

LUBBOCK COUNTY, TEXAS

Comprehensive Annual Financial Report

For the year ended September 30, 2020

Office of the County Auditor • Kathy Williams • County Auditor



LUBBOCK COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2020

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2020

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
 INTRODUCTORY SECTION		
Letter of Transmittal.....	1	
Organizational Chart.....	4	
List of Principal Officials.....	5	
 FINANCIAL SECTION		
Independent Auditors' Report.....	7	
Management's Discussion and Analysis (Required Supplementary Information).....	10	
 <u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Position.....	18	Exhibit A-1
Statement of Activities.....	19	Exhibit A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	21	Exhibit A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position.....	23	Exhibit A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	24	Exhibit A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	26	Exhibit A-6
Statement of Net Position - Internal Service Funds.....	27	Exhibit A-7
Statement of Revenues, Expenses, and Changes in		
Fund Net Position - Internal Service Funds.....	28	Exhibit A-8
Statement of Cash Flows - Proprietary Funds.....	29	Exhibit A-9
Statement of Fiduciary Net Position - Fiduciary Funds.....	30	Exhibit A-10
Notes to the Financial Statements	31	
 <u>Required Supplementary Information</u>		
Budgetary Comparison Schedules:		
General Fund.....	61	Exhibit B-1
Permanent Improvement Fund.....	63	Exhibit B-2
Regional Public Defender- Capital.....	64	Exhibit B-3
Schedule of the County's Proportionate Share of the		
Net Pension Liability - Texas County & District Retirement System.....	65	Exhibit B-4
Schedule of County's Contributions - Texas County & District Retirement System.....	66	Exhibit B-5
Schedule of the County's Proportionate Share of the		
Net OPEB Liability - OPEB Plan.....	67	Exhibit B-6
Schedule of County's Contributions - OPEB Plan.....	68	Exhibit B-7
Notes to Required Supplementary Information.....	69	

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2020

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
<u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Balance Sheet - All Nonmajor Governmental Funds.....	72	Exhibit C-1
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Nonmajor Governmental Funds.....	73	Exhibit C-2
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	74	Exhibit C-3
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	88	Exhibit C-4
Budgetary Comparison Schedules:		
Consolidated Road & Bridge.....	103	Exhibit C-5
Precinct 1 Park.....	104	Exhibit C-6
Slaton/Roosevelt Parks.....	105	Exhibit C-7
Idalou/New Deal Parks.....	106	Exhibit C-8
Shallowater Park.....	107	Exhibit C-9
New Road Fund.....	108	Exhibit C-10
LCETRZ No 1 Tax Increment Fund.....	109	Exhibit C-11
Safe School Program/ JJAEP.....	110	Exhibit C-12
TJJD-R Regional Diversion.....	111	Exhibit C-13
Star Program- Juvenile.....	112	Exhibit C-14
Juvenile Probation Fund.....	113	Exhibit C-15
Juvenile Probation Commission Grant.....	114	Exhibit C-16
Juvenile Detention Fund.....	115	Exhibit C-17
Juvenile Food Service Fund.....	116	Exhibit C-18
Title IV-E.....	117	Exhibit C-19
CJD Re-Entry Drug Court.....	118	Exhibit C-20
CJD- DWI Court.....	119	Exhibit C-21
On Line Access.....	120	Exhibit C-22
CJD- Drug Court.....	121	Exhibit C-23
CO- Drug Court Fee.....	122	Exhibit C-24
Dispute Resolution Fund.....	123	Exhibit C-25
USDA-AG-Mediation.....	124	Exhibit C-26
Domestic Relations Office.....	125	Exhibit C-27
HOT & STVR Tax.....	126	Exhibit C-28
Law Library Fund.....	127	Exhibit C-29
Election Services Fund.....	128	Exhibit C-30
HAVA.....	129	Exhibit C-31
Election Admin. Fee Fund.....	130	Exhibit C-32
Election Equipment Fund.....	131	Exhibit C-33
Historical Cannon Restoration.....	132	Exhibit C-34
Records Preservation Dist Clk.....	133	Exhibit C-35
Co. Clerk Records Preservation.....	134	Exhibit C-36
County Records Preservation.....	135	Exhibit C-37
Court House Security Fund.....	136	Exhibit C-38
Court Record Preservation.....	137	Exhibit C-39

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2020

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
Local Truancy Prevent & Diversion.....	138	Exhibit C-40
Historical Commission.....	139	Exhibit C-41
Child Abuse Prevention.....	140	Exhibit C-42
Justice Court Technology.....	141	Exhibit C-43
Co & Dist Court Technology.....	142	Exhibit C-44
Dist Court Record Technology.....	143	Exhibit C-45
County Clerk Archive.....	144	Exhibit C-46
Community/Economic Dev Program.....	145	Exhibit C-47
JP1 Justice Court Technology.....	146	Exhibit C-48
JP2 Justice Court Technology.....	147	Exhibit C-49
JP3 Justice Court Technology.....	148	Exhibit C-50
JP4 Justice Court Technology.....	149	Exhibit C-51
Sheriff Contraband Fund.....	150	Exhibit C-52
Inmate Supply Fund.....	151	Exhibit C-53
VINE.....	152	Exhibit C-54
Homeland Security Fund.....	153	Exhibit C-55
LEOSE- Sheriff.....	154	Exhibit C-56
Sheriff Commissary Salary Fund.....	155	Exhibit C-57
LECD Grant- Emergency Comm.....	156	Exhibit C-58
MAT Re-Entry Program.....	157	Exhibit C-59
TAG Grant.....	158	Exhibit C-60
JMHCP Grant.....	159	Exhibit C-61
CDA Business Crimes Fund.....	160	Exhibit C-62
CDA Contraband Fund.....	161	Exhibit C-63
SPATF Grant- CDA.....	162	Exhibit C-64
JAG-Justice Assistance.....	163	Exhibit C-65
CDA Border Prosecution Unit.....	164	Exhibit C-66
CDA VOCA VICTIM ADVOCACY PROJECT.....	165	Exhibit C-67
 Debt Service Funds:		
Combining Balance Sheet - Nonmajor Debt Service Funds.....	166	Exhibit C-68
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds.....	168	Exhibit C-69
 Budgetary Comparison Schedules:		
General Obligation Refunding Bonds, Series 2016.....	170	Exhibit C-70
Unlimited Tax Road Bonds 2019.....	171	Exhibit C-71
Tax Notes Series 2013.....	172	Exhibit C-72
Refunding Bonds Series 2013.....	173	Exhibit C-73
Special Tax Revenue Bonds 2020.....	174	Exhibit C-74
 Capital Projects Funds:		
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	175	Exhibit C-75
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	177	Exhibit C-76

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2020

TABLE OF CONTENTS

	Page	Exhibit/Table
Budgetary Comparison Schedules:		
MPO Road Construction.....	179	Exhibit C-77
Tax Road Bonds Construction.....	180	Exhibit C-78
CRTC Renovations.....	181	Exhibit C-79
CRTC Renovations #2.....	182	Exhibit C-80
Venue Capital Project Fund.....	183	Exhibit C-81
Internal Service Funds:		
Combining Statement of Net Position.....	184	Exhibit C-82
Combining Statement of Revenues, Expenses and Changes in Fund Net Position.....	185	Exhibit C-83
Combining Statement of Cash Flows.....	186	Exhibit C-84
Fiduciary Funds:		
Agency Funds:		
Combining Statement of Fiduciary Assets and Liabilities.....	187	Exhibit C-85
Combining Statement of Changes in Assets and Liabilities.....	193	Exhibit C-86
STATISTICAL SECTION		
Net Position by Component.....	196	Table D-1
Expenses, Program Revenues, and Net (Expense)/Revenue.....	197	Table D-2
Fund Balances of Governmental Funds.....	199	Table D-3
Changes in Fund Balances of Governmental Funds.....	200	Table D-4
Tax Revenues by Source, Governmental Funds.....	202	Table D-5
Assessed Value and Estimated Actual Value of Taxable Property.....	203	Table D-6
Direct and Overlapping Property Tax Rates.....	204	Table D-7
Principal Property Tax Payers.....	205	Table D-8
Property Tax Levies and Collections.....	206	Table D-9
Taxable Sales by Category.....	207	Table D-10
Direct and Overlapping Sales Tax Rates.....	208	Table D-11
Principal Sales Tax Remitters.....	209	Table D-12
Ratios of Outstanding Debt by Type.....	210	Table D-13
Ratios of General Bonded Debt Outstanding.....	211	Table D-14
Direct and Overlapping Governmental Activities Debt.....	212	Table D-15
Legal Debt Margin Information.....	213	Table D-16
Demographic and Economic Statistics.....	214	Table D-17
Principal Employers.....	215	Table D-18
Full-Time-Equivalent Employees by Function/Program.....	216	Table D-19
Operating Indicators By Function/Program.....	217	Table D-20
Capital Asset Statistics by Function/Program.....	222	Table D-21

Lubbock County, Texas
Comprehensive Annual Financial Report
For The Year Ended September 30, 2020

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit/Table</u>
OTHER SUPPLEMENTARY INFORMATION 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>	223	
Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance.....	225	
Report on Compliance for Each Major State Program and Report on Internal Control over Compliance Required by the State of Texas UGMS.....	227	
Schedule of Findings and Questioned Costs	229	
Summary Schedule of Prior Audit Findings.....	231	
Corrective Action Plan.....	232	
Schedule of Expenditures of Federal Awards	233	Exhibit E-1
Notes to the Schedule of Expenditures of Federal Awards.....	236	

Introductory Section

LUBBOCK COUNTY

Kathy Williams
County Auditor

Rhonda Scott
First Assistant Auditor



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

March 15, 2021

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

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of Lubbock County, Texas, for the fiscal year ending September 30, 2020, is submitted herewith in compliance with the requirements of section 114.025, Local Government Code, Vernon's Texas Codes Annotated. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with Lubbock County. To the best of our knowledge, and belief the enclosed data is accurate in all material respects, and is reported in a manner designed to present fairly the financial position of the governmental activities, each major fund, and the aggregate remaining fund information and the respective changes in financial position and cash flows, where applicable, thereof in conformity with accounting principles generally accepted in the United States of America. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

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

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

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

These financial statements and supplemental financial information have been audited by Robison, Johnston & Patton, LLP, a firm of licensed certified public accountants engaged by the Lubbock County Commissioners' Court. The goal of the independent audit was to provide reasonable assurance that the financial statements of Lubbock County for the fiscal year ended September 30, 2020, 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, 2020, are fairly presented in conformity with GAAP. The auditor's report is presented as the first component of the financial section of this report.

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

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

PROFILE OF THE GOVERNMENT

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

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy

Lubbock County currently enjoys a favorable economic environment and local indicators point to continued stability. Lubbock County, encompassing an 899 square mile area of the South Plains region of West Texas and with a population of approximately 310,000, is the main trade center for the 29 county South Plains area. Agriculture, the major and basic industry of Lubbock County, is enhanced by numerous retail, wholesale, and service industries situated largely in the City of Lubbock, which comprises approximately 83% of the total population of Lubbock County. Because of this diversified economic base, along with the economic contributions of Texas Tech University and Texas Tech University School of Medicine, all located within Lubbock County, the economy has experienced a modest but steady growth over the past several years; a trend which is expected to continue.

Relevant Financial Policies

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

Major Initiatives

Formulating the 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's 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. Any amount considered as excess funds are earmarked for capital expenditures and not utilized for ordinary operating expenditures.

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 continues to require additional resources.

Critical road improvements including design engineering and road conversion projects as well as the second bond issuance for Better, Safer Roads Program totaling over \$99 million were planned.

Long Term Financial Planning

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

ACKNOWLEDGMENTS

Awards

Lubbock County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2020 fiscal year beginning October 1, 2019. This was the eleventh consecutive year that the government has achieved this award. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including a policy statement, a financial plan, an operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

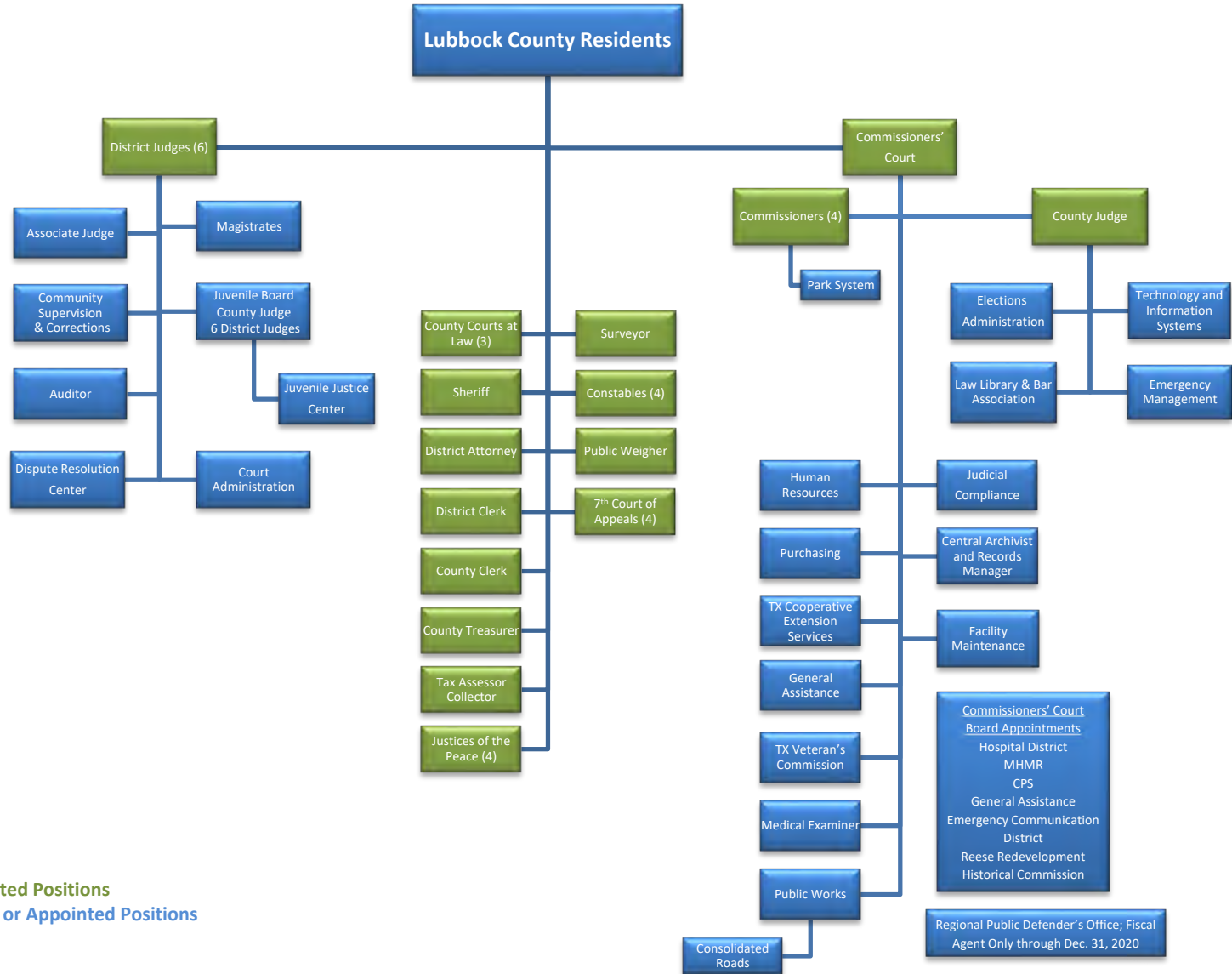
The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated services of the Auditor's Office Staff. I sincerely appreciate the loyalty and dedication of my staff for their extra efforts to produce timely and accurate records for Lubbock County. They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

Respectfully submitted,



Kathy Williams
Lubbock County Auditor

Lubbock County Organization Chart



LUBBOCK COUNTY, TEXAS

LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2020

Principal Officials	
Name	Office
<u>District Courts</u>	
Ruben Reyes	Judge, 72nd Judicial District
William C. Sowder	Judge, 99th Judicial District
John McClendon III	Judge, 137th Judicial District
Jim Bob Darnell	Judge, 140th Judicial District
Leslie Hatch	Judge, 237th Judicial District
William R. Eichman II	Judge, 364th Judicial District
Barbara Sucsy	District Clerk
Sunshine Stanek	Criminal District Attorney
<u>Commissioners' Court</u>	
Curtis Parrish	County Judge
Bill McCay	Commissioner, Precinct No. 1
Jason Corley	Commissioner, Precinct No. 2
Gilbert Flores	Commissioner, Precinct No. 3
Chad Seay	Commissioner, Precinct No. 4
<u>County and Precinct Officials</u>	
Mark J. Hocker	Judge, County Court at Law #1
Drue Farmer	Judge, County Court at Law #2
Ann-Marie Carruth	Judge, County Court at Law #3
Brian P. Quinn	Chief Justice Seventh Court of Appeals, Place 1
Judy Parker	Justice Seventh Court of Appeals, Place 2
Patrick A. Pirtle	Justice Seventh Court of Appeals, Place 3
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 Juvenile Probation
David Rowan	Director of Community Supervision and Correction
Melissa McNamara	Court Magistrate
Stephen L. Johnson	Associate Judge
Dorothy Kennedy	Elections Administrator
Jim Hansen	Justice of the Peace, Precinct 1
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, 2020

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

Financial Section

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

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lubbock County, Texas ("the County") as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas as of September 30, 2020, 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, and budgetary comparison information and schedule of the County's proportionate share of the net pension liability and schedule of County pension contributions, and schedule of the County's proportionate share of the net OPEB liability and schedule of County OPEB contributions identified as Required Supplementary Information in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lubbock County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State of Texas Uniform Grant Management Standards*, and is also not a required part of the basic financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2021 on our consideration of Lubbock County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lubbock County, Texas' internal control over financial reporting and compliance.

