</u>	<u>\$ 151,686</u>	<u>\$ 162,256</u>	<u>\$ 10,570</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u> </u>	<u> </u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-65

JAG GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 172,422	\$ 260,850	\$ 86,424	\$ (174,426)
Total Revenues	<u>\$ 172,422</u>	<u>\$ 260,850</u>	<u>\$ 86,424</u>	<u>\$ (174,426)</u>
Expenditures:				
Legal				
Other	\$ 152,422	\$ 235,050	\$ 86,424	\$ 148,626
Total Legal	\$ 152,422	\$ 235,050	\$ 86,424	\$ 148,626
Capital Outlay	20,000	25,800		25,800
Total Expenditures	<u>\$ 172,422</u>	<u>\$ 260,850</u>	<u>\$ 86,424</u>	<u>\$ 174,426</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-66

CDA BORDER PROSECUTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 199,700	\$ 199,700	\$ 126,933	\$ (72,767)
Total Revenues	<u>\$ 199,700</u>	<u>\$ 199,700</u>	<u>\$ 126,933</u>	<u>\$ (72,767)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 195,000	\$ 195,000	\$ 125,697	\$ 69,303
Supplies	1,700	1,700		1,700
Training/Dues	3,000	3,000	1,236	1,764
Total Public Safety	<u>\$ 199,700</u>	<u>\$ 199,700</u>	<u>\$ 126,933</u>	<u>\$ 72,767</u>
Total Expenditures	<u>\$ 199,700</u>	<u>\$ 199,700</u>	<u>\$ 126,933</u>	<u>\$ 72,767</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-67

CDA VICTIM ADVOCACY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 216,946	\$ 216,946	\$ 110,649	\$ (106,297)
Total Revenues	<u>\$ 216,946</u>	<u>\$ 216,946</u>	<u>\$ 110,649</u>	<u>\$ (106,297)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 259,182	\$ 259,182	\$ 137,511	\$ 121,671
Training/Dues	12,000	12,000	800	11,200
Total Legal	<u>\$ 271,182</u>	<u>\$ 271,182</u>	<u>\$ 138,311</u>	<u>\$ 132,871</u>
Total Expenditures	<u>\$ 271,182</u>	<u>\$ 271,182</u>	<u>\$ 138,311</u>	<u>\$ 132,871</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (54,236)</u>	<u>\$ (54,236)</u>	<u>\$ (27,662)</u>	<u>\$ 26,574</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 54,236	\$ 54,236	\$ 27,662	\$ (26,574)
Total Other Financing Sources (Uses)	<u>\$ 54,236</u>	<u>\$ 54,236</u>	<u>\$ 27,662</u>	<u>\$ (26,574)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-68

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
SEPTEMBER 30, 2021

ASSETS	Refunding Bonds Series 2016	Unlimited Tax Road Bonds 2019	Refunding Bonds Series 2013	Special Tax Revenue Bonds 2020	Total Nonmajor Debt Service Funds (See Exhibit C-1)
Assets:					
Cash and Cash Equivalents	\$ 2,341,298	\$ 2,678	\$ 294,778	\$ 573	\$ 2,639,327
Investments	173,210		21,808		195,018
Receivables (Net of Allowance for Uncollectibles)	<u>74,202</u>	<u>19,993</u>	<u>10,675</u>		<u>104,870</u>
Total Assets	<u>\$ 2,588,710</u>	<u>\$ 22,671</u>	<u>\$ 327,261</u>	<u>\$ 573</u>	<u>\$ 2,939,215</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
Liabilities:					
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Deferred Inflows of Resources:					
Unavailable Revenue - Property Taxes	<u>\$ 71,691</u>	<u>\$ 19,513</u>	<u>\$ 10,175</u>	<u>\$ 0</u>	<u>\$ 101,379</u>
Total Deferred Inflows of Resources	<u>\$ 71,691</u>	<u>\$ 19,513</u>	<u>\$ 10,175</u>	<u>\$ 0</u>	<u>\$ 101,379</u>
Fund Balances:					
Restricted Fund Balances:					
Restricted for Debt Service	<u>\$ 2,517,019</u>	<u>\$ 3,158</u>	<u>\$ 317,086</u>	<u>\$ 573</u>	<u>\$ 2,837,836</u>
Total Fund Balances	<u>\$ 2,517,019</u>	<u>\$ 3,158</u>	<u>\$ 317,086</u>	<u>\$ 573</u>	<u>\$ 2,837,836</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,588,710</u>	<u>\$ 22,671</u>	<u>\$ 327,261</u>	<u>\$ 573</u>	<u>\$ 2,939,215</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-69

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Refunding Bonds Series 2016	Unlimited Tax Road Bond 2019	Tax Notes Series 2013	Refunding Bonds Series 2013	Special Tax Revenue Bonds 2020	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenue:						
Taxes						
General Property Taxes	\$ 6,140,947	\$ 1,674,045	\$	\$ 872,718	\$	\$ 8,687,710
Investment Earnings	5,531	1,500		670		7,701
Miscellaneous		2,290				2,290
Total Revenue	<u>\$ 6,146,478</u>	<u>\$ 1,677,835</u>	<u>\$ 0</u>	<u>\$ 873,388</u>	<u>\$ 0</u>	<u>\$ 8,697,701</u>
Expenditures:						
Debt Service						
Principal	\$ 5,065,000	\$ 1,120,000	\$	\$ 635,000	\$ 400,000	\$ 7,220,000
Interest	672,693	944,923		163,675	204,567	1,985,858
Total Expenditures	<u>\$ 5,737,693</u>	<u>\$ 2,064,923</u>	<u>\$ 0</u>	<u>\$ 798,675</u>	<u>\$ 604,567</u>	<u>\$ 9,205,858</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 408,785</u>	<u>\$ (387,088)</u>	<u>\$ 0</u>	<u>\$ 74,713</u>	<u>\$ (604,567)</u>	<u>\$ (508,157)</u>
Other Financing Sources (Uses):						
Transfers In (Out)	\$	\$ 344,916	\$ (344,916)	\$	\$ (283,391)	\$ (283,391)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 344,916</u>	<u>\$ (344,916)</u>	<u>\$ 0</u>	<u>\$ (283,391)</u>	<u>\$ (283,391)</u>
Net Change in Fund Balances	\$ 408,785	\$ (42,172)	\$ (344,916)	\$ 74,713	\$ (887,958)	\$ (791,548)
Fund Balances - Beginning	<u>2,108,234</u>	<u>45,330</u>	<u>344,916</u>	<u>242,373</u>	<u>888,531</u>	<u>3,629,384</u>
Fund Balances - Ending	<u><u>\$ 2,517,019</u></u>	<u><u>\$ 3,158</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 317,086</u></u>	<u><u>\$ 573</u></u>	<u><u>\$ 2,837,836</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-70

REFUNDING BONDS SERIES 2016
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes:				
General Property Taxes	\$ 6,397,503	\$ 6,397,503	\$ 6,140,947	\$ (256,556)
Investment Earnings	30,000	30,000	5,531	(24,469)
Total Revenues	<u>\$ 6,427,503</u>	<u>\$ 6,427,503</u>	<u>\$ 6,146,478</u>	<u>\$ (281,025)</u>
Expenditures:				
Debt Service:				
Principal	\$ 5,065,000	\$ 5,065,000	\$ 5,065,000	\$ 0
Interest and Fiscal Charges	<u>1,362,503</u>	<u>1,362,503</u>	<u>672,693</u>	<u>689,810</u>
Total Expenditures	<u>\$ 6,427,503</u>	<u>\$ 6,427,503</u>	<u>\$ 5,737,693</u>	<u>\$ 689,810</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 408,785</u>	<u>\$ 408,785</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 408,785	\$ 408,785
Fund Balances - Beginning	<u>2,108,234</u>	<u>2,108,234</u>	<u>2,108,234</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 2,108,234</u></u>	<u><u>\$ 2,108,234</u></u>	<u><u>\$ 2,517,019</u></u>	<u><u>\$ 408,785</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-71

UNLIMITED TAX ROAD BOND 2019
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 1,394,686	\$ 2,206,144	\$ 1,674,045	\$ (532,099)
Investment Earnings	1,000	1,000	1,500	500
Miscellaneous	0	2,290	2,290	0
Total Revenues	<u>\$ 1,395,686</u>	<u>\$ 2,209,434</u>	<u>\$ 1,677,835</u>	<u>\$ (531,599)</u>
Debt Service:				
Principal	\$ 1,120,000	\$ 1,120,000	\$ 1,120,000	\$ 0
Interest and Fiscal Charges	275,686	1,089,434	944,923	144,511
Total Expenditures	<u>\$ 1,395,686</u>	<u>\$ 2,209,434</u>	<u>\$ 2,064,923</u>	<u>\$ 144,511</u>
Excess of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (387,088)</u>	<u>\$ (387,088)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 344,916</u>	<u>\$ 344,916</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 344,916</u>	<u>\$ 344,916</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ (42,172)	\$ (42,172)
Fund Balances - Beginning	<u>45,330</u>	<u>45,330</u>	<u>45,330</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 45,330</u></u>	<u><u>\$ 45,330</u></u>	<u><u>\$ 3,158</u></u>	<u><u>\$ (42,172)</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-72

TAX NOTES SERIES 2013
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$	\$	\$	\$ 0
Investment Earnings				0
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Debt Service:				
Principal	\$	\$	\$	\$ 0
Interest and Fiscal Charges				0
Total Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$</u>	<u>\$ (344,916)</u>	<u>\$ (344,916)</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (344,916)</u>	<u>\$ (344,916)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ (344,916)	\$ (344,916)	\$ 0
Fund Balances - Beginning	<u>344,916</u>	<u>344,916</u>	<u>344,916</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 344,916</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-73