Robison Johnston & Patton LLP

Lubbock, TX
March 15, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Lubbock County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2020. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

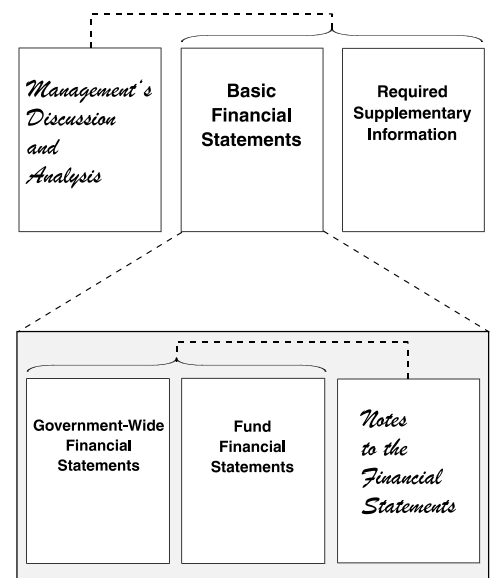
- The County's total combined net position was \$164,075,267 at September 30, 2020.
- During the year, the County's expenses and transfers out were \$14,902,957 less than the \$142,925,616 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$39,959,024.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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



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

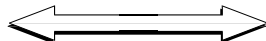
Summary  Detail

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

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

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

Government-wide Statements

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

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

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

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

Fund Financial Statements

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

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

The County has the following kinds of funds:

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

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

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. The County's combined net position was \$164,075,267 at September 30, 2020.

	Governmental Activities		Total Percentage Change
	2020	2019	2019-2020
Current assets:			
Pooled cash & cash equiv.	\$92,090,828	\$35,662,810	158.23%
Investments	10,099,964	55,577,052	(98.02)%
Receivables			
Taxes	291,160	227,905	27.75%
Other	12,094,732	9,081,347	33.18%
Fines, Fees, & Court Costs	660,935	732,882	(9.82)%
Inventories	0	1,459	(100)%
Unamortized premiums/discounts	246,077	0	100%
Prepaid Items	1,178,836	993,926	18.60%
Total current assets:	<u>116,662,532</u>	<u>102,277,381</u>	
Noncurrent assets:			
Land	3,640,468	2,626,788	38.59%
Buildings & improvements	191,212,201	187,159,266	2.16%
Construction in Progress	22,086,378	7,521,179	193.66%
Furniture and equipment	61,576,366	57,186,688	7.67%
Infrastructure	58,919,661	58,439,392	.82%
Less accumulated depr.	(186,838,884)	(175,564,001)	6.42%
Total noncurrent assets	<u>150,596,190</u>	<u>137,369,312</u>	
Total Assets	<u>267,258,722</u>	<u>239,646,693</u>	
Deferred Outflows of Resources:			
Deferred Outflows for Refundings	997,938	1,230,733	(18.92)%
Deferred Outflows Related to Pensions	5,170,610	18,757,110	(72.43)%
Deferred Outflows Related to OPEB	6,385,469	2,953,848	116.17%
Total Deferred Outflows of Resources	<u>12,554,017</u>	<u>22,941,691</u>	
Current liabilities:			
Payroll taxes	2,716,421	2,214,495	22.66%
Accounts payable	9,704,743	8,574,117	13.18%
Due to other govts	1,970,903	2,025,987	(2.72)%
Accrued wages	1,287,251	2,419,366	(46.79)%
Other liabilities	86,068	77,958	10.40%
Unearned revenue	481,231	316,767	51.94%
Accrued interest payable	190,154	157,415	20.80%
Unamortized premiums/discounts	0	69,771	(100)%
Total current liabilities	<u>16,436,771</u>	<u>15,855,876</u>	

Non-current liabilities:			
Due within one year	10,280,623	8,538,279	20.41%
Due in more than one year	35,505,507	27,251,483	30.29%
Net pension liability	12,732,070	32,178,047	(60.43)%
OPEB liability	29,816,178	24,135,225	23.53%
Total Liabilities	104,771,149	120,506,554	
Deferred Inflows of Resources:			
Deferred Inflows Related to Pensions	7,769,778	1,791,013	333.82%
Deferred Inflows Related to OPEB	3,196,545	3,666,151	(12.80)%
Total Deferred Inflows of Resources	10,966,323	5,457,164	
Net Position:			
Net Investment in Capital Assets	108,887,610	105,337,107	3.37%
Restricted For:			
Debt Service	3,629,384	1,804,086	101.18%
Capital Projects	12,092,784	5,962,455	102.82%
Unrestricted	39,465,489	36,068,662	9.42%
Total Net Position	\$164,075,267	\$149,172,310	

The \$39,465,489 of unrestricted net position represents resources available to fund the programs of the County in subsequent periods.

A large portion of the County's net position (66 percent) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding, less any unamortized bond premiums related to that debt. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

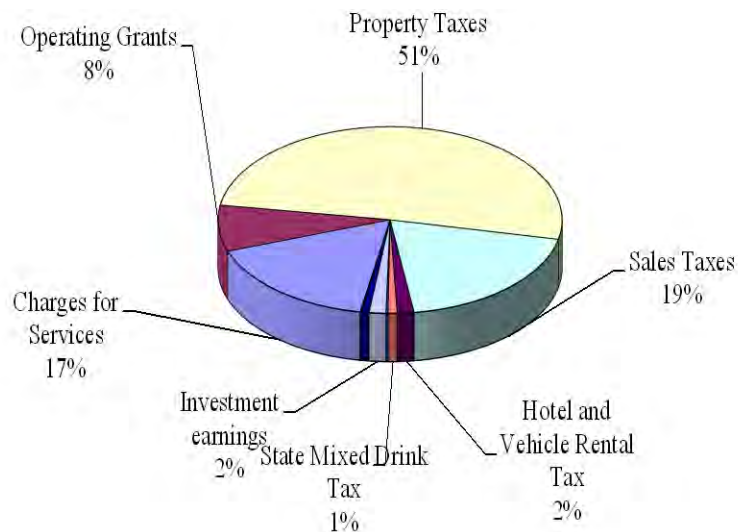
At the end of the current fiscal year, the County is able to report positive balances in all three categories of net position.

Changes in net position. The County's total governmental activity revenues were \$142,925,616. A significant portion, 51 percent, of the County's revenue comes from property taxes. (See Figure A-3.) 17 percent comes from charges for services, 19 percent comes from sales taxes, 8 percent comes from operating grants, 2 percent comes from investment earnings, 2 percent from hotel and vehicle taxes and 1 percent comes from state mixed drink tax.

The total cost of all programs and services was \$128,022,659; 37.39 percent of these costs are for public safety.

The County's net position increased \$14,902,957 during the current fiscal year. The increase in appraised property values led to an increase in property taxes of \$3,085,930. Sales tax collections also increased \$1,367,962. During the prior fiscal year, the County began collecting hotel taxes and vehicle rental taxes. During the current year, these taxes increased \$1,503,385.

**Figure A-3 County
Sources of Revenue for Fiscal Year 2020**



	Governmental Activities		Total Percentage Change 2019-2020
	<u>2020</u>	<u>2019</u>	
Program Revenues:			
Charges for services	\$23,969,166	\$25,449,479	(5.82)%
Operating grants & contrib.	11,399,370	6,563,124	73.69%
Property taxes- general	64,257,874	62,762,777	2.38%
Property taxes- debt service	8,394,859	7,975,886	5.25%
Sales taxes	27,746,649	26,378,687	5.19%
Hotel taxes	1,568,470	541,256	189.78%
Vehicle taxes	671,627	195,456	243.62%
State mixed drink tax	1,217,690	1,510,993	19.41%
Bingo tax proceeds	270,578	248,437	9.10%
Investment earnings	2,257,484	4,829,318	(53.25)%
Contributions	1,038,680	0	100%
Disposal of Property	16,812	272,739	93.84%
Miscellaneous	116,357	134,924	13.76%
Total Revenues	142,975,616	136,863,076	
Expenses:			
General administration	15,577,643	10,981,003	41.86%
Financial administration	4,611,573	4,153,227	11.04%
Judicial	19,583,576	18,616,929	5.19%
Legal	8,987,977	8,032,332	11.89%
Public safety	47,866,638	44,605,672	7.31%
Correctional	9,050,579	8,274,270	9.38%
Facilities	7,387,137	7,199,864	2.60%
Health	255,514	252,410	1.23%
Welfare	487,469	505,778	(3.61)%
Conservation	287,255	303,629	(5.39)%
Elections	2,502,894	1,846,251	35.56%
Culture/Recreation	709,137	671,656	5.58%
Transportation	9,109,461	8,244,135	10.49%
Interest & fiscal charges	1,605,806	1,493,282	7.54%
Total expenses	128,022,659	115,180,437	
Increase (Decrease) in net position			
	14,952,957	21,682,639	(31.04)%
Net position- beginning	149,172,310	127,489,671	17.01%
Increase/(Decrease) in Net Position			
	\$164,125,267	\$149,172,310	10.02%

As mentioned earlier, property tax revenues have increased by \$3,085,930 (4.36 percent). This increase is due to increased appraised property.

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

- The cost of all *governmental* activities this year was \$128,022,659.
- The amount that our taxpayers paid for these activities through property taxes was \$72,652,733.
- Some of the cost was paid by those who directly benefited from the programs \$23,969,166 or
- By grants and contributions \$11,399,370.

Net Cost of Selected County Functions

	Total Cost of Services		Total Change	Net Cost of Services		Total Change
	<u>2020</u>	<u>2019</u>		<u>2020</u>	<u>2019</u>	
Public Safety	47,866,638	44,605,672	7.31%	41,199,308	38,096,248	8.15%
Judicial	19,583,576	18,616,929	5.19%	9,598,648	9,933,513	(3.37)%
Correctional	9,050,579	8,274,270	9.38%	5,696,262	4,679,544	21.73%
General Administration	15,577,643	10,981,003	41.86%	11,860,454	8,976,068	32.13%
Debt Service – Interest & Related Costs	1,605,806	1,493,282	7.54%	1,605,806	1,493,282	7.54%

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$86,414,536, an increase of \$15,254,506 in comparison with the prior year. Approximately 30 percent of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. Approximately 68 percent of the fund balance is restricted to indicate that it is not available for new spending because it is legally restricted for debt service, capital projects, and a variety of other purposes.

The fund balance of the County's general fund increased by \$4,625,995 during the current fiscal year. An increase in appraised property values increased property tax revenue by \$1,404,527. The County's expenditures decreased \$833,727 during the current year.

General Fund Budget vs. Actual Highlights

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

General Administration	\$3,614,988	Savings are attributed to contingencies, professional services, postage, and insurance cost being lower than anticipated as well as the underutilization of salary and benefits in the County Clerk and Information Technology Services. Expenses for software maintenance, and capital outlay for Information Technology Services office were also noted as significantly lower.
Judicial	\$723,367	An underutilization of salary and benefits for the Courts, a decline in criminal witness and investigative expenditures as well as expenses related to jury trials attributed to these savings.
Public Safety	\$3,137,386	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.

Facilities Maintenance	\$826,332	Most of the savings can be credited to lower utility cost and underutilization of salary and benefits.
Capital Outlay	\$235,496	Capital outlay expenditures noted a savings due to projects not expensed during the year for the Information and Technology Services and the Sheriff's office.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2020, the County had invested \$150,596,190 in a broad range of capital assets, including land, equipment, buildings, and vehicles.

	Governmental Activities		Total Percentage Change
	<u>2020</u>	<u>2019</u>	<u>2019-2020</u>
Land	\$3,640,468	\$2,626,788	38.59%
Buildings and improvements	191,212,201	187,159,266	2.17%
Furniture & equipment	61,576,366	57,186,688	7.13%
Infrastructure	58,919,661	58,439,392	.82%
Construction in Progress	22,086,378	7,521,179	193.66%
Totals at historical cost	337,435,074	312,933,313	
Total accumulated depreciation	(186,838,884)	(175,564,001)	6.42%
Net capital assets	<u>\$150,596,190</u>	<u>\$137,369,312</u>	

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

Long Term Debt and Other Outstanding Obligations

At year-end the County had \$88,334,378 in bonds, notes, and other outstanding obligations. More detailed information about the County's debt and other obligations is presented in Note G of the notes to the financial statements.

	Governmental Activities		Total Percentage Change
	<u>2020</u>	<u>2019</u>	<u>2019-2020</u>
Bond payable	\$30,565,000	\$30,505,000	.20%
Tax Notes	0	1,220,000	(100)%
Plus (Less) Deferred amts			
Bond Premium	987,032	1,537,938	(35.82)%
Capital lease payable	11,154,485	0	100%
Accrued Personal Leave	3,079,613	2,526,824	21.88%
Other Post Empl. Benefits	29,816,178	24,135,225	23.53%
Net Pension Liability	12,732,070	32,178,047	60.43%
Total Long Term Debt	<u>\$88,334,378</u>	<u>\$92,103,034</u>	

Bond Ratings

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Net taxable value used for the 2021 budget preparation increased by \$1,053,325,540 or 4.5% from 2020.

These indicators were taken into account when adopting the general fund budget for 2021. Amounts available for appropriation in the general fund budget are \$110,037,788, an increase of 1.2 percent over the final 2020 budget of \$108,672,182. Revenue from property taxes will slightly increase based on the limited growth in Lubbock County. The County will use these increases in revenues to finance programs currently offered.