REFUNDING BONDS SERIES 2013
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 890,011	\$ 890,011	\$ 872,718	\$ (17,293)
Investment Earnings	1,000	1,000	670	(330)
Total Revenues	<u>\$ 891,011</u>	<u>\$ 891,011</u>	<u>\$ 873,388</u>	<u>\$ (17,623)</u>
Expenditures:				
Debt Service:				
Principal	\$ 635,000	\$ 635,000	\$ 635,000	\$ 0
Interest and Fiscal Charges	256,011	256,011	163,675	92,336
Total Expenditures	<u>\$ 891,011</u>	<u>\$ 891,011</u>	<u>\$ 798,675</u>	<u>\$ 92,336</u>
Excess of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 74,713</u>	<u>\$ 74,713</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 74,713	\$ 74,713
Fund Balances - Beginning	<u>242,373</u>	<u>242,373</u>	<u>242,373</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 242,373</u>	<u>\$ 242,373</u>	<u>\$ 317,086</u>	<u>\$ 74,713</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-74

SPECIAL TAX REVENUE BONDS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 0	\$ 0	\$	\$ 0
Investment Earnings	0	0		0
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Debt Service:				
Principal	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
Interest and Fiscal Charges	204,567	204,567	204,567	0
Total Expenditures	<u>\$ 604,567</u>	<u>\$ 604,567</u>	<u>\$ 604,567</u>	<u>\$ 0</u>
Excess of Revenues Over Expenditures	<u>\$ (604,567)</u>	<u>\$ (604,567)</u>	<u>\$ (604,567)</u>	<u>\$ 0</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 604,567	\$ 604,567	\$ (283,391)	\$ (887,958)
Total Other Financing Sources (Uses)	<u>\$ 604,567</u>	<u>\$ 604,567</u>	<u>\$ (283,391)</u>	<u>\$ (887,958)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ (887,958)	\$ (887,958)
Fund Balances - Beginning	<u>888,531</u>	<u>888,531</u>	<u>888,531</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 888,531</u>	<u>\$ 888,531</u>	<u>\$ 573</u>	<u>\$ (887,958)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-75

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
SEPTEMBER 30, 2021

ASSETS	<u>MPO Road Construction</u>	<u>CRTC Renovations #2</u>	<u>Venue Capital Project</u>	<u>Total Nonmajor Capital Projects Funds (See Exhibit C-1)</u>
Assets:				
Cash and Cash Equivalents	\$	\$ 2,024,893	\$ 3,239,551	\$ 5,264,444
Investments		149,802	239,663	389,465
Receivables (Net of Allowance for Uncollectibles)	<u>441,428</u>	<u>18</u>	<u>29</u>	<u>441,475</u>
Total Assets	<u>\$ 441,428</u>	<u>\$ 2,174,713</u>	<u>\$ 3,479,243</u>	<u>\$ 6,095,384</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 406,441	\$ 73,959	\$ 292,202	\$ 772,602
Due to Other Funds	<u>17,366</u>			<u>17,366</u>
Total Liabilities	<u>\$ 423,807</u>	<u>\$ 73,959</u>	<u>\$ 292,202</u>	<u>\$ 789,968</u>
Fund Balances:				
Restricted Fund Balances:				
Restricted for Capital Projects	<u>\$ 17,621</u>	<u>\$ 2,100,754</u>	<u>\$ 3,187,041</u>	<u>\$ 5,305,416</u>
Total Fund Balances	<u>\$ 17,621</u>	<u>\$ 2,100,754</u>	<u>\$ 3,187,041</u>	<u>\$ 5,305,416</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 441,428</u>	<u>\$ 2,174,713</u>	<u>\$ 3,479,243</u>	<u>\$ 6,095,384</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-76

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	MPO Road Construction	CRTC Renovations #2	Venue Capital Project	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:				
Intergovernmental	\$ 952,555	\$	\$	\$ 952,555
Investment Earnings		973		973
Miscellaneous			10,904	10,904
Total Revenue	<u>\$ 952,555</u>	<u>\$ 973</u>	<u>\$ 10,904</u>	<u>\$ 964,432</u>
Expenditures:				
Current				
Capital Outlay	<u>\$ 1,163,289</u>	<u>\$ 333,330</u>	<u>\$ 1,595,790</u>	<u>\$ 3,092,409</u>
Total Expenditures	<u>\$ 1,163,289</u>	<u>\$ 333,330</u>	<u>\$ 1,595,790</u>	<u>\$ 3,092,409</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (210,734)</u>	<u>\$ (332,357)</u>	<u>\$ (1,584,886)</u>	<u>\$ (2,127,977)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 210,000</u>	<u>\$ 1,958,000</u>	<u>\$ (2,096,269)</u>	<u>\$ 71,731</u>
Total Other Financing Sources (Uses)	<u>\$ 210,000</u>	<u>\$ 1,958,000</u>	<u>\$ (2,096,269)</u>	<u>\$ 71,731</u>
Net Change in Fund Balances	\$ (734)	\$ 1,625,643	\$ (3,681,155)	\$ (2,056,246)
Fund Balances - Beginning	<u>18,355</u>	<u>475,111</u>	<u>6,868,196</u>	<u>7,361,662</u>
Fund Balances - Ending	<u>\$ 17,621</u>	<u>\$ 2,100,754</u>	<u>\$ 3,187,041</u>	<u>\$ 5,305,416</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-77

MPO ROAD CONSTRUCTION
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 1,721,096	\$ 1,721,096	\$ 952,555	\$ (768,541)
Total Revenues	<u>\$ 1,721,096</u>	<u>\$ 1,721,096</u>	<u>\$ 952,555</u>	<u>\$ (768,541)</u>
Expenditures:				
Capital Outlay	\$ 1,721,096	\$ 1,931,096	\$ 1,163,289	\$ 767,807
Total Expenditures	<u>\$ 1,721,096</u>	<u>\$ 1,931,096</u>	<u>\$ 1,163,289</u>	<u>\$ 767,807</u>
Excess of Revenues Over Expenditures	\$ 0	\$ (210,000)	\$ (210,734)	\$ (734)
Other Financing Sources (Uses):				
Transfers In	\$ 0	\$ 210,000	\$ 210,000	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 210,000</u>	<u>\$ 210,000</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ (734)	\$ (734)
Fund Balances - Beginning	<u>18,355</u>	<u>18,355</u>	<u>18,355</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 18,355</u>	<u>\$ 18,355</u>	<u>\$ 17,621</u>	<u>\$ (734)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-78

CRTC RENOVATIONS #2
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Investment Earnings	\$ 3,000	\$ 3,000	\$ 973	\$ (2,027)
Total Revenues	\$ 3,000	\$ 3,000	\$ 973	\$ (2,027)
Expenditures:				
Capital Outlay	\$ 1,961,000	\$ 1,961,000	\$ 333,330	\$ 1,627,670
Total Expenditures	\$ 1,961,000	\$ 1,961,000	\$ 333,330	\$ 1,627,670
Excess of Revenues Over Expenditures	\$ (1,958,000)	\$ (1,958,000)	\$ (332,357)	\$ 1,625,643
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 1,958,000	\$ 1,958,000	\$ 1,958,000	\$ 0
Total Other Financing Sources (Uses)	\$ 1,958,000	\$ 1,958,000	\$ 1,958,000	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 1,625,643	\$ 1,625,643
Fund Balances - Beginning	475,111	475,111	475,111	0
Fund Balances - Ending	\$ 475,111	\$ 475,111	\$ 2,100,754	\$ 1,625,643

LUBBOCK COUNTY, TEXAS

EXHIBIT C-79

VENUE CAPITAL PROJECT
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Miscellaneous	\$ 0	\$ 0	\$ 10,904	\$ 10,904
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,904</u>	<u>\$ 10,904</u>
Expenditures:				
Capital Outlay	\$ 5,000,000	\$ 5,000,000	\$ 1,595,790	\$ 3,404,210
Total Expenditures	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 1,595,790</u>	<u>\$ 3,404,210</u>
Excess of Revenues Over Expenditures	<u>\$ (5,000,000)</u>	<u>\$ (5,000,000)</u>	<u>\$ (1,584,886)</u>	<u>\$ 3,415,114</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 0	\$ 0	\$ (2,096,269)	\$ (2,096,269)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (2,096,269)</u>	<u>\$ (2,096,269)</u>
Net Change in Fund Balances	\$ (5,000,000)	\$ (5,000,000)	\$ (3,681,155)	\$ 1,318,845
Fund Balances - Beginning	<u>6,868,196</u>	<u>6,868,196</u>	<u>6,868,196</u>	
Fund Balances - Ending	<u>\$ 1,868,196</u>	<u>\$ 1,868,196</u>	<u>\$ 3,187,041</u>	<u>\$ 1,318,845</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-80

TAX ROAD BOND CONSTRUCTION
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
Revenue:				
Investment Earnings	\$ 60,000	\$ 60,000	\$ 70,721	\$ 10,721
Miscellaneous			6,404	6,404
Total Revenues	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 77,125</u>	<u>\$ 17,125</u>
Expenditures:				
Current:				
Supplies	\$	\$ 2,644,691	\$	\$ 2,644,691
Capital Outlay	46,091,727	43,222,036	2,929,972	40,292,064
Debt Service:				
Bond Issuance Costs		225,000	225,000	0
Total Expenditures	<u>\$ 46,091,727</u>	<u>\$ 46,091,727</u>	<u>\$ 3,154,972</u>	<u>\$ 42,936,755</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (46,031,727)</u>	<u>\$ (46,031,727)</u>	<u>\$ (3,077,847)</u>	<u>\$ 42,953,880</u>
Other Financing Sources (Uses):				
Bond Proceeds	\$ 40,980,000	\$ 40,980,000	\$ 38,325,000	\$ (2,655,000)
Premiums on Bond Issued	5,051,727	5,051,727	2,903,577	(2,148,150)
Total Other Financing Sources	<u>\$ 46,031,727</u>	<u>\$ 46,031,727</u>	<u>\$ 41,228,577</u>	<u>\$ (4,803,150)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 38,150,730	\$ 38,150,730
Fund Balances - Beginning	<u>4,731,122</u>	<u>4,731,122</u>	<u>4,731,122</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 4,731,122</u></u>	<u><u>\$ 4,731,122</u></u>	<u><u>\$ 42,881,852</u></u>	<u><u>38,150,730</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-81