Expenditures and transfers out are budgeted to increase 3.7 percent to \$115,335,963 over the final 2020 budget of \$111,125,347.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Basic Financial Statements

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

SEPTEMBER 30, 2020

	Primary Government Governmental Activities	Component Unit
ASSETS:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 92,090,828	120,677,000
<i>Investments</i>	10,099,964	156,609,000
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	291,160	14,373,000
<i>Other</i>	12,094,732	101,564,000
<i>Fines, Fees, & Court Costs</i>	660,935	
<i>Inventories</i>		14,813,000
<i>Unamortized Premiums/ Discounts</i>	246,077	
<i>Prepaid Items</i>	1,178,836	13,848,000
<i>Assets whose use is limited or restricted</i>		110,454,000
<i>Other Assets</i>		9,658,000
<i>Land</i>	3,640,468	21,761,000
<i>Buildings</i>	191,212,201	316,274,000
<i>Equipment</i>	61,576,366	279,733,000
<i>Construction In Progress</i>	22,086,378	15,693,000
<i>Infrastructure</i>	58,919,661	
<i>Accumulated Depreciation</i>	(186,838,884)	(363,880,000)
Total Assets	267,258,722	811,577,000
DEFERRED OUTFLOWS OF RESOURCES:		
<i>Deferred Charges for Refundings</i>	997,938	
<i>Deferred Outflows related to Pensions</i>	5,170,610	
<i>Deferred Outflows related to OPEB</i>	6,385,469	
Total Deferred Outflows of Resources	12,554,017	
LIABILITIES:		
<i>Payroll Taxes and Related Items</i>	2,716,421	21,178,000
<i>Accounts Payable</i>	9,704,743	34,481,000
<i>Due to Other Governments</i>	1,970,903	
<i>Accrued Wages</i>	1,287,251	
<i>Other Liabilities</i>	86,068	5,882,000
<i>Unearned Revenue</i>	481,231	
<i>Estimated Health and Insurance Program Settlement</i>		1,372,000
<i>Accrued Interest Payable</i>	190,154	
<i>Noncurrent Liabilities:</i>		
<i>Due within one year</i>	10,280,623	
<i>Due in more than one year</i>	35,505,507	
<i>Net pension liability</i>	12,732,070	
<i>OPEB liability</i>	29,816,178	1,133,000
Total Liabilities	104,771,149	64,046,000
DEFERRED INFLOWS OF RESOURCES:		
<i>Deferred Inflows related to Pensions</i>	7,769,778	
<i>Deferred Inflows related to OPEB</i>	3,196,545	
Total Deferred Inflows of Resources	10,966,323	
NET POSITION:		
Net Investment in Capital Assets	108,887,610	269,581,000
Restricted For:		
Debt Service	3,629,384	
Capital Projects	12,092,784	
Unrestricted	39,465,489	477,950,000
Total Net Position	\$ 164,075,267	747,531,000

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2020

Functions/Programs	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
PRIMARY GOVERNMENT:			
Governmental Activities:			
General Administration	\$ 15,577,643	\$ 1,990,592	\$ 1,726,597
Financial Administration	4,611,573	4,163,630	
Judicial	19,583,576	5,677,677	4,307,251
Legal	8,987,977	999,898	1,010,177
Public Safety	47,866,638	5,750,702	916,628
Correctional	9,050,579	1,039,239	2,315,078
Facilities	7,387,137	889,029	
Health	255,514	101,310	
Welfare	487,469		
Conservation	287,255		
Elections	2,502,894	143,673	145,504
Culture/Recreation	709,137		15,285
Transportation	9,109,461	3,213,416	962,850
Interest and Fiscal Charges	1,605,806		
Total Governmental Activities	128,022,659	23,969,166	11,399,370
Total Primary Government	\$ 128,022,659	\$ 23,969,166	\$ 11,399,370
COMPONENT UNIT:			
University Medical Center- Enterprise	\$ 686,706,000	\$ 688,108,000	\$

General Revenues:

Property Taxes, Levied for General Purposes

Property Taxes, Levied for Debt Purposes

Sales Taxes

Hotel Taxes

Vehicle Rental Taxes

State Mixed Drink Tax

Bingo Tax Proceeds

Unrestricted Investment Earnings

Contributions

Miscellaneous

Disposal of Property

Total General Revenues

Change in Net Position

Net Position - Beginning

Net Position - Ending

The accompanying notes are an integral part of this statement.

Net (Expense) Changes in	Revenue and Net Position
Governmental Activities	Component Unit
\$ (11,860,454)	
(447,943)	
(9,598,648)	
(6,977,902)	
(41,199,308)	
(5,696,262)	
(6,498,108)	
(154,204)	
(487,469)	
(287,255)	
(2,213,717)	
(693,852)	
(4,933,195)	
(1,605,806)	
(92,654,123)	
(92,654,123)	
	\$ 1,402,000
64,257,874	23,267,000
8,394,859	
27,746,649	
1,568,470	
671,627	
1,217,690	
270,578	
2,257,484	11,273,000
1,038,680	
116,357	25,886,000
16,812	
107,557,080	60,426,000
14,902,957	61,828,000
149,172,310	685,703,000
\$ 164,075,267	\$ 747,531,000

LUBBOCK COUNTY, TEXAS

BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2020

	General Fund	Permanent Improvement Fund
ASSETS		
Assets:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 33,407,205	\$ 3,168,278
<i>Investments</i>	3,971,736	359,720
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	248,222	8,364
<i>Other</i>	7,574,188	1,113
<i>Fines, Fees, & Court Costs</i>	660,935	
<i>Due from Other Funds</i>	647	
<i>Unamortized Premium/Discounts</i>	246,077	
<i>Prepaid Items</i>	846,074	290,582
Total Assets	<u>\$ 46,955,084</u>	<u>\$ 3,828,057</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
Liabilities:		
<i>Payroll Taxes and Related Items</i>	\$ 2,137,590	\$
<i>Accounts Payable</i>	2,247,390	973,488
<i>Due to Other Governments</i>	646,573	
<i>Due to Other Funds</i>		
<i>Accrued Wages</i>	1,017,565	
<i>Other Liabilities</i>	86,068	
<i>Unearned Revenue:</i>		
<i>Other</i>	26,093	
Total Liabilities	<u>6,161,279</u>	<u>973,488</u>
Deferred Inflows of Resources:		
<i>Fines, Fees, & Court Costs</i>	660,935	
<i>Unavailable Revenue- Property Taxes</i>	173,846	5,858
Total Deferred Inflows of Resources	<u>834,781</u>	<u>5,858</u>
Fund Balances		
<i>Nonspendable</i>	846,074	290,582
<i>Restricted For:</i>		
<i>Debt Service</i>		
<i>Capital Projects</i>		
<i>County Road Construction & Maintenance</i>		
<i>Parks and Recreation</i>		
<i>Building Construction & Improvement</i>		2,558,129
<i>Juvenile Services</i>		
<i>Information and Technology</i>		
<i>Election Services</i>		
<i>Dispute Resolution</i>		
<i>Criminal Justice</i>		
<i>Child & Family Services</i>		
<i>Law Library Program</i>		
<i>Records Preservation</i>		
<i>Court House Security</i>		
<i>Historical Preservation Programs</i>		
<i>Public Defender Program</i>		
<i>Inmate Welfare</i>		
<i>Committed For:</i>		
<i>Committed Capital Improvements</i>	12,275,000	
<i>Assigned For:</i>		
<i>Insurance Claims</i>	875,000	
<i>Unassigned</i>	25,962,950	
Total Fund Balances	<u>39,959,024</u>	<u>2,848,711</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 46,955,084</u>	<u>\$ 3,828,057</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

Regional Public Defender- Capital	Other Governmental Funds	Total Governmental Funds
\$ 2,000,289	\$ 38,794,347	\$ 77,370,119
83,545	3,867,403	8,282,404
	34,574	291,160
2,500,865	2,000,937	12,077,103
		660,935
		647
		246,077
15,284	26,896	1,178,836
<u>\$ 4,599,983</u>	<u>\$ 44,724,157</u>	<u>\$ 100,107,281</u>
\$ 149,568	\$ 429,263	\$ 2,716,421
36,768	3,027,728	6,285,374
1,324,330		1,970,903
	647	647
79,576	190,110	1,287,251
		86,068
	455,137	481,230
<u>1,590,242</u>	<u>4,102,885</u>	<u>12,827,894</u>
		660,935
	24,212	203,916
	<u>24,212</u>	<u>864,851</u>
15,284	26,896	1,178,836
	3,629,384	3,629,384
	12,092,784	12,092,784
	3,576,663	3,576,663
	1,318,977	1,318,977
		2,558,129
	6,326,913	6,326,913
	814,595	814,595
	508,400	508,400
	1,048	1,048
	1,276,493	1,276,493
	284,745	284,745
	10,411	10,411
	7,229,275	7,229,275
	15,125	15,125
	13,494	13,494
2,994,457		2,994,457
	3,471,857	3,471,857
		12,275,000
		875,000
<u>3,009,741</u>	<u>40,597,060</u>	<u>25,962,950</u>
<u>\$ 4,599,983</u>	<u>\$ 44,724,157</u>	<u>\$ 100,107,281</u>

LUBBOCK COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020*

Total fund balances - governmental funds balance sheet \$ 86,414,536

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.	150,596,190
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	203,915
The assets and liabilities of internal service funds are included in governmental activities in the SNP.	13,136,529
Payables for bond principal which are not due in the current period are not reported in the funds.	(20,675,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(11,154,485)
Payables for bond interest which are not due in the current period are not reported in the funds.	(190,154)
Payables for accrued personal leave which are not due in the current period are not reported in the funds.	(3,079,611)
Payables for tax road bond principal which are not due in the current period are not reported in the funds.	(4,805,000)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.	660,935
Deferred charges for bonds are deferred in the SNP but not in the funds.	997,938
Payables for special tax revenue bond principal which are not due in the current period are not reported in the funds.	(5,085,000)
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(12,732,070)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(7,769,778)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	5,170,610
Bond and tax note premiums are amortized in the SNA but not in the funds.	(987,034)
Recognition of the County's proportionate share of the net OPEB liability is not reported in the funds.	(29,816,178)
Deferred Resource Inflows related to the OPEB plan are not reported in the funds.	(3,196,545)
Deferred Resource Outflows related to the OPEB plan are not reported in the funds.	6,385,469

Net position of governmental activities - Statement of Net Position \$ 164,075,267

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2020

	General Fund	Permanent Improvement Fund
Revenue:		
Taxes		
Property Tax	\$ 61,632,968	\$ 2,134,575
Sales Tax	27,746,649	
Hotel Tax		
Vehicle Rental Tax		
Licenses and permits	194,201	
Intergovernmental	4,277,780	
Fees of Office	2,859,246	
Commissions	4,317,772	
Charges for Services	2,106,023	
Fines and Forfeitures	613,261	
Investment Earnings	1,193,336	35,790
Other	1,565,277	499,211
Total revenues	<u>106,506,513</u>	<u>2,669,576</u>
Expenditures:		
Current:		
General Administration	12,233,635	
Financial Administration	4,478,091	
Judicial	13,546,601	
Legal	6,866,519	
Public Safety	39,679,703	
Correctional	269,933	
Facilities	5,796,943	40,741
Health	254,592	
Welfare	476,461	
Conservation	274,644	
Elections	2,099,759	
Culture/Recreation	237,105	
Transportation	175,720	
Capital Outlay	2,781,675	15,010,472
Debt Service:		
Principal Retirement		
Interest and Fiscal Charges		
Bond Issuance Costs		
Total expenditures	<u>89,171,381</u>	<u>15,051,213</u>
Excess (deficiency) of revenues (under) expenditures	17,335,132	(12,381,637)
Other financing sources (uses):		
Transfers in	2,500,000	2,013,482
Transfers out	(15,209,137)	
Proceeds from Capital Lease		11,154,485
Issuance of Special Tax Revenue Bonds		
Total other financing sources (uses)	<u>(12,709,137)</u>	<u>13,167,967</u>
Net change in fund balances	4,625,995	786,330
Fund balances/equity, October 1	35,333,029	2,062,381
Fund balances/equity, September 30	<u>\$ 39,959,024</u>	<u>\$ 2,848,711</u>

The accompanying notes are an integral part of this statement.

Regional Public Defender- Capital	Other Governmental Funds	Total Governmental Funds
\$	\$ 8,821,773	\$ 72,589,316
		27,746,649
	1,568,470	1,568,470
	671,627	671,627
		194,201
6,315,543	6,604,712	17,198,035
	2,049,421	4,908,667
		4,317,772
	3,757,698	5,863,721
	185,431	798,692
16,269	324,315	1,569,710
	1,934,134	3,998,622
<u>6,331,812</u>	<u>25,917,581</u>	<u>141,425,482</u>
	1,193,881	13,427,516
		4,478,091
5,501,102	212,649	19,260,352
	1,776,937	8,643,456
	2,150,915	41,830,618
	8,321,873	8,591,806
		5,837,684
		254,592
		476,461
		274,644
	362,538	2,462,297
	360,744	597,849
	6,707,642	6,883,362
	6,514,315	24,306,462
	6,245,000	6,245,000
	1,250,166	1,250,166
	90,105	90,105
<u>5,501,102</u>	<u>35,186,765</u>	<u>144,910,461</u>
830,710	(9,269,184)	(3,484,979)
103,114	17,759,073	22,375,669
	(4,666,532)	(19,875,669)
		11,154,485
	5,085,000	5,085,000
<u>103,114</u>	<u>18,177,541</u>	<u>18,739,485</u>
933,824	8,908,357	15,254,506
2,075,917	31,688,703	71,160,030
<u>\$ 3,009,741</u>	<u>\$ 40,597,060</u>	<u>\$ 86,414,536</u>

LUBBOCK COUNTY, TEXAS

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020*

Net change in fund balances - total governmental funds	\$ 15,254,506
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	24,306,462
The depreciation of capital assets used in governmental activities is not reported in the funds.	(11,900,464)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(217,800)
Donations of capital assets increase net position in the SOA but not in the funds.	1,038,680
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	63,417
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	4,815,000
Repayment of tax note principal is an expenditure in the funds but is not an expense in the SOA.	1,220,000
Repayment of tax road bond principal is an expenditure in the funds but is not an expense in the SOA.	210,000
(Increase) decrease in accrued interest from beginning of period to end of period.	(32,739)
The net revenue (expense) of internal service funds is reported with governmental activities.	(1,408,980)
Personal leave is reported as the amount earned in the SOA but as the amount paid in the funds.	(552,788)
Revenues in the SOA for court fines not providing current financial resources are not reported in the funds.	(71,947)
Proceeds of special tax revenue bonds do not provide revenue in the SOA, but are reported as current resources in the fund.	(5,085,000)
Bond premiums and similar items are reported in the funds but not in the SOA.	550,906
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(11,154,485)
Bond charges are deferred in the SOA but not in the funds.	(232,796)
Pension contributions made before the measurement date and during the previous FY were expended and reduced NPL.	(4,619,250)
Pension contributions made after the measurement date but in current FY were de-expended & recorded as deferred resource outflows.	5,061,904
The County's share of the unrecognized deferred inflows and outflows for the pension plan was amortized.	(4,525,175)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	3,963,234
OPEB contributions made before the measurement date and during the previous FY were expended and reduced OPEB liability.	(468,942)
OPEB contributions made after the measurement date but in current FY were de-expended & recorded as deferred resource outflows.	559,618
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.	(1,870,404)
Change in net position of governmental activities - Statement of Activities	\$ <u>14,902,957</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2020

	Internal Service Funds
ASSETS:	
Current Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 14,720,709
<i>Investments</i>	1,817,560
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	17,629
Total Current Assets	<u>16,555,898</u>
Total Assets	<u>\$ 16,555,898</u>
LIABILITIES:	
Current Liabilities:	
<i>Accounts Payable</i>	\$ 3,419,369
Total Current Liabilities	<u>3,419,369</u>
Total Liabilities	<u>3,419,369</u>
NET POSITION:	
Restricted For:	
<i>Workers Compensation Claims</i>	5,505,939
<i>Health Insurance Claims</i>	7,630,590
Total Net Position	<u>\$ 13,136,529</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Internal Service Funds
OPERATING REVENUES:	
<i>Other operating revenue</i>	\$ 12,879,425
Total Operating Revenues	<u>12,879,425</u>
OPERATING EXPENSES:	
<i>Professional Services</i>	30,000
<i>Administration</i>	1,419,579
<i>Insurance/Bonds</i>	132,825
<i>Paid Claims</i>	10,342,880
Total Operating Expenses	<u>11,925,284</u>
Operating Income (Loss)	<u>954,141</u>
NON-OPERATING REVENUES (EXPENSES):	
<i>Investment Earnings</i>	136,880
Total Non-operating Revenues (Expenses)	<u>136,880</u>
Net Income (Loss) before Operating Transfers	1,091,021
TRANSFERS	
<i>Transfers Out</i>	(2,500,000)
Total Transfers	<u>(2,500,000)</u>
Net Income (Loss) after Operating Transfers	(1,408,979)
Net Position, October 1	14,545,508
Net Position, September 30	<u>\$ 13,136,529</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Internal Service Funds
Cash Flows from Operating Activities:	
<i>Interfund Services Provided and Used</i>	\$ 13,238,916
<i>Cash Payments to Suppliers for Goods and Services</i>	(11,611,644)
Net Cash Provided (Used) by Operating Activities	1,627,272
Cash Flows from Non-capital Financing Activities:	
<i>Transfers From (To) Other Funds</i>	(2,500,000)
Net Cash Provided (Used) by Non-capital Financing Activities	(2,500,000)
Cash Flows from Investing Activities:	
<i>Proceeds from Sale and Maturities of Securities</i>	9,055,683
<i>Interest and Dividends on Investments</i>	136,880
Net Cash Provided (Used) for Investing Activities	9,192,563
Net Increase (Decrease) in Cash and Cash Equivalents	8,319,835
Cash and Cash Equivalents at Beginning of Year	6,400,874
Cash and Cash Equivalents at End of Year	\$ 14,720,709
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ 954,141
<i>Decrease (Increase) in Receivables</i>	359,491
<i>Increase (Decrease) in Accounts Payable</i>	313,640
Total Adjustments	673,131
Net Cash Provided (Used) by Operating Activities	\$ 1,627,272

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

SEPTEMBER 30, 2020

	Agency Funds
ASSETS AND OTHER DEBITS	
Assets:	
<i>Pooled Cash & Cash Equivalents</i>	\$ 11,984,963
Receivables (net of allowances for uncollectibles):	
<i>Other</i>	30,953
<i>Prepaid items</i>	14,825
Total Assets and Other Debits	<u>\$ 12,030,741</u>
LIABILITIES, EQUITY AND OTHER CREDITS	
Liabilities:	
<i>Payroll Taxes and Related Items</i>	\$ 172,603
<i>Accounts Payable</i>	67,524
<i>Due to Other Governments</i>	665,355
<i>Accrued Wages</i>	119,907
<i>Due to Trust Beneficiaries</i>	7,387,700
<i>Other Liabilities</i>	3,617,652
Total Liabilities	<u>12,030,741</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 12,030,741</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

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

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

Included with the reporting entity:

Lubbock County Hospital District. Lubbock County Hospital District was established to furnish medical aid and hospital care to citizens of Lubbock County. Commissioners' Court of the County approves the Hospital District's budget, appoints the Board of Managers and sets the District's tax rate. The Hospital District's boundaries are the County and the governing authority for the Hospital District is the Board of Hospital Managers. They oversee the operations and promulgate the rules and regulations for the District. The Hospital District fits the criteria of a component unit of Lubbock County, Texas. The financial statements of University Medical Center are included as a discretely presented component unit in these financial statements. A complete set of the December 31, 2019 financial statements for University Medical Center, Lubbock, Texas may be obtained at the administrative office:

University Medical Center
603 Indiana Ave
Lubbock, Texas 79413

Excluded from the reporting entity:

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

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

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

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

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

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

The County reports the following major governmental funds:

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

In addition, the County reports the following fund types:

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

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

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

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

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

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

b. Measurement Focus, Basis of Accounting

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

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. Financial Statement Amounts

a. Cash and Cash Equivalents

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

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

b. Property Taxes

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

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

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

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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 TCDS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

g. Personal Leave

County employees earn personal leave in varying amounts and do not earn sick leave. Unused personal leave may be accumulated up to 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.

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

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

h. Postemployment Benefits Other Than Pensions (OPEB)

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

i. Interfund Activity

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

j. Use of Estimates

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

k. Unearned Revenue

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

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

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

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

n. Deferred Outflows and Inflows of Resources

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

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

o. Fund Balances - Governmental Funds

Fund balances of the governmental funds are classified as follows:

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

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

The County has committed the following amounts for capital improvements:

Constable deputies equipment	\$ 144,000
CRTC renovations Phase IV	2,925,000
916 main roof replacement	575,000
Loop 88 right of way costs	1,250,000
Woodrow road	841,000
Detention center flooring	800,000
LCJJC 12 classroom addition	2,000,000
916 main 1st floor renovations	2,740,000
APO relocation	1,000,000

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

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

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

p. Net Position Flow Assumption

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

4. Implementation of New Standards

In the current fiscal year, the County did not implement any new standards from the Governmental Accounting Standards Board (GASB).

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

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

<u>Violation</u>	<u>Action Taken</u>
Expenditures exceeded appropriations in the following areas:	The County will review its procedures for amending the budget.

General Fund:	
Elections	\$ 119,325
Transfers Out	100,715
Permanent Improvement Fund:	
Capital Outlay	9,914,600
Dispute Resolution Fund:	
Transfers Out	16,070
Courthouse Security Fund:	
Salaries and Benefits	1,445
Inmate Supply Fund:	
Supplies	1,476
SPATF Grant CDA Fund:	
Salaries and Benefits	1,224

C. Deposits and Investments

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

Cash Deposits:

At September 30, 2020, the carrying amount of the County's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$104,075,791 and the bank balance was \$110,429,535. The County's cash deposits at September 30, 2020 and during the year ended September 30, 2020, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

Investments:

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

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

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

The County's investment at September 30, 2020 are shown below.

Investment or Investment Type	Weighted Average Maturity In Years	Fair Value
Federal National Mortgage Association	11.191	\$ 8,093,664
Federal Home Loan Mortgage Corporation	15.00	2,006,300
Total Investments		<u>\$ 10,099,964</u>

Portfolio Weighted Average Maturity 26

Investment income reported on the financial statements includes unrealized gains on investments in the amount of \$253,148.

The University Medical Center (Component Unit) had the following investments and maturities as of December 31, 2019:

Type	Fair Value	Maturities in Years		
		Less Than 1	1-5	6-10
Money Market Mutual Funds	\$ 1,449,000	\$ 1,449,000	\$	\$
Investment Pools	100,560,000	100,560,000		
U.S. Agencies Obligations	122,665,000	36,947,000	69,348,000	16,370,000
Corporate Bonds	2,589,000	101,000	1,851,000	637,000
		<u>\$ 139,057,000</u>	<u>\$ 71,199,000</u>	<u>\$ 17,007,000</u>
Equity Securities	7,958,000			
Mutual Funds	751,000			
	<u>\$ 235,972,000</u>			

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Analysis of Specific Deposit and Investment Risks:

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

a. Credit Risk

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

At September 30, 2020, the County's investments, other than those which are obligations of or guaranteed by the U. S. Government, are rated as to credit quality as follows:

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

b. Custodial Credit Risk

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

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

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

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

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

c. Concentration of Credit Risk

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

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED SEPTEMBER 30, 2020

d. Interest Rate Risk

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

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

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

e. Foreign Currency Risk

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

As of September 30, 2020, the following are the County's pooled cash and cash equivalents with respective maturities and credit rating:

Type of Deposit	Fair Value	Percentage	Maturity in Less Than One Year	Maturity in 1-10 Years	Maturity in Over 10 Years	Credit Rating
Cash	\$18,493,051	17.77%	\$18,493,051			N/A
Total Cash	18,493,051	17.77%	18,493,051			
Investment Pools:						
Texpool	85,582,740	82.23%	85,582,740			AAAm
Total Investment Pools	85,582,740	82.23%	85,582,740			
Total Pooled Cash and Cash Equivalents	\$104,075,791	100.00%	\$104,075,791			

Investment Accounting Policy

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

Public Funds Investment Pools

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

As of September 30, 2020, Lubbock County had the following investments subject to the fair value measurement:

Fair Value Measurements Using:

Investment by Fair Value Level	Balance 09/30/20	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities:				
Federal National Mortgage Association	\$ 8,093,664	\$ 8,093,664		\$
Federal Home Loan Mortgage Corporation	2,006,300	2,006,300		
Total Debt Securities	10,099,964	10,099,964		
Total Investments by Fair Value Level	\$ 10,099,964	\$ 10,099,964		\$

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

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

D. Receivables

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

	Governmental			Other
	General	Permanent Improvement Fund	Regional Public Defender	Governmental Funds
Receivables				
Taxes	\$ 2,662,211	\$ 89,710		370,767
Fines, Fees, & Court Costs	826,169			
Other	7,574,188	1,113	2,500,865	2,000,937
Total Gross Receivables	11,062,568	90,823	2,500,865	2,371,704
Less: Allowance for Uncollectible Accounts				
Taxes	(2,413,989)	(81,346)		(336,193)
Fines, Fees, & Court Costs	(165,234)			
Net Total Receivables	\$ 8,483,345	\$ 9,477	\$ 2,500,865	2,035,511

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Proprietary Internal Service	Fiduciary Agency	Total
Receivables			
Taxes	\$	\$	\$ 3,122,688
Fines, Fees & Court Costs			826,169
Other	17,629	30,953	12,125,685
Total Gross Receivables	17,629	30,953	16,074,542
Less: Allowance for Uncollectible Accounts			
Taxes			(2,831,528)
Fines, Fees, & Court Costs			(165,234)
Net Total Receivables	\$ 17,629	\$ 30,953	\$ 13,077,780

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

Taxes	\$ 15,551,000
Medicare	26,773,000
Medicaid	11,310,000
Other Third-Party Payers	95,444,000
Patients	60,737,000
Supplemental Medicaid Funding	14,783,000
Estimated Amounts Due from Third-Party Payers	1,581,000
	226,179,000
Less Allowance for Uncollectible Patient Accounts	(109,064,000)
Less Allowance for Uncollectible Property Taxes	(1,178,000)
	\$ 115,937,000

E. Capital Assets

Capital asset activity for the year ended September 30, 2020, was as follows:

	Beginning Balances	Increases	Decreases/ Transfers	Ending Balances
Governmental activities:				
<i>Capital assets not being depreciated:</i>				
Land	\$ 2,626,788	\$ 1,013,680	\$	\$ 3,640,468
Construction in progress	7,521,179	16,327,399	1,762,200	22,086,378
Total capital assets not being depreciated	10,147,967	17,341,079	1,762,200	25,726,846
<i>Capital assets being depreciated:</i>				
Buildings and improvements	187,159,266	2,574,222	(1,478,713)	191,212,201
Infrastructure	58,439,392	480,269		58,919,661
Furniture and equipment	57,186,688	4,949,571	559,893	61,576,366
Total capital assets being depreciated	302,785,346	8,004,062	(918,820)	311,708,228
Less accumulated depreciation for:				
Buildings and improvements	(84,969,236)	(5,417,163)		(90,386,399)
Infrastructure	(55,877,276)	(1,094,887)		(56,972,163)
Furniture and equipment	(34,717,489)	(5,388,413)	(625,580)	(39,480,322)
Total accumulated depreciation	(175,564,001)	(11,900,463)	(625,580)	(186,838,884)
Total capital assets being depreciated, net	127,221,345	(3,896,401)	(1,544,400)	124,869,344
Governmental activities capital assets, net	\$ 137,369,312	\$ 13,444,678	\$ 217,800	\$ 150,596,190

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

Depreciation was charged to functions as follows:

General Government	\$ 2,026,537
Financial Administration	7,360
Judicial	1,638
Legal	147,093
Public Safety	5,487,766
Correctional	342,221
Facilities	1,505,624
Sanitation	4,560
Conservation	9,506
Elections	11,394
Culture and Recreation	112,202
Transportation	2,244,562
	<u>\$ 11,900,463</u>

	Beginning Balances	Increases	Decreases/ Transfers	Ending Balances
University Medical Center (Component Unit)				
<i>Capital assets not being depreciated:</i>				
Land	\$ 9,484,000	\$ 276,000	\$ 1,265,000	\$ 8,495,000
Construction in progress	8,854,000	15,872,000	9,033,000	15,693,000
Total capital assets not being depreciated	<u>18,338,000</u>	<u>16,148,000</u>	<u>10,298,000</u>	<u>24,188,000</u>
<i>Capital assets being depreciated:</i>				
Land Improvements	11,540,000	26,000	(1,700,000)	13,266,000
Building and improvements	306,748,000	2,924,000	(6,602,000)	316,274,000
Equipment	291,928,000	19,442,000	34,968,000	276,402,000
Leasehold improvements	3,291,000		(40,000)	3,331,000
Total capital assets being depreciated	<u>613,507,000</u>	<u>22,392,000</u>	<u>26,626,000</u>	<u>609,273,000</u>
Less accumulated depreciation for:				
Land Improvements	(9,925,000)	(571,000)		(10,496,000)
Building and improvements	(129,220,000)	(11,147,000)	(114,000)	(140,253,000)
Equipment	(223,254,000)	(23,349,000)	(35,516,000)	(211,087,000)
Leasehold improvements	(1,807,000)	(237,000)		(2,044,000)
Total accumulated depreciation	<u>(364,206,000)</u>	<u>(35,304,000)</u>	<u>(35,630,000)</u>	<u>(363,880,000)</u>
Total capital assets being depreciated, net	<u>249,301,000</u>	<u>(12,912,000)</u>	<u>(9,004,000)</u>	<u>245,393,000</u>
University Medical Center (Component Unit), net	<u>\$ 267,639,000</u>	<u>\$ 3,236,000</u>	<u>\$ 1,294,000</u>	<u>\$ 269,581,000</u>

F. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2020, consisted of the following:

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2020, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General Fund	Regional Public Defender	\$ 103,114	Supplement other funds sources
General Fund	Permanent Improvement Fund	2,013,482	Supplement other funds sources
General Fund	Other Governmental Funds	13,092,541	Supplement other funds sources
Other Governmental Funds	Other Governmental Funds	4,666,532	Supplement other funds sources
Internal Service Fund	General Fund	2,500,000	Supplement other funds sources
	Total	\$ 22,375,669	

G. Long-Term Obligations

General Obligation Refunding Bonds, Series 2013

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

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

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

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2021	\$ 635,000	\$ 163,175	\$ 798,175
2022	655,000	140,550	795,550
2023	680,000	113,850	793,850
2024	875,000	87,125	962,125
2025	905,000	55,900	960,900
2026	945,000	18,900	963,900
Totals	\$ 4,695,000	\$ 579,500	\$ 5,274,500

General Obligation Refunding Bonds, Series 2016

During the 2017 fiscal year, the County issued General Obligation Refunding Bonds, Series 2016 to refund the County's outstanding General Obligation Refunding Bonds, Series 2007 in order to lower the overall debt service requirements of the County. The bonds are issued as serial bonds maturing February 15, 2017 through February 2023.

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

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	5.00%	\$ 15,980,000
		\$ 15,980,000

LUBBOCK COUNTY, TEXAS**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED SEPTEMBER 30, 2020**

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2021	\$ 5,065,000	\$ 672,375	\$ 5,737,375
2022	5,320,000	412,750	5,732,750
2023	5,595,000	139,875	5,734,875
Totals	\$ 15,980,000	\$ 1,225,000	\$ 17,205,000

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 February 15, 2020 through February 15, 2040.

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

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	2.00%	435,000
Governmental Activities	2.25%	455,000
Governmental Activities	2.375%	475,000
Governmental Activities	2.50%	495,000
Governmental Activities	2.625%	525,000
Governmental Activities	4.00%	\$ 2,420,000
		\$ 4,805,000

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2021	\$ 1,120,000	\$ 130,775	\$ 1,250,775
2022		108,375	108,375
2023		108,375	108,375
2024	165,000	105,075	270,075
2025	170,000	98,375	268,375
2026-2030	965,000	381,375	1,346,375
2031-2035	1,125,000	223,916	1,348,916
2036-2040	1,260,000	82,853	1,342,853
Totals	\$ 4,805,000	\$ 1,239,119	\$ 6,044,119

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 September 2021 through September 2030.