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2021

	<u>Employee Health</u>	<u>Workers Compensation</u>	<u>Total Internal Service Funds (See Exhibit A-7)</u>
ASSETS:			
Current Assets			
Cash and Cash Equivalents	\$ 6,555,183	\$ 7,991,181	\$ 14,546,364
Investments	484,954	591,189	1,076,143
Receivables (Net of Allowance for Uncollectibles)	25,210	387	25,597
Total Current Assets	<u>\$ 7,065,347</u>	<u>\$ 8,582,757</u>	<u>\$ 15,648,104</u>
Total Assets	<u>\$ 7,065,347</u>	<u>\$ 8,582,757</u>	<u>\$ 15,648,104</u>
LIABILITIES:			
Current Liabilities			
Accounts Payable	\$ 1,325,654	\$ 1,603,791	\$ 2,929,445
Total Current Liabilities	<u>\$ 1,325,654</u>	<u>\$ 1,603,791</u>	<u>\$ 2,929,445</u>
Total Liabilities	<u>\$ 1,325,654</u>	<u>\$ 1,603,791</u>	<u>\$ 2,929,445</u>
NET POSITION:			
Restricted for Health Insurance Claims	\$ 5,739,693	\$	\$ 5,739,693
Restricted for Workers Compensation Claims	<u></u>	<u>6,978,966</u>	<u>6,978,966</u>
Total Net Position	<u>\$ 5,739,693</u>	<u>\$ 6,978,966</u>	<u>\$ 12,718,659</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-82

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Employee Health</u>	<u>Workers Compensation</u>	<u>Total Internal Service Funds (See Exhibit A-8)</u>
OPERATING REVENUES:			
Billings to Departments and Employees	\$ 11,238,137	\$ 1,798,513	\$ 13,036,650
Total Operating Revenues	<u>\$ 11,238,137</u>	<u>\$ 1,798,513</u>	<u>\$ 13,036,650</u>
OPERATING EXPENSES:			
Professional Fees	\$ 30,000	\$	\$ 30,000
Administration	609,231	30,166	639,397
Insurance/Bonds		144,915	144,915
Claims	12,503,400	164,066	12,667,466
Total Operating Expenses	<u>\$ 13,142,631</u>	<u>\$ 339,147</u>	<u>\$ 13,481,778</u>
Operating Income (Loss)	<u>\$ (1,904,494)</u>	<u>\$ 1,459,366</u>	<u>\$ (445,128)</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	\$ 13,597	\$ 13,661	\$ 27,258
Total Non-Operating Revenues (Expenses)	<u>\$ 13,597</u>	<u>\$ 13,661</u>	<u>\$ 27,258</u>
Income (Loss) Before Transfers	<u>\$ (1,890,897)</u>	<u>\$ 1,473,027</u>	<u>\$ (417,870)</u>
Change in Net Position	\$ (1,890,897)	\$ 1,473,027	\$ (417,870)
Total Net Position - Beginning	<u>7,630,590</u>	<u>5,505,939</u>	<u>13,136,529</u>
Total Net Position - Ending	<u>\$ 5,739,693</u>	<u>\$ 6,978,966</u>	<u>\$ 12,718,659</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-83

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Employee Health</u>	<u>Workers Compensation</u>	<u>Total Internal Service Funds (See Exhibit A-9)</u>
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 11,238,137	\$ 1,798,513	\$ 13,036,650
Cash Payments to Suppliers for Goods and Services	(13,457,768)	(521,902)	(13,979,670)
Net Cash from Operating Activities	<u>\$ (2,219,631)</u>	<u>\$ 1,276,611</u>	<u>\$ (943,020)</u>
Cash Flows from Investing Activities			
Proceeds from Sale and Maturities of Securities	\$ 530,475	\$ 210,942	\$ 741,417
Interest and Dividends on Investments	13,597	13,661	27,258
Net Cash from Investing Activities	<u>\$ 544,072</u>	<u>\$ 224,603</u>	<u>\$ 768,675</u>
Net Increase (Decrease) in Cash and Cash Equivalents	\$ (1,675,559)	\$ 1,501,214	\$ (174,345)
Cash and Cash Equivalents at Beginning of Year	8,230,742	6,489,967	14,720,709
Cash and Cash Equivalents at End of Year	<u>\$ 6,555,183</u>	<u>\$ 7,991,181</u>	<u>\$ 14,546,364</u>
Reconciliation of Operating Income to Net Cash from Operating Activities			
Operating Income (Loss)	\$ (1,904,494)	\$ 1,459,366	\$ (445,128)
Change in Assets and Liabilities			
Decrease (Increase) in Receivables	\$ (8,020)	\$ 52	\$ (7,968)
Increase (Decrease) in Accounts Payable	(307,117)	(182,807)	(489,924)
Total Adjustments	<u>\$ (315,137)</u>	<u>\$ (182,755)</u>	<u>\$ (497,892)</u>
Net Cash from Operating Activities	<u>\$ (2,219,631)</u>	<u>\$ 1,276,611</u>	<u>\$ (943,020)</u>

**STATISTICAL SECTION
(Unaudited)**

STATISTICAL SECTION

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

CONTENTS

Financial Trends	Pages
This segment contains information to help the reader understand how the County's financial performance and well-being have changed over time.	173-177
Revenue Capacity	
This segment contains information to help the reader assess the County's most significant local revenue sources which are sales tax followed closely by property tax.	178-185
Debt Capacity	
This segment contains information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	186-189
Economic and Demographic Information	
This segment contains demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	190-191
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	192-197

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

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

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities										
General Government	\$ 8,498,577	\$ 8,208,795	\$ 8,774,217	\$ 9,143,526	\$ 11,191,118	\$ 10,249,343	\$ 11,134,148	\$ 10,981,003	\$ 15,577,643	\$ 14,576,152
Financial Administration	3,081,007	3,240,850	3,379,041	3,927,700	4,049,396	4,376,055	4,699,482	4,153,227	4,611,573	4,639,821
Judicial	15,035,135	14,710,333	15,514,192	16,458,250	17,093,442	18,659,206	19,076,464	18,616,929	19,583,576	18,605,469
Legal	7,258,859	7,384,153	7,227,973	7,711,923	7,886,231	8,672,852	8,538,725	8,032,332	8,987,977	9,174,957
Public Safety	35,922,248	37,359,000	38,765,218	43,708,906	44,032,975	48,341,092	49,252,965	44,605,672	47,866,638	53,755,375
Correctional	7,514,422	7,649,688	7,843,500	8,695,569	8,135,575	9,286,078	9,145,577	8,274,270	9,050,579	8,536,846
Facilities	6,805,835	7,194,047	7,477,493	7,882,868	7,675,703	8,196,549	8,082,032	7,199,864	7,387,137	7,352,035
Health	214,260	239,259	234,006	240,303	244,319	301,485	281,089	252,410	255,514	
Welfare	465,674	485,615	474,970	545,741	514,458	546,672	532,207	505,778	487,469	696,986
Conservation	195,512	233,436	254,811	287,673	284,984	283,049	265,553	303,629	287,255	271,160
Elections	2,005,546	1,384,952	2,130,715	1,438,257	2,285,631	7,380,106	1,921,659	1,846,251	2,502,894	2,287,112
Culture/Recreation	633,532	761,910	680,173	680,980	715,178	675,471	725,024	671,656	709,137	787,752
Transportation	7,415,012	7,142,563	6,569,155	6,969,138	5,949,753	9,642,000	10,107,333	8,244,134	9,109,461	10,676,094
Interest on Long-Term Debt	3,112,770	3,599,742	2,733,044	2,480,969	2,228,272	2,230,221	1,565,207	1,493,282	1,605,806	2,355,471
Bond Issuance Costs										225,000
Total Governmental Activities Expenses	\$ 98,158,389	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803	\$ 112,287,035	\$ 128,840,179	\$ 125,327,465	\$ 115,180,437	\$ 128,022,659	\$ 133,940,230
Total Primary Government Expenses	\$ 98,158,389	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803	\$ 112,287,035	\$ 128,840,179	\$ 125,327,465	\$ 115,180,437	\$ 128,022,659	\$ 133,940,230
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	\$ 2,489,280	\$ 2,750,083	\$ 2,276,593	\$ 1,116,077	\$ 1,450,037	\$ 1,842,041	\$ 1,735,831	\$ 2,004,935	\$ 1,990,592	\$ 2,355,498
Judicial	5,418,125	5,679,327	5,688,091	6,413,091	5,929,190	5,173,868	6,300,175	6,557,651	5,677,677	5,333,569
Legal	1,369,128	1,175,056	1,094,588	1,151,518	988,029	997,261	881,716	1,066,989	999,898	1,138,259
Public Safety	4,916,548	5,262,199	4,931,081	4,611,382	4,882,512	4,524,877	5,674,436	5,537,599	5,750,702	6,394,052
Transportation	3,049,365	2,787,044	3,308,161	2,895,326	3,904,125	3,278,591	3,487,167	3,581,364	3,213,416	3,782,557
Other Activities	2,996,312	3,138,394	4,391,067	6,270,015	5,906,630	5,620,579	6,376,028	6,700,941	6,336,881	7,127,011
Operating Grants and Contributions	8,267,815	7,743,002	5,856,994	6,865,271	7,588,130	7,165,673	7,821,899	6,563,124	11,399,370	5,944,726
Capital Grants and Contributions										952,559
Total Governmental Activities Program Revenues	\$ 28,506,573	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680	\$ 30,648,653	\$ 28,602,890	\$ 32,277,252	\$ 32,012,603	\$ 35,368,536	\$ 33,028,231
Total Primary Government Program Revenues	\$ 28,506,573	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680	\$ 30,648,653	\$ 28,602,890	\$ 32,277,252	\$ 32,012,603	\$ 35,368,536	\$ 33,028,231
Net (Expense) Revenue										
Governmental Activities	\$ (69,651,816)	\$ (71,059,238)	\$ (74,511,933)	\$ (80,849,123)	\$ (81,638,382)	\$ (100,237,289)	\$ (93,050,213)	\$ (83,167,834)	\$ (92,654,123)	\$ (100,911,999)
Total Primary Government Net Expense	\$ (69,651,816)	\$ (71,059,238)	\$ (74,511,933)	\$ (80,849,123)	\$ (81,638,382)	\$ (100,237,289)	\$ (93,050,213)	\$ (83,167,834)	\$ (92,654,123)	\$ (100,911,999)

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

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net (Expense) Revenue										
Governmental Activities	\$ (69,651,816)	\$ (71,059,238)	\$ (74,511,933)	\$ (80,849,123)	\$ (81,638,382)	\$ (100,237,289)	\$ (93,050,213)	\$ (83,167,834)	\$ (92,654,123)	\$ (100,911,999)
Total Primary Government Net Expense	\$ (69,651,816)	\$ (71,059,238)	\$ (74,511,933)	\$ (80,849,123)	\$ (81,638,382)	\$ (100,237,289)	\$ (93,050,213)	\$ (83,167,834)	\$ (92,654,123)	\$ (100,911,999)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	\$ 48,729,996	\$ 52,844,750	\$ 54,178,227	\$ 56,023,693	\$ 61,268,467	\$ 64,375,871	\$ 67,773,943	\$ 70,738,663	\$ 72,652,733	\$ 77,119,296
Sales Taxes	18,874,843	20,482,745	21,308,578	22,600,783	22,716,490	23,533,761	24,832,231	26,378,687	27,746,649	31,244,160
Hotel Taxes								541,256	1,568,470	2,059,743
Vehicle Rental Tax								195,456	671,627	727,607
State Mixed Drink Tax	858,161	972,476	1,212,552	1,281,088	1,301,788	1,344,660	1,448,357	1,510,993	1,217,690	1,565,849
Bingo Tax	308,662	299,932	286,079	283,826	248,720	238,636	231,039	248,437	270,578	242,159
Investment Earnings	1,287,313	(4,013,115)	2,788,020	3,989,362	1,808,370	2,174,775	127,198	4,829,318	2,257,484	260,202
Miscellaneous	931,177	219,788	168,233	89,256	112,233	36,238	146,328	134,924	116,357	318,937
Contributions									1,038,680	
Disposal of Property	251,785	146,788	4,587	409,469	223,551	527,370	53,320	272,739	16,812	
Transfers		(600,000)								
Total Governmental Activities	\$ 71,241,937	\$ 70,353,364	\$ 79,946,276	\$ 84,677,477	\$ 87,679,619	\$ 92,231,311	\$ 94,612,416	\$ 104,850,473	\$ 107,557,080	\$ 113,537,953
Total Primary Government	\$ 71,241,937	\$ 70,353,364	\$ 79,946,276	\$ 84,677,477	\$ 87,679,619	\$ 92,231,311	\$ 94,612,416	\$ 104,850,473	\$ 107,557,080	\$ 113,537,953
Change in Net Position										
Governmental Activities	\$ 1,590,121	\$ (705,874)	\$ 5,434,343	\$ 3,828,354	\$ 6,041,237	\$ (8,005,978)	\$ 1,562,203	\$ 21,682,639	\$ 14,902,957	\$ 12,625,954
Total Primary Government	\$ 1,590,121	\$ (705,874)	\$ 5,434,343	\$ 3,828,354	\$ 6,041,237	\$ (8,005,978)	\$ 1,562,203	\$ 21,682,639	\$ 14,902,957	\$ 12,625,954

-176-
LUBBOCK COUNTY, TEXAS

TABLE E-4

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

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	\$ 401,726	\$ 523,036	\$ 469,661	\$ 503,681	\$ 366,054	\$ 672,470	\$ 726,737	\$ 932,395	\$ 846,074	\$ 187,647
Committed				12,185,000	12,275,000	12,275,000	12,275,000	12,275,000	12,275,000	12,775,000
Assigned	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000
Unassigned	<u>31,797,529</u>	<u>32,577,164</u>	<u>38,486,851</u>	<u>29,224,232</u>	<u>26,732,902</u>	<u>16,850,737</u>	<u>13,661,439</u>	<u>21,250,634</u>	<u>25,962,950</u>	<u>31,581,239</u>
Total General Fund	<u>\$ 33,074,255</u>	<u>\$ 33,975,200</u>	<u>\$ 39,831,512</u>	<u>\$ 42,787,913</u>	<u>\$ 40,248,956</u>	<u>\$ 30,673,207</u>	<u>\$ 27,538,176</u>	<u>\$ 35,333,029</u>	<u>\$ 39,959,024</u>	<u>\$ 45,418,886</u>
All Other Governmental Funds										
Nonspendable	\$ 46,128	\$ 1,715	\$ 6,543	\$ 2,023	\$ 13,420	\$ 15,919	\$ 13,862	\$ 62,990	\$ 332,762	\$ 144
Restricted	<u>26,102,671</u>	<u>27,837,324</u>	<u>28,562,954</u>	<u>31,171,899</u>	<u>29,812,836</u>	<u>26,307,881</u>	<u>28,496,648</u>	<u>38,464,011</u>	<u>46,122,750</u>	<u>83,892,195</u>
Total All Other Governmental Funds	<u>\$ 26,148,799</u>	<u>\$ 27,839,039</u>	<u>\$ 28,569,497</u>	<u>\$ 31,173,922</u>	<u>\$ 29,826,256</u>	<u>\$ 26,323,800</u>	<u>\$ 28,510,510</u>	<u>\$ 38,527,001</u>	<u>\$ 46,455,512</u>	<u>\$ 83,892,339</u>

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

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 67,494,433	\$ 73,342,764	\$ 75,541,618	\$ 78,655,953	\$ 83,919,916	\$ 87,889,346	\$ 92,673,988	\$ 97,754,405	\$ 102,576,062	\$ 110,462,642
Licenses, Fees and Permits	158,708	145,676	130,346	183,203	178,802	169,145	175,157	201,213	194,201	178,802
Intergovernmental	11,243,008	11,018,374	10,598,763	12,023,999	12,939,689	12,083,941	13,779,758	12,716,585	17,198,035	12,715,208
Fees of Office	5,007,175	4,866,885	4,697,233	5,148,037	5,060,166	4,916,547	5,391,032	5,033,996	4,908,667	5,761,976
Commissions	3,093,597	3,895,439	3,804,241	4,672,130	3,571,650	3,928,101	3,995,309	4,210,723	4,317,772	4,319,482
Charges for Services	5,175,525	5,582,821	6,086,591	5,329,251	6,645,631	4,898,856	6,088,862	6,430,466	5,863,721	6,725,949
Fines and Forfeitures	2,174,210	1,643,791	1,327,174	1,148,011	1,114,419	1,082,760	1,063,906	1,083,488	798,692	652,491
Investment Earnings	834,060	(4,612,640)	2,163,278	3,533,952	1,394,491	14,207	(987,731)	3,943,517	1,569,710	260,202
Other	4,254,629	3,434,233	3,418,587	3,310,726	3,219,414	4,133,522	4,165,680	4,322,696	3,998,622	4,845,688
Total Revenues	\$ 99,435,345	\$ 99,317,343	\$ 107,767,831	\$ 114,005,262	\$ 118,044,178	\$ 119,116,425	\$ 126,345,961	\$ 135,697,089	\$ 141,425,482	\$ 145,922,440
Expenditures										
General Government	\$ 8,161,657	\$ 7,771,614	\$ 8,359,661	\$ 8,478,165	\$ 10,388,245	\$ 9,146,141	\$ 9,857,176	\$ 9,416,469	\$ 13,427,516	\$ 12,068,765
Financial Administration	2,993,385	3,139,075	3,416,884	3,832,781	4,012,140	4,105,590	4,513,670	4,501,932	4,478,091	4,489,030
Judicial	14,852,968	14,441,204	15,593,971	16,225,903	17,001,675	17,978,143	18,649,869	19,268,428	19,260,352	19,707,792
Legal	6,934,570	7,044,905	7,112,011	7,381,823	7,654,794	8,041,555	8,141,368	8,241,931	8,643,456	8,829,303
Public Safety	30,454,008	31,900,855	34,522,845	37,682,178	39,166,689	40,936,726	43,078,158	42,748,016	41,830,618	47,424,209
Correctional	7,103,220	7,208,506	7,680,822	8,167,963	7,935,424	8,367,580	8,583,372	8,661,671	8,591,806	8,023,792
Facilities	5,550,671	5,892,326	6,056,260	6,429,425	6,368,844	6,513,519	6,576,467	6,267,200	5,837,684	5,875,859
Health	212,274	237,806	234,533	238,948	244,068	292,222	270,869	244,205	254,592	
Welfare	458,127	473,163	482,105	530,097	514,174	525,133	514,132	540,968	476,461	709,956
Conservation	185,210	223,025	249,239	281,124	273,921	269,406	253,542	296,104	274,644	258,520
Elections	1,957,539	1,284,706	2,055,842	1,329,111	2,245,603	7,315,638	1,878,476	1,870,690	2,462,297	2,241,840
Culture/Recreation	554,268	593,475	577,107	585,251	604,047	547,061	586,227	581,796	597,849	656,619
Transportation	4,621,951	4,370,360	3,740,642	3,961,073	3,964,316	7,436,765	8,027,110	6,515,101	6,883,362	8,724,493
Capital Outlay	4,368,889	6,984,054	5,249,274	5,466,381	13,480,224	12,896,361	9,212,928	13,411,767	24,306,462	14,956,904
Interest and Fees	4,529,407	4,668,676	5,206,623	5,524,548	5,973,091	6,579,380	5,715,000	5,840,000	6,245,000	2,715,017
Principal	2,907,246	2,851,640	2,643,242	2,329,665	2,103,546	1,519,023	1,435,918	1,403,768	1,340,271	7,572,229
Total Expenditures	\$ 95,845,390	\$ 99,085,390	\$ 103,181,061	\$ 108,444,436	\$ 121,930,801	\$ 132,470,243	\$ 127,294,282	\$ 129,810,046	\$ 144,910,461	\$ 144,254,328
Excess of Revenues Under Expenditures	\$ 3,589,955	\$ 231,953	\$ 4,586,770	\$ 5,560,826	\$ (3,886,623)	\$ (13,353,818)	\$ (948,321)	\$ 5,887,043	\$ (3,484,979)	\$ 1,668,112
Other Financing Sources (Uses)										
Proceeds from Bonds	\$	\$ 4,695,000	\$	\$	\$	\$ 30,600,000	\$	\$ 5,015,000	\$ 5,085,000	\$ 38,325,000
Proceeds from Tax Notes		7,710,000								
Proceeds from Capital Lease	375,400								11,154,485	
Premium or Discount on Bond Issuance		1,175,247				3,665,713		209,301		2,903,577
Payment to Refunded Bond Escrow		(10,621,015)				(33,990,100)				
Transfers In (Out)		(600,000)	2,000,000					4,000,000	2,500,000	
Total Other Financing Sources	\$ 375,400	\$ 2,359,232	\$ 2,000,000	\$ 0	\$ 0	\$ 275,613	\$ 0	\$ 9,224,301	\$ 18,739,485	\$ 41,228,577
Net Change in Fund Balances	\$ 3,965,355	\$ 2,591,185	\$ 6,586,770	\$ 5,560,826	\$ (3,886,623)	\$ (13,078,205)	\$ (948,321)	\$ 15,111,344	\$ 15,254,506	\$ 42,896,689
Debt Service as a Percentage of Noncapital Expenditures	8.1%	8.2%	8.0%	7.6%	7.4%	6.8%	6.1%	6.2%	6.3%	8.0%
Capital Outlay	\$ 4,368,889	\$ 6,984,054	\$ 5,249,274	\$ 5,466,381	\$ 13,480,224	\$ 12,896,361	\$ 9,212,928	\$ 13,411,767	\$ 24,306,462	\$ 14,956,904