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

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	3.19%	\$ 5,085,000
		\$ 5,085,000

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2021	\$ 400,000	\$ 204,566	\$ 604,566
2022	460,000	149,451	609,451
2023	470,000	134,778	604,778
2024	485,000	119,785	604,785
2025	505,000	104,313	609,313
2026-2030	2,765,000	270,193	3,035,193
Totals	<u>\$ 5,085,000</u>	<u>\$ 983,086</u>	<u>\$ 6,068,086</u>

Capital Leases

Commitments under capitalized lease agreements for energy efficient facility and infrastructure upgrades provide for minimum future lease payments as of September 30, 2020, as follows:

<u>Year Ending September 30:</u>	
2021	\$ 856,388
2022	842,149
2023	854,720
2024	867,669
2025	881,004
2026-2030	4,619,508
2031-2035	4,912,246
Total Minimum Rentals	<u>\$ 13,833,684</u>
Less Amounts Representing Interest	<u>(2,679,199)</u>
Present Value of Minimum Rentals	<u>\$ 11,154,485</u>
Rental Expenditures in 2020	<u>\$ _____</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, 2020, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds/Certificates of Obligation Payable					
Gen. oblig. refunding bds, 2013	\$ 4,695,000	\$	\$	\$ 4,695,000	\$ 635,000
Gen. oblig. refunding bds, 2016	20,795,000		4,815,000	15,980,000	5,065,000
Limited Tax Notes	1,220,000		1,220,000		
Unlimited Tax Road bds, 2019	5,015,000		210,000	4,805,000	1,120,000
Special Tax Revenue bds, 2020		5,085,000		5,085,000	400,000
Plus (Less) Deferred Amounts					
Bond Premiums	1,537,938		550,906	987,032	429,482
Capital Lease Payable		11,154,485		11,154,485	352,229
Accrued Personal Leave	2,526,824	6,997,909	6,445,120	3,079,613	2,278,912
Other Post-Employment Benefits	24,135,225	6,409,093	728,140	29,816,178	
Net Pension Liability	32,178,047	27,887,213	47,333,190	12,732,070	
Total governmental activities	<u>\$ 92,103,034</u>	<u>\$ 57,533,700</u>	<u>\$ 61,302,356</u>	<u>\$ 88,334,378</u>	<u>\$ 10,280,623</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 THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2020 for University Medical Center (Component Unit), are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
University Medical Center (Component Unit)					
Other Post-Employment Benefits	\$ 1,109,000	\$ 24,000	\$	\$ 1,133,000	\$
Total governmental activities	\$ 1,109,000	\$ 24,000	\$	\$ 1,133,000	\$

Advance Refunding of Debt

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

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

Bond Issue	Maturity Date	Interest Rate	Amount
Gen Oblig Refunding Bonds, Series 2007	02/15/21	4.500%	5,650,000
Gen Oblig Refunding Bonds, Series 2007	02/15/22	4.500%	5,910,000
Gen Oblig Refunding Bonds, Series 2007	02/15/23	4.500%	6,180,000
Total			\$ 17,740,000

Certificate of Obligation Issue	Maturity Date	Interest Rate	Amount
Certificates of Obligation, Series 2006	02/15/21	4.40%	755,000
Certificates of Obligation, Series 2006	02/15/22	4.40%	790,000
Certificates of Obligation, Series 2006	02/15/23	4.50%	825,000
Certificates of Obligation, Series 2006	02/15/24	4.50%	865,000
Certificates of Obligation, Series 2006	02/15/25	4.50%	900,000
Certificates of Obligation, Series 2006	02/15/26	4.50%	945,000
Total			\$ 5,080,000

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.

H. Commitments Under Noncapitalized Leases

Commitments under operating (noncapitalized) lease agreements for facilities and equipment provide for minimum future rental payments as of September 30, 2020, as follows:

<u>Year Ending September 30,</u>	
2021	\$ 138,487
2022	81,537
Total Minimum Rentals	\$ 220,024
 Rental Expenditures in 2020	 \$ 138,487

I. Risk Management

Lubbock County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, general liability, auto liability, law enforcement liability, public official liability, unemployment, and natural disasters. During fiscal year 2020, 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, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

University Medical Center (Component Unit)

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

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

Activity in the University Medical Center's self-insured general and professional claims liability during 2019 is summarized below:

Balance, Beginning of Year	\$	589,000
Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years		159,000
Claims and Expenses Paid, Net		<u>(1,000)</u>
Balance, End of Year	\$	<u>747,000</u>

J. Workers' Compensation

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

Claims information is as follows:

Actuarial Date	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2018	\$ 2,036,262	\$ 154,014	\$ 530,302	\$ 1,659,974
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

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 THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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 2019 is summarized below:

Balance, Beginning of Year	\$ 2,524,000
Current year claims incurred and changes in estimates for claims incurred in prior years	702,000
Claims and expenses paid, net	<u>(1,059,000)</u>
Balance, End of Year	\$ <u>2,167,000</u>

K. Pension Plan

1. Plan Description

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

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

2. Benefits Provided

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

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Employees covered by benefit terms:

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	566
Inactive employees entitled to but not yet receiving benefits	878
Active employees	1,235
Total covered employees	<u>2,679</u>

3. Contributions

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

Employees for the County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 10.50% and 11.11% in calendar years 2019 and 2020, respectively. The County's contributions to TCDRS for the year ended September 30, 2020 were 6,810,520, and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2019, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.75% per year
Overall payroll growth	3.25% per year
Investment Rate of Return	8.00%, net of pension plan investment expense, including inflation

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

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

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

Actuarial assumptions used in the December 31, 2019, valuation were based on the results of actuarial experience studies. The experience study in TCDRS was for the period January 1, 2013 through December 31, 2016.

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

The long-term expected rate of return on pension plan investments was determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on April 2020 information for a 10- year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017. See Milliman's TCDRS Investigation of Experience report for the period January 1, 2013-December 31, 2016 for more details.

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	14.50%	5.20%
Private Equity	20.00%	8.20%
Global Equities	2.50%	5.50%
International Equities-Developed	7.00%	5.20%
International Equities-Emerging	7.00%	5.70%
Investment-Grade Bonds	3.00%	-0.20%
Strategic Credit	12.00%	3.14%
Direct Lending	11.00%	7.16%
Distressed Debt	4.00%	6.90%
REIT Equities	3.00%	4.50%
Master Limited Partnerships (MLPs)	2.00%	8.40%
Private Real Estate Partnerships	6.00%	5.50%
Hedge Funds	8.00%	2.30%
Total	100.00%	

Discount Rate

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

Development of the Single Discount Rate:

	2019
Single Discount Rate	8.10%
Long-Term Expected Rate of Return	8.10%
Long-Term Municipal Bond Rate	N/A

Last year ending December 31 in the 100 year
projection period for which projected benefit
payments are fully funded

N/A

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

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.

Changes in Net Pension Liability	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2018	\$ 245,458,496	\$ 213,280,449	\$ 32,178,047
Changes for the year			
Service cost	7,646,003		7,646,003
Interest	20,052,644		20,052,644
Change of benefit terms			
Effect of economic/demographic gains or losses	(1,674,151)		(1,674,151)
Changes of assumptions			
Contributions - employer		6,373,347	(6,373,347)
Contributions - employee		4,248,903	(4,248,903)
Net investment income		35,025,591	(35,025,591)
Benefit payments, including refunds of employee contributions	(11,302,012)	(11,302,012)	
Administrative expense		(188,565)	188,565
Other changes		11,197	(11,197)
Net changes	\$ 14,722,484	\$ 34,168,461	\$ (19,445,977)
Balance at 12/31/2019	\$ 260,180,980	\$ 247,448,910	\$ 12,732,070

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

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

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
County's net pension liability	\$ 48,253,055	\$ 12,732,070	\$ (16,848,042)

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 THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

For the year ended September 30, 2020, the County recognized pension expense of \$6,935,289.

At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$	\$ 1,864,532
Changes in actuarial assumptions	\$ 108,705	\$
Difference between projected and actual investment earnings	\$	\$ 5,905,246
Contributions subsequent to the measurement date	\$ 5,061,905	\$
Total	<u>\$ 5,170,610</u>	<u>\$ 7,769,778</u>

\$5,061,905 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, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended Dec. 31:	
2020	\$ (2,120,987)
2021	(2,212,400)
2022	229,095
2023	(3,556,781)
2024	
Thereafter	

L. Health Care Coverage

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The fund services claims for risk of loss of group health to which the County is exposed. All departments, with the exception of the Adult Probation department which is required to use the State's health insurance plan, participate in the fund. The fund allocates the cost of providing claims servicing, claims payments, and reinsurance costs by charging a premium to each department based on number and level of employees participating in the program. The County contributed \$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, 2020, for actual claims incurred and estimated claims incurred but not reported were \$1,165,531. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

The contract between Lubbock County and the third party administrator is renewable September 30, 2021, and terms of coverage and contribution costs are included in the contractual provisions.

In accordance with state statute, Lubbock County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through 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. Other counties and/or their employees contributed to the self-insurance pool which was operated under contractual provisions of Article 4413(32c), Interlocal Cooperation Act.

Latest financial statement information is available for the self insurance fund for the year ended December 31, 2019, through Aetna Life Insurance Company.

Claims information is as follows:

Fiscal Year Ended	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2018	\$ 1,655,369	\$ 11,173,218	\$ 10,834,372	\$ 1,994,215
September 30, 2019	1,994,215	10,198,103	10,927,565	1,264,753
September 30, 2020	1,264,753	9,280,642	9,379,864	1,165,531

University Medical Center (Component Unit)

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

Activity in the University Medical Center's self insured health care claims liability accounts during 2019 is summarized below:

Balance, Beginning of the Year	\$ 2,198,000
Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years	17,629,000
Claims and Expenses Paid, Net	(17,880,000)
Balance, End of the Year	\$ 1,947,000

M. Other Post-Employment Benefits

1. Plan Description

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

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

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

2. Benefits Provided

Pre-65 Retiree

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

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

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, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

Employees covered by benefit terms:

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefit terms:

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

3. Net OPEB Liability

The County's Net OPEB Liability was measured as of December 31, 2019, and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Net OPEB Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Salary Increases	.50% to 5.00% not including wage inflation of 3.25%
Discount Rate	2.75%

The Discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2019.

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, 2019 valuation were based on the results of an actuarial experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS).

Changes in Total OPEB Liability

Balance at 12/31/2018	\$ 24,135,225
Changes for the year	
Service cost	1,316,206
Interest on total OPEB liability	906,325
Change of benefit terms	
Difference between expected and actual experience	248,752
Changes of assumptions or other inputs	3,937,810
Benefit payments	(728,140)
Net changes	<u>5,680,953</u>
Balance at 12/31/2019	<u>\$ 29,816,178</u>

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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 2.75%, 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 (1.75%) or 1-percentage-point higher (3.75%) than the current rate.

	1% Decrease in Discount Rate 1.75%	Discount Rate 2.75%	1% Increase in Discount Rate 3.75%
County's total OPEB liability	\$ 34,998,700	\$ 29,816,178	\$ 25,629,375

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

For the year ended September 30, 2020, the County recognized OPEB expense of \$2,598,543.

At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 220,564	\$ 2,372,108
Changes in actuarial assumptions	\$ 5,605,287	\$ 824,437
Contributions subsequent to the measurement date	\$ 559,618	\$
Total	\$ 6,385,469	\$ 3,196,545

\$559,618 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 ended Dec. 31:	
2021	\$ 376,012
2022	376,012
2023	376,012
2024	376,012
2025	376,012
Thereafter	749,246
	\$ 2,629,306

N. Commitments and Contingencies

1. Contingencies

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

LUBBOCK COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

Lubbock County is involved in various lawsuits and claims. Some are for alleged losses suffered and are being handled by the County's insurance carriers. Other matters handled by the Lubbock County Civil Division and outside counsel include various issues involving civil rights and discrimination claims. Although the outcome of these lawsuits and claims are not presently determinable, in the opinion of management the resolution of these matters will not have a material adverse effect on the County's financial position as of September 30, 2020.

O. Tax Abatements

Lubbock County entered into an agreement with Xfab Texas, Inc. on September 22, 2014. The agreement was for Xfab Texas, Inc. to invest capital on a long-term basis for a valuation limitation of \$14,215,000. Tax abatement began January 1, 2017 and ends December 31, 2021. For fiscal year 2020, the total abatement was \$1,910,776.

Lubbock County entered into an agreement with United Supermarket on June 22, 2015. The agreement was for United Supermarket to invest capital on a long-term basis for a valuation limitation of \$1,200,000. Tax abatement began January 1, 2017 and ends December 31, 2026. For fiscal year 2020, the total abatement was \$1,846,899.

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 2020, the total abatement was \$10,906,700.

Lubbock County entered into an agreement with Monsanto Southern Production Company, LLC on December 22, 2016. The agreement was for Monsanto Southern Production Company, LLC to invest capital on a long-term basis for a valuation limitation of \$100,000,000. Tax abatement began January 1, 2019 and ends December 31, 2028. For fiscal year 2020, the total abatement was \$58,704,578.

P. Financial Instruments

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

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

Q. 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, 2020 was \$147,288.

R. Subsequent Events

Subsequent events were evaluated through March 15, 2021, which is the date the financial statements were available to be issued. No significant subsequent events have occurred prior to this date.

Required Supplementary Information

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

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 61,982,677	\$ 61,982,677	\$ 61,632,968	\$ (349,709)
Sales Tax	27,378,500	27,378,500	27,746,649	368,149
Licenses and permits	187,425	187,425	194,201	6,776
Intergovernmental	3,081,779	5,072,435	4,277,780	(794,655)
Fees of Office	3,272,775	3,272,775	2,859,246	(413,529)
Commissions	4,451,650	4,451,650	4,317,772	(133,878)
Charges for Services	2,183,500	2,183,500	2,106,023	(77,477)
Fines and Forfeitures	1,179,050	1,179,050	613,261	(565,789)
Investment Earnings	725,000	725,000	1,193,336	468,336
Other	2,239,170	2,239,170	1,565,277	(673,893)
Total revenues	106,681,526	108,672,182	106,506,513	(2,165,669)
Expenditures:				
Current:				
General Administration				
Commissioners Court	740,002	728,668	701,238	27,430
County Judge	258,801	275,026	269,144	5,882
County Clerk	1,423,464	1,417,959	1,214,558	203,401
Technology and Information Systems	6,068,264	6,386,732	5,546,794	839,938
General Administration	6,039,377	6,653,034	4,151,094	2,501,940
Judicial Compliance	387,204	387,204	350,807	36,397
Total General Administration	14,917,112	15,848,623	12,233,635	3,614,988
Financial				
Treasurer	369,279	397,290	379,409	17,881
Tax Assessor	1,970,914	1,986,622	1,924,848	61,774
Purchasing	477,925	471,803	433,819	37,984
Auditor	1,334,082	1,307,817	1,024,933	282,884
Human Resources	712,614	739,613	715,082	24,531
Total Financial	4,864,814	4,903,145	4,478,091	425,054
Judicial				
Courts	4,153,437	4,183,829	3,976,853	206,976
Appellate Courts	23,604	23,687	18,603	5,084
District Clerk	1,798,458	1,808,492	1,785,071	23,421
Justice of the Peace, Precinct 1	333,257	357,145	349,723	7,422
Justice of the Peace, Precinct 2	309,202	305,622	286,937	18,685
Justice of the Peace, Precinct 3	306,756	322,231	289,635	32,596
Justice of the Peace, Precinct 4	333,900	356,436	346,836	9,600
Central Jury	314,595	314,595	168,194	146,401
Judicial	6,561,353	6,597,931	6,324,749	273,182
Total Judicial	14,134,562	14,269,968	13,546,601	723,367
Legal				
Criminal District Attorney	7,143,721	7,121,343	6,864,144	257,199
South Plains Auto Theft Task Force	2,500	2,500	2,375	125
Total Legal	7,146,221	7,123,843	6,866,519	257,324
Public Safety				
Constable 1	88,868	88,877	80,948	7,929
Constable 2	82,197	83,303	78,816	4,487
Constable 3	91,677	91,677	75,006	16,671
Constable 4	92,692	98,967	90,312	8,655
Medical Examiner	2,329,366	2,317,932	2,191,786	126,146
Sheriff	13,624,132	13,579,638	11,070,549	2,509,089