LUBBOCK COUNTY, TEXAS

TABLE E-6

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

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Hotel Tax</u>	<u>Vehicle Rental Tax</u>	<u>Total</u>
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
2020	72,589,316	27,746,649	1,568,470	671,627	102,576,062
2021	76,431,132	31,244,160	2,059,743	727,607	110,462,642
Percent Change 2012-2021	57.2%	65.5%			

LUBBOCK COUNTY, TEXAS

TABLE E-7

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

Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
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
2020	21,376,084,062	2,914,920,554	1,645,675,460	22,645,329,156	0.339978
2021	22,300,295,841	3,040,949,433	1,632,695,659	23,708,549,615	0.339978

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS

TABLE E-8

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

Fiscal Year	Lubbock County Direct Rates			Overlapping Rates		Total Direct & Overlapping Rates
	Basic Rate	General Obligation Debt Service	Total Direct Rate	High Plains Water District	Lubbock County Hospital District	
2011-12	\$ 0.281946	\$ 0.047512	\$ 0.329458	\$ 0.007760	\$ 0.120720	\$ 0.457938
2012-13	0.301123	0.045354	0.346477	0.007540	0.119190	0.473207
2013-14	0.298094	0.047216	0.345310	0.008100	0.118440	0.471850
2014-15	0.295969	0.045389	0.341358	0.008026	0.116800	0.466184
2015-16	0.314542	0.043616	0.358158	0.008026	0.115010	0.481194
2016-17	0.315168	0.042990	0.358158	0.007500	0.112055	0.477713
2017-18	0.321104	0.037054	0.358158	0.006900	0.109800	0.474858
2018-19	0.308757	0.039329	0.348086	0.006700	0.107143	0.461929
2019-20	0.300650	0.039328	0.339978	0.006300	0.105186	0.451464
2020-21	0.301342	0.038636	0.339978	0.006040	0.103164	0.449182

Source: Lubbock Central Appraisal District

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

-181-
LUBBOCK COUNTY, TEXAS

TABLE E-9

**PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO**

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Southwest Public Service	\$ 228,058,205	1	0.96%	\$		
Macerich South Plains LP	135,244,553	2	0.57%			
United Supermarket LLC	133,216,221	3	0.56%			
Energas/Atmos Corp	132,308,872	4	0.56%			
Wal Mart Stores Inc.	83,917,043	2	0.35%			
BNSF Railway Co	75,869,140	6	0.32%			
South Plains Electric Coop Inc.	66,976,660	7	0.28%			
CBC Centre Suites LLC	58,411,209	8	0.25%			
ACC OP LLC	54,245,726	9	0.23%			
Westwind Realty	44,534,079	10	0.19%			
Macerich South Plains LP				125,431,960	1	0.80%
Texland Petroleum LP				104,184,385	2	0.66%
Southwestern Public Services				106,547,727	3	0.68%
United Supermarket LLC				64,099,369	4	0.41%
Pyco Industries				63,440,400	5	0.40%
Southwestern Bell Telephone LP				50,162,280	6	0.32%
Atmos Energy/West Tx Division				63,710,953	7	0.41%
Merit Energy Company				47,587,730	8	0.30%
BNSF Railway Co				43,250,710	9	0.28%
Wal Mart Real Estate Business Trust				42,462,891	10	0.27%
Total	\$ 1,012,781,708		4.27%	\$ 710,878,405		4.53%

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS

TABLE E-10

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections and Adjustments in Subsequent Years	Total Collections and Adjustments in Year	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 49,447,723	\$ 48,687,370	98.46%	\$ 688,340	\$ 49,375,710	99.85%
2013	53,871,115	53,032,714	98.44%	755,068	53,787,782	99.85%
2014	55,593,926	54,702,917	98.40%	794,401	55,497,318	99.83%
2015	57,335,658	56,572,486	98.67%	641,040	57,213,526	99.79%
2016	62,845,325	61,906,436	98.51%	776,803	62,683,239	99.74%
2017	66,679,190	65,528,202	98.27%	943,693	66,471,895	99.69%
2018	70,620,966	69,704,816	98.70%	653,010	70,357,826	99.63%
2019	73,076,907	72,118,229	98.69%	599,220	72,717,449	99.51%
2020	74,852,658	73,812,975	98.61%	489,782	74,302,757	99.27%
2021	77,784,103	77,402,969	99.51%		77,402,969	99.51%

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS

TABLE E-11

TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS

	Calendar Year				
	2011	2012	2013	2014	2015
Agriculture, Forestry, Fishing	\$ 1,528,764	\$ 1,329,506	\$ 1,253,415	\$ 1,006,310	\$ 1,007,613
Mining	11,636,689	14,348,222	8,249,897	11,458,609	7,551,603
Construction	87,984,394	108,324,735	116,159,981	129,427,055	145,672,449
Manufacturing	76,314,792	86,221,312	90,306,898	104,132,481	119,545,930
Transportation, Communications, Utilities	90,768,629	81,207,929	91,499,505	104,549,981	112,194,374
Wholesale Trade	255,559,292	304,995,555	322,517,600	332,250,648	312,603,751
Retail Trade	1,857,448,405	1,991,479,942	2,073,429,880	2,141,470,053	2,174,656,583
Finance, Insurance, Real Estate	57,816,248	62,468,147	68,943,093	84,228,612	80,342,032
Services	851,164,701	921,903,984	985,752,028	1,063,594,246	1,113,250,290
Public Administration	4,291,994	4,474,164	4,287,170	4,983,589	5,888,366
All Other Outlets					
Total	\$ 3,294,513,908	\$ 3,576,753,496	\$ 3,762,399,467	\$ 3,977,101,584	\$ 4,072,712,991
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%

	Calendar Year				
	2016	2017	2018	2019	2020
Agriculture, Forestry, Fishing	\$ 1,185,899	\$ 1,457,156	\$ 1,424,131	\$ 1,597,871	\$ 1,810,160
Mining	5,454,687	10,076,094	18,340,411	20,571,909	11,796,423
Construction	146,081,386	142,437,558	155,550,856	191,533,638	178,129,051
Manufacturing	120,384,817	130,138,292	127,049,644	139,743,149	159,932,630
Transportation, Communications, Utilities	106,573,954	115,761,555	111,025,764	35,697,502	34,641,840
Wholesale Trade	307,454,404	332,661,995	393,604,377	453,381,682	417,141,819
Retail Trade	2,171,080,107	2,185,682,096	2,289,099,219	2,360,233,896	2,374,038,725
Finance, Insurance, Real Estate	85,486,424	87,763,864	97,626,973	100,857,559	89,278,227
Services	1,164,212,940	1,213,526,403	1,285,093,953	1,353,564,218	1,262,447,968
Public Administration	5,861,427	4,788,839	5,232,054	78,114,043	70,035,348
All Other Outlets		1,512,414			
Total	\$ 4,113,776,045	\$ 4,225,806,266	\$ 4,484,047,382	\$ 4,735,295,467	\$ 4,599,252,191
	0.5%	0.5%	0.5%	0.5%	0.5%

Source: State Comptroller

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

LUBBOCK COUNTY, TEXAS

TABLE E-12

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Lubbock Rate</u>	<u>Total</u>	<u>State of Texas</u>	<u>Total</u>
2011-12	0.50%	1.50%	2.00%	6.25%	8.25%
2012-13	0.50%	1.50%	2.00%	6.25%	8.25%
2013-14	0.50%	1.50%	2.00%	6.25%	8.25%
2014-15	0.50%	1.50%	2.00%	6.25%	8.25%
2015-16	0.50%	1.50%	2.00%	6.25%	8.25%
2016-17	0.50%	1.50%	2.00%	6.25%	8.25%
2017-18	0.50%	1.50%	2.00%	6.25%	8.25%
2018-19	0.50%	1.50%	2.00%	6.25%	8.25%
2019-20	0.50%	1.50%	2.00%	6.25%	8.25%
2020-21	0.50%	1.50%	2.00%	6.25%	8.25%

-186-
LUBBOCK COUNTY, TEXAS

TABLE E-14

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

Fiscal Year	Governmental Activities				Total Primary Government	Percentage Of Personal Income	Per Capita
	General Obligation Bonds	Tax Notes	Bond Premiums	Loans & Capital Leases			
2021	\$ 61,670,000	\$	\$ 3,496,697	\$ 10,802,256	\$ 75,968,953	0.52%	241
2020	31,552,032			11,154,485	42,706,517	0.31%	138
2019	32,037,591	1,225,347			33,262,938	0.25%	108
2018	32,029,519	2,435,504			34,465,023	0.27%	113
2017	37,341,399	3,632,708			40,974,107	0.35%	135
2016	43,548,296	4,805,077		104,380	48,457,753	0.42%	162
2015	48,250,859	5,962,394		432,470	54,645,723	0.49%	186
2014	52,802,229	7,123,680		532,018	60,457,927	0.57%	208
2013	57,221,877	8,193,296		628,642	66,043,815	0.64%	231
2012	66,361,703			722,318	67,084,021	0.69%	237

LUBBOCK COUNTY, TEXAS

TABLE E-15

RATIOS OF TAX SUPPORTED BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>General Obligation Bonds (1)</u>	<u>Less: Amounts Available in Debt Service Funds (2)</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property (3)</u>	<u>Net Debt Per Capita (4)</u>
2012	\$ 66,361,703	\$ 1,922,598	\$ 64,439,105	0.42%	227
2013	65,415,173	1,751,214	63,663,959	0.40%	223
2014	59,925,909	1,481,842	58,444,067	0.35%	201
2015	54,213,253	1,235,295	52,977,958	0.31%	181
2016	48,353,373	994,258	47,359,115	0.26%	158
2017	40,974,107	1,025,224	39,948,883	0.21%	132
2018	34,465,023	926,000	33,539,023	0.17%	110
2019	33,262,938	1,804,086	31,458,852	0.15%	102
2020	42,706,517	3,629,384	39,077,133	0.17%	126
2021	75,968,953	2,837,836	73,131,117	0.31%	232

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

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

(3) See the Schedule of Assessed Value and the Estimated Actual Value of Taxable Property on page 180 for property value data.

(4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 191.

LUBBOCK COUNTY, TEXAS

TABLE E-16

DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Special Districts:			
Lubbock County Hospital District	\$	100.00%	\$
Lubbock County WC and ID No. 1		100.00%	
Cities:			
Idalou	1,230,000	100.00%	1,230,000
Lake Ransom Canyon	100,000	100.00%	100,000
Lubbock	1,538,220,000	100.00%	1,538,220,000
Shallowater	712,541	100.00%	712,541
Slaton	623,931	100.00%	623,931
Wolfforth	3,125,000	100.00%	3,125,000
New Deal	983,200	100.00%	983,200
County-line Cities:			
Abernathy	852,000	16.78%	142,966
School Districts:			
Idalou ISD	10,710,000	100.00%	10,710,000
Lubbock ISD	306,365,475	100.00%	306,365,475
Lubbock-Cooper ISD	337,809,320	100.00%	337,809,320
New Deal ISD		100.00%	
Roosevelt ISD	7,360,000	100.00%	7,360,000
Shallowater ISD	24,548,819	100.00%	24,548,819
County-line School Districts:			
Abernathy ISD	16,670,000	16.78%	2,797,226
Frenship ISD	217,847,116	99.61%	216,997,512
Lorenzo ISD		98.99%	
Slaton ISD	13,390,000	98.99%	13,254,761
Southland ISD		98.99%	
Subtotal, Overlapping Debt			\$ <u>2,464,980,751</u>
Lubbock County, Texas			
Direct Debt	75,968,953	100%	\$ <u>75,968,953</u>
Total Direct and Overlapping Debt			\$ <u><u>2,540,949,704</u></u>

Sources: Debt outstanding data provided by each governmental unit.

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

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

-189-
LUBBOCK COUNTY, TEXAS

TABLE E-17

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

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt Limit	\$ 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	\$ 3,396,799,373	\$ 3,497,450,278
Total Net Debt Applicable to Limit	<u>(63,216,681)</u>	<u>(61,848,786)</u>	<u>(57,008,158)</u>	<u>(51,829,705)</u>	<u>(46,425,742)</u>	<u>(37,239,776)</u>	<u>(31,624,000)</u>	<u>(29,920,914)</u>	<u>(26,935,616)</u>	<u>(58,832,164)</u>
Legal Debt Margin	<u>\$ 2,232,730,423</u>	<u>\$ 2,335,549,491</u>	<u>\$ 2,422,941,430</u>	<u>\$ 2,528,303,316</u>	<u>\$ 2,650,220,723</u>	<u>\$ 2,830,702,004</u>	<u>\$ 3,003,188,790</u>	<u>\$ 3,192,446,240</u>	<u>\$ 3,369,863,757</u>	<u>\$ 3,438,618,114</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	2.75%	2.58%	2.30%	2.01%	1.72%	1.30%	1.04%	0.93%	0.79%	1.68%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 23,708,549,615
Debt Limit (15% Assessed Value) Assessed Value	3,556,282,442
Debt Applicable to Limit:	
General Obligation Bonds and Certificates	61,670,000
Less: Amount Set Aside for Repayment	<u>(2,837,836)</u>
Net Debt Applicable to Limit	<u>\$ 58,832,164</u>
Legal Debt Margin	<u>\$ 3,497,450,278</u>

-190-
LUBBOCK COUNTY, TEXAS

TABLE E-18

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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Population (1)	283,399	286,096	290,060	293,394	299,453	303,137	305,225	307,412	310,569	314,772
Total Personal Income	\$ 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	\$ 13,761,558,000	\$ 14,637,393,000
Per Capita Personal Income (1)	\$ 34,193	\$ 36,258	\$ 36,347	\$ 37,644	\$ 38,557	\$ 38,757	\$ 41,433	\$ 42,569	\$ 43,111	\$ 46,502
Median Age (1)	29.4	29.4	31.6	30.7	30.6	30.8	30.9	31.0	31.3	31.4
Unemployment (2)	6.2%	5.5%	5.0%	5.0%	3.3%	3.4%	3.0%	2.6%	6.0%	3.9%

Data Sources: (1) Bureau of Economic Analysis
(2) Bureau of Labor Statistics

LUBBOCK COUNTY, TEXAS

TABLE E-19

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

2021	2012
Largest Private Employers	
United Supermarkets	
AT&T Communications	
Convergys Corporation	
Excell Services	
Tyco Fire Protection	
Suddenlink Communications	
G Boren Services	
Sonic Drive-In	
Walmart	
Wells Fargo Phone Bank	
Largest Public Employers	
Texas Tech University	
Covenant Health System	
Lubbock Independent School District	
University Medical Center	
City of Lubbock	
Texas Tech Health Sciences Center	
Lubbock County	
Lubbock State School	
Frenship Independent School District	
U.S Postal Service	
	Largest Private Employers
	United Supermarkets
	AT&T Communications
	Convergys Corporation
	Largest Public Employers
	Texas Tech University
	Texas Tech Health Science Center
	Lubbock Independent School District
	University Medical Center
	Covenant Health System
	City of Lubbock
	Lubbock County

Source: www.citytowninfo.com/places/texas/lubbock/work

-192-
LUBBOCK COUNTY, TEXAS

TABLE E-20

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	53	52	51	51	51	51	49	50	65	67
Financial Administration	56	56	58	61	61	63	66	66	67	67
Judicial	91	94	99	100	101	102	102	104	103	110
Legal	154	154	145	144	146	146	147	150	150	151
Public Safety	494	502	502	512	526	531	531	529	538	541
Correctional	110	111	115	115	114	115	114	120	120	120
Facilities	59	59	64	65	66	71	71	71	72	67
Health	1	1	1	1	1	1	1	1	1	0
Welfare	5	5	5	5	5	5	5	5	5	5
Conservation	8	8	8	8	8	9	9	9	9	9
Elections	9	9	9	9	9	9	9	9	9	9
Culture/Recreation	7	7	7	7	7	7	7	7	7	7
Transportation	44	45	44	44	45	44	49	50	53	56
Total	1,091	1,103	1,108	1,122	1,140	1,154	1,160	1,171	1,199	1,209