LUBBOCK COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Detention Center</i>	25,122,834	25,362,666	25,015,119	347,547
<i>Inmate Transportation</i>	114,700	119,200	80,723	38,477
<i>Public Safety</i>	1,074,829	1,074,829	996,444	78,385
<i>Total Public Safety</i>	42,621,295	42,817,089	39,679,703	3,137,386
<i>Correctional</i>				
<i>Community Supervision Corrections Dept</i>	316,425	316,425	269,933	46,492
<i>Total Correctional</i>	316,425	316,425	269,933	46,492
<i>Facilities</i>				
<i>Maintenance</i>	7,015,060	6,623,275	5,796,943	826,332
<i>Total Facilities</i>	7,015,060	6,623,275	5,796,943	826,332
<i>Health</i>				
<i>Safety & Environmental</i>	255,505	257,553	254,592	2,961
<i>Total Health</i>	255,505	257,553	254,592	2,961
<i>Welfare</i>				
<i>General Assistance</i>	512,849	514,126	407,939	106,187
<i>Veteran Services</i>	61,944	68,859	68,522	337
<i>Total Welfare</i>	574,793	582,985	476,461	106,524
<i>Conservation</i>				
<i>Texas AgriLIFE Extension</i>	341,360	337,713	274,644	63,069
<i>Total Conservation</i>	341,360	337,713	274,644	63,069
<i>Elections</i>				
<i>Elections</i>	1,973,791	1,980,434	2,099,759	(119,325)
<i>Total Elections</i>	1,973,791	1,980,434	2,099,759	(119,325)
<i>Culture/Recreation</i>				
<i>Library Services</i>	237,105	237,105	237,105	
<i>Total Culture/Recreation</i>	237,105	237,105	237,105	
<i>Transportation</i>				
<i>Public Works</i>	193,872	201,596	175,720	25,876
<i>Total Transportation</i>	193,872	201,596	175,720	25,876
<i>Capital Outlay</i>	1,929,860	3,017,171	2,781,675	235,496
<i>Total expenditures</i>	96,521,775	98,516,925	89,171,381	9,345,544
 Excess (deficiency) of revenues (under) expenditures	 10,159,751	 10,155,257	 17,335,132	 7,179,875
 Other financing sources (uses):				
<i>Transfers in</i>	2,500,000	2,500,000	2,500,000	
<i>Transfers out</i>	(15,108,422)	(15,108,422)	(15,209,137)	(100,715)
<i>Total other financing sources (uses)</i>	(12,608,422)	(12,608,422)	(12,709,137)	(100,715)
 Excess of revenues and other financing sources over (under) expenditures and other financing uses	 (2,448,671)	 (2,453,165)	 4,625,995	 7,079,160
 Fund balances/equity, October 1	 35,333,029	 35,333,029	 35,333,029	
Fund balances/equity, September 30	\$ 32,884,358	\$ 32,879,864	\$ 39,959,024	\$ 7,079,160

LUBBOCK COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 2,147,329	\$ 2,147,329	\$ 2,134,575	\$ (12,754)
<i>Investment Earnings</i>	50,000	50,000	35,790	(14,210)
<i>Other</i>	483,732	483,732	499,211	15,479
Total revenues	<u>2,681,061</u>	<u>2,681,061</u>	<u>2,669,576</u>	<u>(11,485)</u>
Expenditures:				
Current:				
<i>Facilities</i>				
<i>Maintenance</i>	100,000	311,493	40,741	270,752
<i>Total Facilities</i>	<u>100,000</u>	<u>311,493</u>	<u>40,741</u>	<u>270,752</u>
<i>Capital Outlay</i>	5,307,365	5,095,872	15,010,472	(9,914,600)
Total expenditures	<u>5,407,365</u>	<u>5,407,365</u>	<u>15,051,213</u>	<u>(9,643,848)</u>
Excess (deficiency) of revenues (under) expenditures	<u>(2,726,304)</u>	<u>(2,726,304)</u>	<u>(12,381,637)</u>	<u>(9,655,333)</u>
Other financing sources (uses):				
<i>Transfers in</i>	1,758,210	1,758,210	2,013,482	255,272
<i>Proceeds from Capital leases</i>			11,154,485	11,154,485
Total other financing sources (uses)	<u>1,758,210</u>	<u>1,758,210</u>	<u>13,167,967</u>	<u>11,409,757</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(968,094)</u>	<u>(968,094)</u>	<u>786,330</u>	<u>1,754,424</u>
Fund balances/equity, October 1	<u>2,062,381</u>	<u>2,062,381</u>	<u>2,062,381</u>	
Fund balances/equity, September 30	<u>\$ 1,094,287</u>	<u>\$ 1,094,287</u>	<u>\$ 2,848,711</u>	<u>\$ 1,754,424</u>

LUBBOCK COUNTY, TEXAS
REGIONAL PUBLIC DEFENDER- CAPITAL
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT B-3

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 6,197,871	\$ 6,228,440	\$ 6,315,543	\$ 87,103
<i>Investment Earnings</i>			16,269	16,269
Total revenues	6,197,871	6,228,440	6,331,812	103,372
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries & Benefits</i>	4,402,123	5,198,742	4,652,253	546,489
<i>Supplies</i>	267,960	261,000	254,973	6,027
<i>Training/Dues</i>	812,578	800,312	527,320	272,992
<i>Professional/Contract Services</i>	74,850	71,500	66,556	4,944
<i>Other</i>	743,474			
Total Judicial	6,300,985	6,331,554	5,501,102	830,452
<i>Facilities</i>				
Total expenditures	6,300,985	6,331,554	5,501,102	830,452
Excess (deficiency) of revenues (under) expenditures	(103,114)	(103,114)	830,710	933,824
Other financing sources (uses):				
<i>Transfers in</i>	103,114	103,114	103,114	
Total other financing sources (uses)	103,114	103,114	103,114	
Excess of revenues and other financing sources over (under) expenditures and other financing uses			933,824	933,824
Fund balances/equity, October 1	2,075,917	2,075,917	2,075,917	
Fund balances/equity, September 30	\$ 2,075,917	\$ 2,075,917	\$ 3,009,741	\$ 933,824

LUBBOCK COUNTY, TEXAS

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

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total Pension Liability										
Service Cost	\$ 7,646,003	\$ 7,651,942	\$ 7,917,153	\$ 7,911,550	\$ 7,564,459	\$ 6,939,843	\$	\$	\$	
Interest (on the total pension liability)	20,052,644	18,822,259	17,570,237	16,090,635	15,205,988	14,000,099				
Effect of plan changes					(1,430,072)					
Effect of assumption changes or inputs			271,761		1,926,362					
Effect of economic/demographic gains or losses	(1,674,151)	(598,069)	(221,215)	(807,965)	(4,283,220)	549,801				
Benefit payments, including refunds of employee contributions	(11,302,011)	(10,082,225)	(9,559,285)	(8,395,263)	(7,597,829)	(6,722,749)				
Net Change in Total Pension Liability	14,722,485	15,793,907	15,978,651	14,798,957	11,385,688	14,766,994				
Total Pension Liability- Beginning	245,458,495	229,664,588	213,685,937	198,886,980	187,501,292	172,734,298				
Total Pension Liability- Ending (a)	\$ 260,180,980	\$ 245,458,495	\$ 229,664,588	\$ 213,685,937	\$ 198,886,980	\$ 187,501,292	\$	\$	\$	
Plan Fiduciary Net Position										
Contributions- Employer	\$ 6,373,347	\$ 6,396,497	\$ 6,054,349	\$ 5,728,926	\$ 5,636,975	\$ 5,735,720	\$	\$	\$	
Contributions- Employee	4,248,903	4,240,103	4,137,453	4,026,825	3,812,446	3,798,494				
Net Investment Income	35,025,591	(4,034,708)	27,573,116	12,938,238	(1,379,468)	10,930,992				
Benefit payments, including refunds of employee contributions	(11,302,012)	(10,082,225)	(9,559,285)	(8,395,263)	(7,597,829)	(6,722,749)				
Administrative Expense	(188,565)	(171,308)	(144,246)	(140,818)	(125,873)	(129,463)				
Other	11,198	31,166	7,117	(150,660)	(106,437)	(290,884)				
Net Change in Plan Fiduciary Net Position	\$ 34,168,462	\$ (3,620,475)	\$ 28,068,504	\$ 14,007,248	\$ 239,814	\$ 13,322,110	\$	\$	\$	
Plan Fiduciary Net Position- Beginning	213,280,448	216,900,923	188,832,419	174,825,171	174,585,357	161,263,247				
Plan Fiduciary Net Position- Ending (b)	\$ 247,448,910	\$ 213,280,448	\$ 216,900,923	\$ 188,832,419	\$ 174,825,171	\$ 174,585,357	\$	\$	\$	
Net Pension Liability- Ending (a) - (b)	\$ 12,732,070	\$ 32,178,047	\$ 12,763,665	\$ 24,853,518	\$ 24,061,809	\$ 12,915,935	\$	\$	\$	
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	95.11%	86.89%	94.44%	88.37%	87.90%	93.11%				
Covered Payroll	\$ 60,646,374	\$ 60,571,900	\$ 59,005,398	\$ 56,863,541	\$ 54,463,516	\$ 54,264,173	\$	\$	\$	
Net Pension Liability as a Percentage of Covered Payroll	20.99%	53.12%	21.63%	43.71%	44.18%	23.80%				

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

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

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$ 6,810,520	\$ 6,326,213	\$ 6,324,917	\$ 5,978,906	\$ 5,697,771	\$ 5,621,943		\$	\$	\$
Contributions in relation to the contractually required contribution	(6,810,520)	(6,326,213)	(6,324,917)	(5,978,906)	(5,697,771)	(5,621,943)				
Contribution deficiency (excess)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County's covered payroll	\$ 62,215,002	\$ 60,157,314	\$ 60,363,434	\$ 58,603,917	\$ 56,168,414	\$ 54,012,022		\$	\$	\$
Contributions as a percentage of covered payroll	10.95%	10.52%	10.48%	10.20%	10.14%	10.41%				

Note: GASB 68, Paragraph 81.2b requires that the data in this schedule be presented as of the County's current fiscal year as opposed to the time period covered by the measurement date of January 1, 2019 - December 31, 2019.

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

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

	Measurement Year Ended									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total OPEB Liability										
Service cost	\$ 1,316,206	\$ 2,316,616	\$ 1,910,500	\$	\$	\$	\$	\$	\$	\$
Interest on total OPEB liability	906,325	1,246,659	1,202,779							
Changes in benefit terms		(11,677,246)								
Differences between expected and actual experience	248,752	(3,012,083)	(65,130)							
Change in assumptions	3,937,810	(1,066,035)	3,227,335							
Benefit payments	\$ (728,140)	\$ (355,555)	\$ (412,729)	\$	\$	\$	\$	\$	\$	\$
Net Change in OPEB liability	5,680,953	(12,547,644)	5,862,755							
Total OPEB liability- beginning	24,135,225	36,682,869	30,820,114							
Total	<u>\$ 29,816,178</u>	<u>\$ 24,135,225</u>	<u>\$ 36,682,869</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
County's covered payroll	\$ 55,353,330	\$ 54,729,525	\$ 59,075,993	\$	\$	\$	\$	\$	\$	\$
County's total OPEB liability as a percentage of its covered payroll	53.87%	44.10%	62.09%							

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

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

	Fiscal Year Ended									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Statutorily or contractually required County contribution	\$ 909,405	\$ 635,276	\$ 191,629	\$	\$	\$	\$	\$	\$	\$
Contributions recognized by OPEB in relation to statutorily or contractually required contribution	(909,405)	(635,276)	(191,629)							
Contribution deficiency (excess)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
County's covered payroll	\$ 62,215,002	\$ 60,157,314	\$ 60,363,434	\$	\$	\$	\$	\$	\$	\$
Contributions as a percentage of covered payroll	1.46%	1.06%	0.32%							

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

Note: The data in this schedule is presented as of the County's current fiscal year as opposed to the time period covered by the measurement date of January 1, 2019- December 31, 2019.

LUBBOCK COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Defined Benefit Pension Plan

Valuation Date:

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	11.2 years (based on contribution rate calculated in 12/31/19 valuation)
Asset Valuation Method	5 Year Smoothed Market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net of investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Other Information:

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

LUBBOCK COUNTY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Other Post Employment Benefits

Valuation Date:

December 31, 2019

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.50%
Salary Increases	.50% to 5.00%, not including wage inflation of 3.25%
Discount Rate	2.75% as of December 31, 2019
Demographic Assumption	Based on the experience study covering the four year period ending December 31, 2016 as conducted for the Texas County and District Retirement System (TCDRS)
Health Care Trend Rates	Initial rate of 7.20% declining to an ultimate rate of 4.250% after 154 years
Mortality	For healthy retirees, the gender-distinct RP-2014 Healthy Annuitant Mortality Tables are used with male rates multiplied by 130% and female rates multiplied by 110%. Those rates are projected on a fully generational basis based on 110% of the ultimate rates of Scale MP-2014.
Participation Rates	It was assumed that retirees would choose to receive retiree health care benefits based on age and service at retirement as follows:

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

Other Information:

The discount rate changed from 3.71% as of December 31, 2018 to 2.75% as of December 31, 2019. Additionally, the health care trend rates were updated to reflect the repeal of the excise tax on high-cost employer health plans.

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

Budgetary Data:

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

LUBBOCK COUNTY

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

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

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a proposed operating budget for the fiscal year commencing the following October 1.
- b. After the presentation of the proposed budget and prior to September 1, the Commissioners' Court will conduct a series of hearings with the individual department heads to review and analyze their expenditure reports. These meetings are all open to the public to encourage public comment.
- c. Prior to September 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to October 1, two public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the coming budget year.
- e. All budget amendments are approved by the Commissioners' Court. From time to time, during the period covered by these financial statements, supplemental budget amendments were required and approved by the Commissioners' Court, under the provisions outlined above. Budgeted amounts presented in these financial statements are inclusive of any amendments made during the period October 1, 2019 through September 30, 2020.
- f. Budgets for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America for governments, using the modified accrual basis of accounting. During the current fiscal year, expenditures exceeded appropriations in various special revenue funds. These violations are detailed in the notes to the financial statements on page 36.
- g. By law, appropriations for the total County budget cannot exceed the total resources that will be available for the year as forecasted by the County Auditor.
- h. The level of budgetary control (that is the level at which expenditures may not legally exceed appropriations) is established by organization within an individual fund.

*Combining Statements and Budget Comparisons
as Supplementary Information*

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

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 24,176,627	\$ 3,127,996	\$ 11,489,724	\$ 38,794,347
<i>Investments</i>	2,407,159	300,005	1,160,239	3,867,403
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	1,676	32,898		34,574
<i>Other</i>	1,564,224	191,525	245,188	2,000,937
<i>Prepaid Items</i>	26,896			26,896
Total Assets	<u>\$ 28,176,582</u>	<u>\$ 3,652,424</u>	<u>\$ 12,895,151</u>	<u>\$ 44,724,157</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 429,263	\$	\$	\$ 429,263
<i>Accounts Payable</i>	2,225,361		802,367	3,027,728
<i>Due to Other Funds</i>	647			647
<i>Accrued Wages</i>	190,110			190,110
Unearned Revenue:				
<i>Other</i>	455,137			455,137
Total Liabilities	<u>3,300,518</u>		<u>802,367</u>	<u>4,102,885</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>	1,172	23,040		24,212
Total Deferred Inflows of Resources	<u>1,172</u>	<u>23,040</u>		<u>24,212</u>
Fund Balances				
<i>Nonspendable</i>	26,896			26,896
<i>Restricted For:</i>				
<i>Debt Service</i>		3,629,384		3,629,384
<i>Capital Projects</i>			12,092,784	12,092,784
<i>County Road Construction & Maintenance</i>	3,576,663			3,576,663
<i>Parks and Recreation</i>	1,318,977			1,318,977
<i>Juvenile Services</i>	6,326,913			6,326,913
<i>Information and Technology</i>	814,595			814,595
<i>Election Services</i>	508,400			508,400
<i>Dispute Resolution</i>	1,048			1,048
<i>Criminal Justice</i>	1,276,493			1,276,493
<i>Child & Family Services</i>	284,745			284,745
<i>Law Library Program</i>	10,411			10,411
<i>Records Preservation</i>	7,229,275			7,229,275
<i>Court House Security</i>	15,125			15,125
<i>Historical Preservation Programs</i>	13,494			13,494
<i>Inmate Welfare</i>	3,471,857			3,471,857
Total Fund Balances	<u>24,874,892</u>	<u>3,629,384</u>	<u>12,092,784</u>	<u>40,597,060</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 28,176,582</u>	<u>\$ 3,652,424</u>	<u>\$ 12,895,151</u>	<u>\$ 44,724,157</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
Property Tax	\$ 426,914	\$ 8,394,859	\$	\$ 8,821,773
Hotel Tax		602,858	965,612	1,568,470
Vehicle Rental Tax		277,682	393,945	671,627
Intergovernmental	5,641,862		962,850	6,604,712
Fees of Office	2,049,421			2,049,421
Charges for Services	3,757,698			3,757,698
Fines and Forfeitures	185,431			185,431
Investment Earnings	215,037	45,065	64,213	324,315
Other	1,934,134			1,934,134
Total revenues	<u>14,210,497</u>	<u>9,320,464</u>	<u>2,386,620</u>	<u>25,917,581</u>
Expenditures:				
Current:				
General Administration	1,193,881			1,193,881
Judicial	212,649			212,649
Legal	1,776,937			1,776,937
Public Safety	2,150,915			2,150,915
Correctional	8,321,873			8,321,873
Elections	362,538			362,538
Culture/Recreation	360,744			360,744
Transportation	6,707,642			6,707,642
Capital Outlay	2,528,204		3,986,111	6,514,315
Debt Service:				
Principal Retirement		6,245,000		6,245,000
Interest and Fiscal Charges		1,250,166		1,250,166
Bond Issuance Costs			90,105	90,105
Total expenditures	<u>23,615,383</u>	<u>7,495,166</u>	<u>4,076,216</u>	<u>35,186,765</u>
Excess (deficiency) of revenues (under) expenditures	(9,404,886)	1,825,298	(1,689,596)	(9,269,184)
Other financing sources (uses):				
Transfers in	15,024,148		2,734,925	17,759,073
Transfers out	(4,666,532)			(4,666,532)
Issuance of Special Tax Revenue Bonds			5,085,000	5,085,000
Total other financing sources (uses)	<u>10,357,616</u>		<u>7,819,925</u>	<u>18,177,541</u>
Net change in fund balances	952,730	1,825,298	6,130,329	8,908,357
Fund balances/equity, October 1	23,922,162	1,804,086	5,962,455	31,688,703
Fund balances/equity, September 30	<u>\$ 24,874,892</u>	<u>\$ 3,629,384</u>	<u>\$ 12,092,784</u>	<u>\$ 40,597,060</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2020