Source: County Payroll Department

LUBBOCK COUNTY, TEXAS

TABLE E-21

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
County Clerk										
Number of Criminal Cases Filed	4,351	4,305	4,324	4,249	3,396	3,179	2,836	2,595	2,833	1,114
Number of Civil Cases Filed	1,090	968	1,049	964	940	895	917	1,244	1,157	2,490
Marriage Licenses- Formal	1,754	1,904	1,831	1,189	1,935	2,121	2,016	2,113	1,920	138
Marriage Licenses- Informal	94	114	117	128	115	98	94	86	84	2,140
Probate Cases	1,148	876	745	862	820	809	937	797	829	50
Guardianship Cases Filed	NA	NA	NA	133	105	80	75	72	89	1,190
Mental Cases Filed	NA	NA	NA	535	346	322	215	199	173	91
OPR Documents Recorded	NA	NA	NA	46,529	55,611	48,150	48,546	49,553	56,635	66,810
Commissioners' Court										
Number of Courts Held	24	24	24	24	24	24	24	24	24	24
Number of Additional Meetings Held	30	28	19	10	11	11	11	12	17	25
Information Services/County Technology										
Work Orders	7,305	8,194	7,109	6,678	7,289	7,505	5,995	4,154	NA	NA
Elections Administration										
Total Mail Handled	25,227	75,333	69,162	69,311	105,517	40,006	86,945	54,675	109,678	53,205
Total Mail Ballot Requests	2,242	4,091	9,351	4,184	9,170	7,481	7,034	5,619	3,618	10,778
Number of Election Workers Trained	701	365	659	187	175	490	334	295	409	478
Judicial Compliance										
Total Collections	2,372,645	2,108,489	1,471,449	1,582,368	1,487,956	1,260,391	1,077,745	962,070	743,742	732,073
Total Number of Cases	8,880	7,343	6,639	7,223	6,121	5,633	5,559	5,514	3,770	3,343
Commissioners' Court Records Preservation										
Records Requests	NA	NA	130	144	176	160	203	132	193	269
Number of Boxes of Records	NA	NA	4,281	3,709	3,363	3,631	3,638	3,807	3,826	4,082
Cubic Feet of Records Destroyed	NA	NA	1,035	1,227	701	581	487	27	27	226
Maintenance										
Number of Work Orders Processed	14,900	16,413	17,700	17,350	15,781	15,963	33,356	26,507	16,769	16,122
Oversae Permanent Improvements	1,230,000	2,750,000	2,996,000	1,500,000	7,030,000	7,435,000	3,616,000	7,996,000	14,045,500	5,140,782
Conservation										
Texas Agrilife Extension										
Educational Contacts by Newsletters	NA	NA	8,148	5,819	7,217	8,596	8,458	10,758	8,656	8,538
Contact Hours	NA	NA	76,661	79,384	105,701	132,178	77,852	106,249	47,964	135,497
Total Attendance at Group Meetings	19,975	33,133	25,888	29,186	32,023	38,135	63,225	93,496	14,140	16,029
4-H Enrollment	4,957	3,914	3,193	4,266	3,150	4,350	3,510	4,170	2,316	1,906
Number of Traditional 4-H Club Member	272	299	328	351	345	399	450	540	374	335

LUBBOCK COUNTY, TEXAS

TABLE E-21

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Judicial										
District Court										
Criminal Cases Disposed	NA	NA	9,175	9,923	9,631	7,564	7,055	7,804	6,537	4,649
District Clerk										
Civil Law Cases Filed	1,634	1,602	1,663	1,680	1,807	1,699	1,762	1,861	1,656	NA
Family Law Cases Filed	2,868	2,779	3,419	2,549	2,830	2,618	2,657	2,395	2,032	NA
Tax Law Cases Filed	288	292	483	261	128	124	130	129	35	NA
Child Support Garnishment Orders	584	585	466	524	521	455	392	387	302	NA
Juror Summons	NA	NA	45,549	78,863	62,388	57,695	58,885	60,935	38,699	NA
Juvenile Cases	309	272	296	295	331	252	240	220	156	NA
Passports	785	1,185	1,143	958	1,081	1,086	1,312	1,346	803	NA
Law Library										
Number of Visitors	5,322	5,356	4,950	5,349	4,501	4,318	3,997	NA	1,125	1,753
Number of Volumes	13,563	13,913	14,027	14,142	14,268	14,396	14,516	NA	NA	NA
Dispute Resolution Center										
Inquiries and Referrals	4,035	4,017	3,144	3,077	2,393	2,481	2,328	NA	NA	2,480
Number Assisted	NA	NA	6,042	6,154	4,572	4,770	4,490	NA	NA	4,960
Training Participants	NA	NA	393	419	242	242	230	NA	NA	576
Number of Training Sessions	NA	NA	15	14	9	11	11	NA	NA	10
Training Hours Provided	NA	NA	225	155	112	139	158	NA	NA	158
Average Monthly Coll- CSCD	96,048	106,658	116,515	116,335	136,928	109,943	99,316	NA	NA	83,452
Justice of the Peace #1										
Civil Cases Filed	1,366	1,273	1,317	1,257	1,262	1,868	2,358	2,980	1,920	2,122
Criminal Cases Filed	3,566	3,113	3,144	3,037	2,277	2,909	4,665	4,940	3,377	2,768
Justice of the Peace #2										
Civil Cases Filed	1,204	1,066	1,129	1,142	1,154	1,242	1,321	NA	NA	NA
Criminal Cases Filed	4,198	2,992	2,266	2,136	2,224	2,599	901	NA	NA	NA
Justice of the Peace #3										
Civil Cases Filed	5,095	1,304	1,092	1,717	1,256	1,493	1,506	2,079	NA	1,884
Criminal Cases Filed	1,860	1,345	976	1,813	1,777	# 1,062	# 1,903	1,465	NA	782
Justice of the Peace #4										
Civil Cases Filed	830	838	855	910	1,120	1,112	1,182	904	NA	NA
Criminal Cases Filed	5,275	4,136	3,808	3,683	3,998	3,972	4,541	2,936	NA	NA
Criminal Cases Disposed	4,784	3,343	2,530	3,337	2,750	3,063	1,618	1,565	NA	NA
Civil Cases Disposed	496	7,002	911	876	1,001	988	1,015	889	NA	NA
Legal										
Criminal District Attorney										
Cases Received	13,262	14,130	13,296	14,740	14,058	13,749	14,261	14,462	12,505	10,544
Felony Cases Under Indictment	3,754	3,747	3,649	3,633	3,105	2,671	1,840	2,419	2,835	2,018
Misdemeanor Cases Under Indictment	4,353	4,303	4,322	4,206	3,404	3,179	2,073	2,594	2,833	1,813
Cases Filed	8,267	8,239	8,271	7,839	6,702	6,213	5,608	5,285	5,904	5,009
Felony Cases Closed	6,995	NA	4,759	5,579	5,407	4,161	NA	6,308	NA	NA
Misdemeanor Cases Closed	9,177	5,239	5,467	5,722	5,185	4,381	NA	7,230	NA	NA
Total Jury Trials	74	92	NA	97	24	39	37	42	20	20

LUBBOCK COUNTY, TEXAS

TABLE E-21

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

County Judge										
Probate Cases Filed	804	869	745	862	820	806	846	745	829	932
Mental Health Cases Filed	416	548	587	515	276	325	208	178	173	108
Guardianship Cases Filed	133	119	95	133	105	80	65	85	89	72
Hearings Held	555	900	790	NA	703	492	911	830	854	NA
Financial										
County Auditor										
Accounts Payable Checks Processed	8,914	8,720	8,450	8,497	8,769	8,592	8,838	8,056	7,325	6,688
Payroll Checks Issued	31,398	32,096	32,423	32,161	32,766	33,504	33,484	33,408	37,162	33,808
Grants Processed	69	63	64	63	64	72	78	84	91	93
Bank Reconciliations Completed	845	821	790	845	756	890	795	843	821	790
Cash Counts Completed	262	279	286	291	289	285	289	278	72	172
Budget Amendments Processed	212	249	177	182	207	162	169	152	150	143
Quarterly Reviews Performed	NA	NA	76	76	87	92	76	76	56	41
Audits Performed	NA	NA	5	1	7	6	9	4	-	8
County Treasurer										
Cash Receipts Processed	6,939	6,124	5,524	5,283	5,871	4,838	4,536	4,629	5,185	5,725
Jury Checks Issued	14,380	4,246	2,375	3,618	3,743	3,722	4,426	4,063	2,386	669
Tax Assessor/Collector										
Automobile Registrations	NA	NA	241,199	244,063	200,500	224,140	252,151	255,253	249,353	263,129
Beer and Wine Permits Issued	NA	NA	201	195	254	184	229	240	357	292
Human Resources										
Applications Accepted	5,328	4,875	3,192	5,335	6,787	7,116	5,959	7,737	9,588	5,380
New Hires Processed	235	273	226	221	256	231	256	275	2,305	254
Separations Processed	205	237	174	242	221	240	192	263	294	315
Purchasing										
Purchase Orders	2,606	2,397	2,309	2,270	2,125	2,148	2,106	1,681	2,369	1,706
Formal RFDs/Bids	36	28	14	12	19	30	18	22	26	15
Informal Bids/ Quotes	139	123	141	163	65	69	103	58	100	193
New Contracts	5	104	74	48	75	111	87	244	102	84
Contract Renewals	24	118	130	137	156	146	178	185	155	143
Public Safety										
Detention Center										
Average Daily Jail Population	1,070	1,186	1,228	1,183	1,123	1,149	1,244	1,219	1,256	1,284
Average Daily # of Federal Inmates	64	90	83	78	55	36	56	58	66	64
Sheriff										
Active Warrants	22,783	21,912	22,178	18,737	19,401	17,936	17,540	13,748	15,199	36,340
Calls for Service Patrol	13,187	17,544	11,586	11,336	10,924	11,612	12,284	16,040	12,183	15,430
Calls Received by Communications	163,004	168,938	201,097	150,783	155,699	127,655	151,915	224,017	215,166	219,368
Juvenile Justice Center										
Number of Residents	20,723	24,187	22,527	23,840	25,080	26,517	26,184	19,423	21,166	7,155
Number of Community Service Hours	12,070	13,034	10,258	9,651	10,473	8,660	8,528	10,354	10,094	6,135
Safety and Environmental										
Total Number of Properties Inspected	381	366	360	370	332	367	338	363	432	432
Number of New Properties Inspected	133	152	175	190	134	185	142	135	152	152

-196-
LUBBOCK COUNTY, TEXAS

TABLE E-21

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

Constable #1										
Civil Processed	1,513	1,091	1,051	787	885	705	949	1,064	1,064	1,141
Constable #2										
Civil Processed	873	913	1,025	1,098	1,159	955	1,021	NA	612	NA
Constable #3										
Civil Processed	NA	1,099	2,699	1,701	1,897	2,110	NA	NA	NA	NA
Constable #4										
Civil Processed	1,657	673	412	958	907	922	NA	846	NA	NA
Medical Examiner										
Cases	544	517	520	609	601	614	638	NA	598	691
Investigations	2,135	2,369	2,313	2,680	2,635	2,782	2,888	NA	3,009	3,285
Life Gift Cases	29	27	5		1		24	NA	NA	NA
Autopsy Report Requests	516	286	217	313	368	764	660	NA	321	244
Allied Health Student Education	158	270	226	266	264	246	78	NA	NA	NA
Cremation	803	640	781	1,119	1,156	1,288	1,337	NA	1,278	1,509
General Assistance										
Number of Residents Assisted	1,190	969	831	1,086	1,404	1,652	1,447	1,404	904	874
Number of Pauper Funerals	74	88	90	107	95	123	97	152	124	132
Transportation										
Road and Bridges										
Work Orders Completed	674	2,415	1,110	1,782	1,712	1,637	1,385	NA	1,558	1,354
Miles of Road Overlaid	37	45	5	10				NA	NA	NA
County Roads Maintained- Miles	1,191	1,191	1,187	1,187	1,180	1,174	1,122	NA	1,122	1,183

Sources: Various County Departments

LUBBOCK COUNTY, TEXAS

TABLE E-22

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Electric Voting Machines	834	1,004	1,004	1,004	1,004	1,325	1,327	1,327	1,327	1,332
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	159	144	134	139	139	140	140	140	140	150
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)	1,191	1,191	1,187	1,187	1,180	1,174	1,122	1,122	1,122	1,183

Data Sources: Various County Departments

OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION

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8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

Commissioner's Court
Lubbock County, Texas
Lubbock, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas, as of and for the year ended September 30, 2021, 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 16, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 16, 2022

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

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

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8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

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

Independent Auditor's Report

Commissioner's Court
Lubbock County, Texas
Lubbock, Texas

Report on Compliance for Each Major Federal Program

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Lubbock County, Texas' major federal programs for the year ended September 30, 2021. Lubbock County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with 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 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 Lubbock County, Texas' compliance.

Opinion on Each Major Federal Program

In our opinion, Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

Report on Internal Control Over Compliance

Management of Lubbock County, Texas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lubbock County, Texas' internal control over compliance with the types of requirements that could have a direct and material effect on each major 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 Lubbock County, Texas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a 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.

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 16, 2022

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

CERTIFIED PUBLIC ACCOUNTANTS

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8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

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

Independent Auditor's Report

Commissioner's Court
Lubbock County, Texas
Lubbock, Texas

Report on Compliance for Each Major State Program

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the State of Texas Uniform Grants Management Standards (UGMS) that could have a direct and material effect on each of Lubbock County, Texas' major state programs for the year ended September 30, 2021. Lubbock County, Texas' major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major State Program

In our opinion, Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2021.

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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.

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 16, 2022

-204-
LUBBOCK COUNTY, TEXAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

A. Section I - Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Significant deficiencies identified that are
not considered to be material weaknesses? yes X none reported

Noncompliance material to financial statements noted? yes X no

2. Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency identified that are
not considered to be material weaknesses? yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR 200.516(a)? yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction

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, 2021

3. State Awards

Internal control over major programs:

Material weakness(es) identified? ___ yes X no

Significant deficiency identified that are not considered to be material weaknesses? ___ yes X none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with UGMS ___ yes X no

Identification of major programs:

Name of State Program or Cluster

**Indigent Defense Formula Grant Program
Regional Public Defender Office for Capital Cases
Managed Assigned Counsel Technology Improvement**

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

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

B. Section II - Findings Related to the Financial Statements

The audit disclosed no findings required to be reported.

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

The audit disclosed no findings required to be reported.

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

The audit disclosed no findings required to be reported.

LUBBOCK COUNTY, TEXAS

SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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

-207-

LUBBOCK COUNTY, TEXAS

**CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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

-208-
LUBBOCK COUNTY, TEXAS

Exhibit F-1

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal Grantor/State 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:				
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<u>Passed Through Texas Department of Agriculture</u>				
<i>Child Nutrition Cluster</i>				
National School Lunch Program - Cash Assistance	10.555	01300		\$ 67,008
Commodities - Non-Cash Assistance	10.555	01300		7,952
School Breakfast Program	10.553	01300		33,240
Emergency Operating Costs	10.555	01300		6,303
<i>Total Child Nutrition Cluster</i>				<u>\$ 114,503</u>
<u>Passed Through Texas Rural Mediation Program</u>				
USDA Agricultural Mediation Program	10.435	49-044-756001056		<u>\$ 141,562</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>\$ 256,065</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<u>Passed Through Texas Department of Transportation</u>				
<i>Highway Planning and Construction Cluster</i>				
Woodrow Road Widening	20.205	0905-06-115		<u>\$ 952,559</u>
<i>Total Highway Planning and Construction Cluster</i>				<u>\$ 952,559</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>\$ 952,559</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<u>Passed Through Office of the Governor</u>				
Regional SWAT Team Equipment Enhancement	97.067	3323403		\$ 89,839
South Plains Bomb Squad- Equipment Enhancement-Scan X	97.067	4020001		11,000
South Plains Bomb Squad- Hook and Line Kit	97.067	2941204		10,279
South Plains Bomb Squad- Scan X System	97.067	3742002		31,588
Regional SWAT Team Project	97.067	3549801		49,399
<i>Total Homeland Security</i>				<u>\$ 192,105</u>
Emergency Management Performance Grant	97.042	EMT-2021-EP-00005		<u>\$ 9,174</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>\$ 201,279</u>

-209-
LUBBOCK COUNTY, TEXAS

Exhibit F-1

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

U.S. DEPARTMENT OF TREASURY

Passed Through Texas Department of Emergency Management

2020 Coronavirus Relief Fund	21.019	2020-115	\$	169,473
Emergency Rental Assistance Program	21.023	ERA0316	\$	262,968
TOTAL U.S. DEPARTMENT OF TREASURY			\$	432,441

U.S. DEPARTMENT OF JUSTICE

Passed Through Bureau of Justice Assistance

Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0798	\$	8,408
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Passed Through Office of Justice Programs

2018 JAG Program	16.738	2018-DJ-BX-0890	\$	59,554
2019 JAG Program	16.738	2019-DJ-BX-0239	\$	26,870
Total JAG Program			\$	86,424
Lubbock County JMH Collaboration Program	16.745	2017-MO-BX-0031	\$	54,632
Project Safe Neighborhoods	16.609	4082101	\$	36,930

Passed Through Office of the Governor

Lubbock County District Attorney Victim Advocacy Project	16.575	3040603	\$	110,649
TOTAL U.S. DEPARTMENT OF JUSTICE			\$	297,043

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Passed Through Texas Department of Family and Protective Services

Title IV-E Foster Care Maintenance	93.658	HHS000285100001	\$	2,450	\$ 2,450
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Passed Through Texas Juvenile Justice Department

Title IV-E Federal Foster Care Reimbursement Program	93.658	TJJD-E-21-152	\$		\$ 21,792
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TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			\$	2,450	\$ 24,242
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U.S. ELECTIONS ASSISTANCE COMMISSION

Passed Through Texas Secretary of State

2020 Help America Vote Act (HAVA) Cares Act	90.404	TX20101CARES-152	\$		\$ 45,571
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TOTAL U.S. ELECTIONS ASSISTANCE COMMISSION			\$		\$ 45,571
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TOTAL EXPENDITURES OF FEDERAL AWARDS			\$	2,450	\$ 2,209,200
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-210-
LUBBOCK COUNTY, TEXAS

Exhibit F-1

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

STATE AWARDS:

TEXAS OFFICE OF THE ATTORNEY GENERAL

Texas Statewide Automated Victim Notification Service (SAVNS)	N/A	2111458	\$ <u>30,123</u>
TOTAL TEXAS OFFICE OF THE ATTORNEY GENERAL			\$ <u>30,123</u>

TEXAS INDIGENT DEFENSE COMMISSION

Indigent Defense Formula Grant Program	N/A	212-21-152	\$ 285,202
Regional Public Defender Office for Capital Cases	N/A	SG-21-120	997,231
Managed Assigned Counsel Technology Improvement	N/A	19-TS-1522	<u>36,578</u>
TOTAL TEXAS INDIGENT DEFENSE COMMISSION			\$ <u>1,319,011</u>

TEXAS SECRETARY OF STATE

Help America Vote Act (HAVA) Chapter 19 Funds	N/A	TX20101CARES-152	\$ <u>9,114</u>
TOTAL TEXAS SECRETARY OF STATE			\$ <u>9,114</u>

TEXAS DEPARTMENT OF MOTOR VEHICLES

Passed Through Automobile Burglary and Theft Prevention Authority

South Plains Auto Theft Task Force	N/A	608-21-1520000	\$ 340,659
South Plains Auto Theft Task Force	N/A	608-22-1520000	<u>29,813</u>
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES			\$ <u>370,472</u>

OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION

Passed through State Criminal Justice Planning (421) Fund

Adult Drug Court	N/A	1836115	\$ 19,800
Adult Drug Court	N/A	1836116	745
DWI Court	N/A	2196512	20,671
DWI Court	N/A	2196513	725
Freedom Court	N/A	2410311	27,478

Passed through Homeland Security Grants Division

Border Prosecution Unit- TAG	N/A	3805101	116,772
Border Prosecution Unit- TAG	N/A	3805102	10,160

-211-
LUBBOCK COUNTY, TEXAS

Exhibit F-1

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

<u>Passed through AG-Texas Anti-Gang (TAG) Program</u>			
Texas Anti-Gang Center	N/A	3401104	682,581
Texas Anti-Gang Center	N/A	3401105	32,939
Collaborative Medication Assisted Treatment Re-entry	N/A	3940301	<u>5,216</u>
TOTAL OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION			\$ <u>917,087</u>
<u>STATE JUSTICE INSTITUTE</u>			
Medication and Mental Health	N/A	21E017	\$ <u>4,741</u>
TOTAL STATE JUSTICE INSTITUTE			\$ <u>4,741</u>
TOTAL EXPENDITURES OF STATE AWARDS			\$ <u>2,650,548</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ <u><u>4,859,748</u></u>

**LUBBOCK COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
SEPTEMBER 30, 2021**

BASIS OF PRESENTATION

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Grant funding from the Texas Juvenile Justice Department was reported in a separate regulatory audit for the year ended August 31, 2021. This report was submitted to the agency by the required timeline.