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,941,557	\$ 608,313	\$ 142,078	\$ 238,455
<i>Investments</i>	363,607	75,200	17,574	29,486
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>		419	419	419
<i>Other</i>	430,397	87	154	61
<i>Prepaid Items</i>	553			
Total Assets	<u>\$ 3,736,114</u>	<u>\$ 684,019</u>	<u>\$ 160,225</u>	<u>\$ 268,421</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 112,221	\$ 2,473	\$ 2,473	\$ 3,457
<i>Accounts Payable</i>	473,967	1,785	54,665	1,294
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	47,241	1,259	1,245	875
<i>Unearned Revenue:</i>				
<i>Other</i>	86,037			
Total Liabilities	<u>719,466</u>	<u>5,517</u>	<u>58,383</u>	<u>5,626</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>		293	293	293
Total Deferred Inflows of Resources		<u>293</u>	<u>293</u>	<u>293</u>
Fund Balances				
<i>Nonspendable</i>	553			
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>	3,016,095			
<i>Parks and Recreation</i>		678,209	101,549	262,502
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	<u>3,016,648</u>	<u>678,209</u>	<u>101,549</u>	<u>262,502</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 3,736,114</u>	<u>\$ 684,019</u>	<u>\$ 160,225</u>	<u>\$ 268,421</u>

Shallowater Park	LCETRZ No. 1 Tax Increment Fund	Safe School Program/ JJAEP	Star Program	Juvenile Probation Fund
\$ 259,565	\$ 498,874	\$ 3	\$ 59,635	\$ 5,716,844
32,094	61,658			706,329
419				
363	36		25,000	506
\$ 292,441	\$ 560,568	\$ 3	\$ 84,635	\$ 6,423,754
\$ 1,697	\$	\$	\$ 14,521	\$ 59,365
12,883			62,408	11,240
851			7,706	26,161
15,431		3		
		3	84,635	96,766
293				
293				
				75
	560,568			
276,717				6,326,913
276,717	560,568			6,326,988
\$ 292,441	\$ 560,568	\$ 3	\$ 84,635	\$ 6,423,754

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2020

	Juvenile Prob. Commission Grant	Juvenile Detention Fund	Juvenile Food Service Fund	Title IV-E
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$	\$ 82,209	\$	\$
<i>Investments</i>				
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	84,533	74,506	8,976	33,093
<i>Prepaid Items</i>				
Total Assets	<u>\$ 84,533</u>	<u>\$ 156,715</u>	<u>\$ 8,976</u>	<u>\$ 33,093</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 42,686	\$ 105,489	\$ 3,675	\$ 28
<i>Accounts Payable</i>	26,333	796	3,393	30,108
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	15,514	50,430	1,908	47
Unearned Revenue:				
<i>Other</i>				2,910
Total Liabilities	<u>84,533</u>	<u>156,715</u>	<u>8,976</u>	<u>33,093</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
Total Fund Balances				
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 84,533</u>	<u>\$ 156,715</u>	<u>\$ 8,976</u>	<u>\$ 33,093</u>

Re-Entry Drug Court	CJD DWI Court	On Line Access	CJD Drug Court	CO- Drug Court Fee
\$	\$	\$ 303,139 37,466	\$	\$ 214,994 26,574
3,312	3,744	22	3,006	376
\$ <u>3,312</u>	\$ <u>3,744</u>	\$ <u>340,627</u>	\$ <u>3,006</u>	\$ <u>241,944</u>
\$ 3,312	\$ 3,744	\$ 20,949	\$ 3,006	\$ 841
<u>3,312</u>	<u>3,744</u>	<u>20,949</u>	<u>3,006</u>	<u>841</u>
		319,678		
				241,103
<u></u>	<u></u>	<u>319,678</u>	<u></u>	<u>241,103</u>
\$ <u>3,312</u>	\$ <u>3,744</u>	\$ <u>340,627</u>	\$ <u>3,006</u>	\$ <u>241,944</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2020

	Dispute Resolution Fund	USDA AG Mediation	Domestic Relations Office	Law Library
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 10,334	\$	\$ 771	\$ 5,442
<i>Investments</i>	773			673
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	7,757	22,212	21,784	7,579
<i>Prepaid Items</i>				
Total Assets	<u>\$ 18,864</u>	<u>\$ 22,212</u>	<u>\$ 22,555</u>	<u>\$ 13,694</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 10,287	\$ 3,230	\$ 4,558	\$ 2,365
<i>Accounts Payable</i>	3,069	17,767	2,359	21
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	4,435	1,215	2,349	897
Unearned Revenue:				
<i>Other</i>	25			
Total Liabilities	<u>17,816</u>	<u>22,212</u>	<u>9,266</u>	<u>3,283</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>	1,048			
<i>Criminal Justice</i>				
<i>Child & Family Services</i>			13,289	
<i>Law Library Program</i>				10,411
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	<u>1,048</u>		<u>13,289</u>	<u>10,411</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 18,864</u>	<u>\$ 22,212</u>	<u>\$ 22,555</u>	<u>\$ 13,694</u>

Election Services Fund	HAVA	Election Admin Fee Fund	Election Equipment Fund	Records Preservation Dist. Clerk
\$	\$ 176,663	\$ 124,141 15,344	\$ 222,107 27,451	\$ 59,389 7,340
248,311		9 26,268	15	1,066
<u>\$ 248,311</u>	<u>\$ 176,663</u>	<u>\$ 165,762</u>	<u>\$ 249,573</u>	<u>\$ 67,795</u>
\$	\$	\$	\$	\$
128,978	5,456			306 392
				573
<u>128,978</u>	<u>171,207</u> <u>176,663</u>			<u>1,271</u>
		26,268		
119,333		139,494	249,573	
				66,524
<u>119,333</u>		<u>165,762</u>	<u>249,573</u>	<u>66,524</u>
<u>\$ 248,311</u>	<u>\$ 176,663</u>	<u>\$ 165,762</u>	<u>\$ 249,573</u>	<u>\$ 67,795</u>

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2020

	Co. Clerk Records Preservation	County Records Preservation	Court House Security	Court Record Preservation
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 3,555,779	\$ 359,539	\$ 15,094	\$ 234,254
<i>Investments</i>	439,479	44,437	1,866	28,952
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	18,279	1,751	2,976	2,187
<i>Prepaid Items</i>				
Total Assets	<u>\$ 4,013,537</u>	<u>\$ 405,727</u>	<u>\$ 19,936</u>	<u>\$ 265,393</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 2,808	\$ 2,591	\$ 3,296	\$
<i>Accounts Payable</i>	13	111	22	20,000
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>	1,351	1,127	1,493	
<i>Unearned Revenue:</i>				
<i>Other</i>				
Total Liabilities	<u>4,172</u>	<u>3,829</u>	<u>4,811</u>	<u>20,000</u>
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>	4,009,365	401,898		245,393
<i>Court House Security</i>			15,125	
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	<u>4,009,365</u>	<u>401,898</u>	<u>15,125</u>	<u>245,393</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 4,013,537</u>	<u>\$ 405,727</u>	<u>\$ 19,936</u>	<u>\$ 265,393</u>

81

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2020

	Dist Court Record Technology	County Clerk Archive	Community/ Economic Dev Program	JP1 Justice Court Technology
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 132,901	\$ 3,053,725	\$ 231,005	\$ 70,255
<i>Investments</i>	16,426	377,426	28,552	8,683
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	2,009	18,218	16	5
<i>Prepaid Items</i>				
Total Assets	<u>\$ 151,336</u>	<u>\$ 3,449,369</u>	<u>\$ 259,573</u>	<u>\$ 78,943</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$
<i>Accounts Payable</i>	46,829	943,274	1,000	
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>				
Unearned Revenue:				
<i>Other</i>				
Total Liabilities	<u>46,829</u>	<u>943,274</u>	<u>1,000</u>	
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>	104,507			78,943
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>				
<i>Child & Family Services</i>			258,573	
<i>Law Library Program</i>				
<i>Records Preservation</i>		2,506,095		
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
Total Fund Balances	<u>104,507</u>	<u>2,506,095</u>	<u>258,573</u>	<u>78,943</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 151,336</u>	<u>\$ 3,449,369</u>	<u>\$ 259,573</u>	<u>\$ 78,943</u>

83

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2020

	VINE	Homeland Security Fund	LEOSE Sheriff	Sheriff Commissary Salary Fund
ASSETS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$	\$	\$ 125,208	\$ 57,768
<i>Investments</i>			15,475	7,139
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>				
<i>Other</i>	7,543	13,770	9	180,862
<i>Prepaid Items</i>				
Total Assets	\$ 7,543	\$ 13,770	\$ 140,692	\$ 245,769
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$ 21,148
<i>Accounts Payable</i>	7,543	13,770	6,118	163
<i>Due to Other Funds</i>				
<i>Accrued Wages</i>				9,113
Unearned Revenue:				
<i>Other</i>				
Total Liabilities	7,543	13,770	6,118	30,424
Deferred Inflows of Resources:				
<i>Unavailable Revenue- Property Taxes</i>				
Total Deferred Inflows of Resources				
Fund Balances				
<i>Nonspendable</i>				
<i>Restricted For:</i>				
<i>County Road Construction & Maintenance</i>				
<i>Parks and Recreation</i>				
<i>Juvenile Services</i>				
<i>Information and Technology</i>				
<i>Election Services</i>				
<i>Dispute Resolution</i>				
<i>Criminal Justice</i>			134,574	215,345
<i>Child & Family Services</i>				
<i>Law Library Program</i>				
<i>Records Preservation</i>				
<i>Court House Security</i>				
<i>Historical Preservation Programs</i>				
<i>Inmate Welfare</i>				
Total Fund Balances			134,574	215,345
Total Liabilities, Deferred Inflows & Fund Balances	\$ 7,543	\$ 13,770	\$ 140,692	\$ 245,769

85

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2020

	South Plains Auto Task Force	JAG Justice Assistance
ASSETS		
Assets:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 31,133	\$ 186,658
<i>Investments</i>		
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>		
<i>Other</i>	152,608	
<i>Prepaid Items</i>		
Total Assets	<u>\$ 183,741</u>	<u>\$ 186,658</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
Liabilities:		
<i>Payroll Taxes and Related Items</i>	\$ 15,905	\$
<i>Accounts Payable</i>	131,124	21,319
<i>Due to Other Funds</i>		
<i>Accrued Wages</i>	7,096	
Unearned Revenue:		
<i>Other</i>	29,616	165,339
Total Liabilities	<u>183,741</u>	<u>186,658</u>
Deferred Inflows of Resources:		
<i>Unavailable Revenue- Property Taxes</i>		
Total Deferred Inflows of Resources		
Fund Balances		
<i>Nonspendable</i>		
<i>Restricted For:</i>		
<i>County Road Construction & Maintenance</i>		
<i>Parks and Recreation</i>		
<i>Juvenile Services</i>		
<i>Information and Technology</i>		
<i>Election Services</i>		
<i>Dispute Resolution</i>		
<i>Criminal Justice</i>		
<i>Child & Family Services</i>		
<i>Law Library Program</i>		
<i>Records Preservation</i>		
<i>Court House Security</i>		
<i>Historical Preservation Programs</i>		
<i>Inmate Welfare</i>		
Total Fund Balances		
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 183,741</u>	<u>\$ 186,658</u>

CDA Border Prosecution Unit	CDA VOCA Victim Advocacy	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$	\$	\$ 24,176,627
		2,407,159
		1,676
303	20,244	1,564,224
		26,896
\$ 303	\$ 20,244	\$ 28,176,582
\$	\$	\$
303	4,624	429,263
	13,451	2,225,361
		647
	2,169	190,110
		455,137
303	20,244	3,300,518
		1,172
		1,172
		26,896
		3,576,663
		1,318,977
		6,326,913
		814,595
		508,400
		1,048
		1,276,493
		284,745
		10,411
		7,229,275
		15,125
		13,494
		3,471,857
		24,874,892
\$ 303	\$ 20,244	\$ 28,176,582

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/Roosevelt Parks	Idalou/New Deal Parks
Revenue:				
Taxes				
Property Tax	\$	\$ 106,729	\$ 106,728	\$ 106,729
Intergovernmental	412,274			
Fees of Office				
Charges for Services	2,676,031			
Fines and Forfeitures				
Investment Earnings	10,768	6,168	1,672	2,523
Other	313,853	5,200	2,650	4,675
Total revenues	<u>3,412,926</u>	<u>118,097</u>	<u>111,050</u>	<u>113,927</u>
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional				
Elections				
Culture/Recreation		89,625	107,074	83,583
Transportation	6,707,642			
Capital Outlay	1,944,839		50,000	
Debt Service:				
Total expenditures	<u>8,652,481</u>	<u>89,625</u>	<u>157,074</u>	<u>83,583</u>
Excess (deficiency) of revenues (under) expenditures	(5,239,555)	28,472	(46,024)	30,344
Other financing sources (uses):				
Transfers in	5,413,380			
Transfers out				
Total other financing sources (uses)	<u>5,413,380</u>			
Net change in fund balances	173,825	28,472	(46,024)	30,344
Fund balances/equity, October 1	2,842,823	649,737	147,573	232,158
Fund balances/equity, September 30	<u>\$ 3,016,648</u>	<u>\$ 678,209</u>	<u>\$ 101,549</u>	<u>\$ 262,502</u>

Shallowater Park	New Road Fund	LCETRZ No. 1 Tax Increment Fund	Safe School Program/ JJAEP	TJJD-R Regional Diversion
\$ 106,728	\$	\$	\$ 53,325	\$ 12,421
3,238		5,243		
2,760				
112,726		5,243	53,325	12,421
			53,325	12,421
75,275				
77,212				
152,487			53,325	12,421
(39,761)		5,243		
		145,801		
	(634,860)			
	(634,860)	145,801		
(39,761)	(634,860)	151,044		
316,478	634,860	409,524		
\$ 276,717	\$	\$ 560,568	\$	\$

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Star Program	Juvenile Probation Fund	Juvenile Prob. Commission Grant	Juvenile Detention Fund
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	362,839		1,709,976	265,300
Fees of Office		4,413		768,701
Charges for Services		53,322		
Fines and Forfeitures		825		
Investment Earnings	1,895			
Other	364,734	58,560	1,709,976	1,034,001
Total revenues				
Expenditures:				
Current:				
General Administration				
Judicial				
Legal				
Public Safety				
Correctional	508,654	2,031,899	1,778,315	3,548,350
Elections				
Culture/Recreation				
Transportation				
Capital Outlay		5,100		6,746
Debt Service:				
Total expenditures	508,654	2,036,999	1,778,315	3,555,096
Excess (deficiency) of revenues (under) expenditures	(143,920)	(1,978,439)	(68,339)	(2,521,095)
Other financing sources (uses):				
Transfers in	143,920	6,000,000	68,339	2,521,095
Transfers out		(2,962,878)		
Total other financing sources (uses)	143,920	3,037,122	68,339	2,521,095
Net change in fund balances		1,058,683		
Fund balances/equity, October 1		5,268,305		
Fund balances/equity, September 30	\$	\$ 6,326,988	\$	\$

Juvenile Food Service Fund	Title IV-E	Re-Entry Drug Court	CJD DWI Court	On Line Access
\$ 144,316	\$ 30,306	\$ 32,149	\$ 25,188	\$ 39,231
				2,963
144,316	30,306	32,149	25,188	42,194
		32,149	25,188	47,468
328,614	60,295			
328,614	60,295	32,149	25,188	47,468
(184,298)	(29,989)			(5,274)
184,298	29,989			
184,298	29,989			
				(5,274)
\$	\$	\$	\$	\$ 324,952
				\$ 319,678

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	CJD Drug Court	CO- Drug Court Fee	Dispute Resolution Fund	USDA AG Mediation
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental	19,704			121,099
Fees of Office		15,810	277,629	313
Charges for Services				
Fines and Forfeitures				
Investment Earnings		2,024	490	
Other				35,830
Total revenues	19,704	17,834	278,119	157,242
Expenditures:				
Current:				
General Administration				
Judicial	19,704	3,369		
Legal			323,872	173,312
Public Safety				
Correctional				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Total expenditures	19,704	3,369	323,872	173,312
Excess (deficiency) of revenues (under) expenditures		14,465	(45,753)	(16,070)
Other financing sources (uses):				
Transfers in				16,070
Transfers out			(16,070)	
Total other financing sources (uses)			(16,070)	16,070
Net change in fund balances		14,465	(61,823)	
Fund balances/equity, October 1		226,638	62,871	
Fund balances/equity, September 30	\$	\$ 241,103	\$ 1,048	\$

Domestic Relations Office	HOT & STVR Tax	Law Library	Election Services Fund	HAVA
\$	\$	\$	\$	\$
193,407		164,977	125,498	145,504
		52		
193,407		379		
		165,408	125,498	145,504
193,783		79,354		
			125,498	125,504
		101,922		20,000
193,783		181,276	125,498	145,504
(376)		(15,868)		
		9,353		
	(736,712)			
	(736,712)	9,353		
(376)	(736,712)	(6,515)		
13,665	736,712	16,926	119,333	
\$ 13,289	\$	\$ 10,411	\$ 119,333	\$

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Election Admin Fee Fund	Election Equipment Fund	Historical Cannon Restoration	Records Preservation Dist. Clerk
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Fees of Office				18,585
Charges for Services	2,125	15,953		
Fines and Forfeitures				
Investment Earnings	1,225	2,547		681
Other				
Total revenues	<u>3,350</u>	<u>18,500</u>		<u>19,266</u>
Expenditures:				
Current:				
General Administration				
Judicial				30,451
Legal				
Public Safety				
Correctional				
Elections	32,036	79,500		
Culture/Recreation			5,187	
Transportation				
Capital Outlay		65,400		
Debt Service				
Total expenditures	<u>32,036</u>	<u>144,900</u>	<u>5,187</u>	<u>30,451</u>
Excess (deficiency) of revenues (under) expenditures	(28,686)	(126,400)	(5,187)	(11,185)
Other financing sources (uses):				
Transfers in				
Transfers out				
Total other financing sources (uses)				
Net change in fund balances	(28,686)	(126,400)	(5,187)	(11,185)
Fund balances/equity, October 1	194,448	375,973	5,187	77,709
Fund balances/equity, September 30	<u>\$ 165,762</u>	<u>\$ 249,573</u>	<u>\$</u>	<u>\$ 66,524</u>

Co. Clerk Records Preservation	County Records Preservation	Court House Security	Court Record Preservation	Local Truancy Prevention & Diversion
\$	\$	\$	\$	\$
593,552	49,236	107,641	48,315	9,317
32,387	3,972	115	2,069	2
625,939	53,208	107,756	50,384	9,319
86,488	76,933		20,184	
		103,661		
	47,732			
86,488	124,665	103,661	20,184	
539,451	(71,457)	4,095	30,200	9,319
539,451	(71,457)	4,095	30,200	9,319
3,469,914	473,355	11,030	215,193	
\$ 4,009,365	\$ 401,898	\$ 15,125	\$ 245,393	\$ 9,319

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Historical Commission	Child Abuse Prevention	Justice Court Technology	Co & Dist Court Technology
Revenue:				
Taxes				
Property Tax	\$	\$	\$	\$
Intergovernmental				
Fees of Office		273	17,990	3,306
Charges for Services				
Fines and Forfeitures				
Investment Earnings	60	30	2,694	632
Other				
Total revenues	60	303	20,684	3,938
Expenditures:				
Current:				
General Administration	5,855			
Judicial			7,141	
Legal				
Public Safety				
Correctional				
Elections				
Culture/Recreation				
Transportation				
Capital Outlay				
Debt Service:				
Total expenditures	5,855		7,141	
Excess (deficiency) of revenues (under) expenditures	(5,795)	303	13,543	3,938
Other financing sources (uses):				
Transfers in	8,100			
Transfers out			(316,012)	
Total other financing sources (uses)	8,100		(316,012)	
Net change in fund balances	2,305	303	(302,469)	3,938
Fund balances/equity, October 1	11,189	3,261	302,469	70,441
Fund balances/equity, September 30	\$ 13,494	\$ 3,564	\$	\$ 74,379

<u>Dist Court Record Technology</u>	<u>County Clerk Archive</u>	<u>Community/ Economic Dev Program</u>	<u>JP1 Justice Court Technology</u>	<u>JP2 Justice Court Technology</u>
\$	\$	\$	\$	\$
33,619	590,870	248,116		
1,145	27,307	2,182	5	6
34,764	618,177	30,375	5	6
		280,673		
47,179	982,321	22,100		
47,179	982,321	22,100		
(12,415)	(364,144)	258,573	5	6
			78,938	107,791
			78,938	107,791
(12,415)	(364,144)	258,573	78,943	107,797
116,922	2,870,239			
\$ 104,507	\$ 2,506,095	\$ 258,573	\$ 78,943	\$ 107,797

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	JP3 Justice Court Technology	JP4 Justice Court Technology	Sheriff Contraband Fund	Inmate Supply Fund
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$	\$	\$	\$
<i>Intergovernmental</i>				
<i>Fees of Office</i>				
<i>Charges for Services</i>				
<i>Fines and Forfeitures</i>			185,431	
<i>Investment Earnings</i>	2	6	3,664	43,567
<i>Other</i>			75,233	1,131,279
Total revenues	<u>2</u>	<u>6</u>	<u>264,328</u>	<u>1,174,846</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Judicial</i>				
<i>Legal</i>				
<i>Public Safety</i>			114,670	648,247
<i>Correctional</i>				
<i>Elections</i>				
<i>Culture/Recreation</i>				
<i>Transportation</i>				
<i>Capital Outlay</i>			40,178	
<i>Debt Service:</i>				
Total expenditures			<u>154,848</u>	<u>648,247</u>
Excess (deficiency) of revenues (under) expenditures	2	6	109,480	526,599
Other financing sources (uses):				
<i>Transfers in</i>	32,297	96,986		
<i>Transfers out</i>				
Total other financing sources (uses)	<u>32,297</u>	<u>96,986</u>		
Net change in fund balances	32,299	96,992	109,480	526,599
Fund balances/equity, October 1			437,509	2,945,258
Fund balances/equity, September 30	<u>\$ 32,299</u>	<u>\$ 96,992</u>	<u>\$ 546,989</u>	<u>\$ 3,471,857</u>

<u>VINE</u>	<u>Homeland Security Fund</u>	<u>LEOSE Sheriff</u>	<u>Sheriff Commissary Salary Fund</u>	<u>LECD Emergency Communications</u>
\$ 30,170	\$ 89,874	\$ 23,243	\$ 662,633	\$ 8,304
		1,152		
<u>30,170</u>	<u>89,874</u>	<u>24,395</u>	<u>662,633</u>	<u>8,304</u>
30,170	34,721	15,752	577,614	8,304
	55,153			
<u>30,170</u>	<u>89,874</u>	<u>15,752</u>	<u>577,614</u>	<u>8,304</u>
		8,643	85,019	
		8,643	85,019	
		125,931	130,326	
\$ <u> </u>	\$ <u> </u>	\$ <u>134,574</u>	\$ <u>215,345</u>	\$ <u> </u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	MAT Re-Entry Program	TAG Grant	JMHCP Grant
Revenue:			
Taxes			
Property Tax	\$	\$	\$
Intergovernmental	5,227	640,005	33,473
Fees of Office			
Charges for Services			
Fines and Forfeitures			
Investment Earnings			
Other			19,429
Total revenues	5,227	640,005	52,902
Expenditures:			
Current:			
General Administration			
Judicial			
Legal			
Public Safety	5,227	559,647	52,902
Correctional			
Elections			
Culture/Recreation			
Transportation			
Capital Outlay		80,358	
Debt Service:			
Total expenditures	5,227	640,005	52,902
Excess (deficiency) of revenues (under) expenditures			
Other financing sources (uses):			
Transfers in			
Transfers out			
Total other financing sources (uses)			
Net change in fund balances			
Fund balances/equity, October 1			
Fund balances/equity, September 30	\$	\$	\$

CDA Business Crimes	CDA Contraband Fund	South Plains Auto Task Force	JAG Justice Assistance
\$	\$	\$	\$
50,327		405,701	59,466
464	660		
31,537	91,873	186,341	
82,328	92,533	592,042	59,466
44,796	74,836	701,100	59,466
		33,564	
44,796	74,836	734,664	59,466
37,532	17,697	(142,622)	
		142,622	
		142,622	
37,532	17,697		
29,518	53,735		
\$ 67,050	\$ 71,432	\$	\$

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	CDA Border Prosecution Unit	CDA VOCA Victim Advocacy	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:			
Taxes			
Property Tax	\$	\$	\$
Intergovernmental	574	100,675	426,914
Fees of Office			5,641,862
Charges for Services			2,049,421
Fines and Forfeitures			3,757,698
Investment Earnings			185,431
Other			215,037
Total revenues	574	100,675	1,934,134
Expenditures:			
Current:			
General Administration			1,193,881
Judicial			212,649
Legal	574	125,844	1,776,937
Public Safety			2,150,915
Correctional			8,321,873
Elections			362,538
Culture/Recreation			360,744
Transportation			6,707,642
Capital Outlay			2,528,204
Debt Service:			
Total expenditures	574	125,844	23,615,383
Excess (deficiency) of revenues (under) expenditures		(25,169)	(9,404,886)
Other financing sources (uses):			
Transfers in		25,169	15,024,148
Transfers out			(4,666,532)
Total other financing sources (uses)		25,169	10,357,616
Net change in fund balances			952,730
Fund balances/equity, October 1			23,922,162
Fund balances/equity, September 30	\$	\$	\$
			24,874,892

LUBBOCK COUNTY, TEXAS
CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-5

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 412,500	\$ 412,500	\$ 412,274	\$ (226)
<i>Charges for Services</i>	2,750,000	2,750,000	2,676,031	(73,969)
<i>Investment Earnings</i>	60,000	60,000	10,768	(49,232)
<i>Other</i>	348,000	348,000	313,853	(34,147)
Total revenues	3,570,500	3,570,500	3,412,926	(157,574)
Expenditures:				
Current:				
<i>Transportation</i>				
<i>Salaries & Benefits</i>	3,278,520	3,278,520	3,124,439	154,081
<i>Supplies</i>	1,704,500	1,624,500	1,287,639	336,861
<i>Maintenance</i>	903,000	874,000	579,093	294,907
<i>Utilities</i>	54,331	54,331	43,731	10,600
<i>Training/Dues</i>	20,300	25,300	21,170	4,130
<i>Professional/Contract Services</i>	125,000	75,000	34,839	40,161
<i>Rental/Leases</i>	130,000	120,000	116,731	3,269
<i>Other</i>	1,550,000	1,500,000	1,500,000	
Total Transportation	7,765,651	7,551,651	6,707,642	844,009
<i>Capital Outlay</i>	2,002,900	2,216,900	1,944,839	272,061
Total expenditures	9,768,551	9,768,551	8,652,481	1,116,070
Excess (deficiency) of revenues (under) expenditures	(6,198,051)	(6,198,051)	(5,239,555)	958,496
Other financing sources (uses):				
<i>Transfers in</i>	5,413,381	5,413,381	5,413,380	(1)
<i>Transfers out</i>	(669)	(669)		669
Total other financing sources (uses)	5,412,712	5,412,712	5,413,380	668
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(785,339)	(785,339)	173,825	959,164
Fund balances/equity, October 1	2,842,823	2,842,823	2,842,823	
Fund balances/equity, September 30	\$ 2,057,484	\$ 2,057,484	\$ 3,016,648	\$ 959,164

LUBBOCK COUNTY, TEXAS
EXHIBIT C-6

PRECINCT 1 PARK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 107,364	\$ 107,364	\$ 106,729	\$ (635)
<i>Investment Earnings</i>	8,000	8,000	6,168	(1,832)
<i>Other</i>	8,000	8,000	5,200	(2,800)
Total revenues	<u>123,364</u>	<u>123,364</u>	<u>118,097</u>	<u>(5,267)</u>
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries & Benefits</i>	77,232	80,700	76,672	4,028
<i>Supplies</i>	5,000	5,000	1,561	3,439
<i>Maintenance</i>	5,000	10,000	5,312	4,688
<i>Utilities</i>	7,865	7,865	6,080	1,785
<i>Professional Contract Services</i>	29,035	20,567		20,567
Total Culture/Recreation	<u>124,132</u>	<u>124,132</u>	<u>89,625</u>	<u>34,507</u>
<i>Capital Outlay</i>	<u>100,000</u>	<u>100,000</u>		<u>100,000</u>
Total expenditures	<u>224,132</u>	<u>224,132</u>	<u>89,625</u>	<u>134,507</u>
Excess (deficiency) of revenues (under) expenditures	<u>(100,768)</u>	<u>(100,768)</u>	<u>28,472</u>	<u>129,240</u>
Other financing sources (uses):				
<i>Transfers out</i>	(135)	(135)		135
Total other financing sources (uses)	<u>(135)</u>	<u>(135)</u>		<u>135</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(100,903)</u>	<u>(100,903)</u>	<u>28,472</u>	<u>129,375</u>
Fund balances/equity, October 1	649,737	649,737	649,737	
Fund balances/equity, September 30	<u>\$ 548,834</u>	<u>\$ 548,834</u>	<u>\$ 678,209</u>	<u>\$ 129,375</u>

LUBBOCK COUNTY, TEXAS

SLATON/ROOSEVELT PARKS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-7

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 107,364	\$ 107,364	\$ 106,728	\$ (636)
<i>Investment Earnings</i>	3,000	3,000	1,672	(1,328)
<i>Other</i>	8,000	8,000	2,650	(5,350)
Total revenues	<u>118,364</u>	<u>118,364</u>	<u>111,050</u>	<u>(7,314)</u>
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries & Benefits</i>	108,014	108,014	76,352	31,662
<i>Supplies</i>	5,500	8,800	326	8,474
<i>Maintenance</i>	47,400	40,900	16,079	24,821
<i>Utilities</i>	15,763	17,963	14,070	3,893
<i>Professional Contract Services</i>	1,200	1,200	247	953
Total Culture/Recreation	<u>177,877</u>	<u>176,877</u>	<u>107,074</u>	<u>69,803</u>
<i>Capital Outlay</i>	<u>49,000</u>	<u>50,000</u>	<u>50,000</u>	
Total expenditures	<u>226,877</u>	<u>226,877</u>	<u>157,074</u>	<u>69,803</u>
Excess (deficiency) of revenues (under) expenditures	<u>(108,513)</u>	<u>(108,513)</u>	<u>(46,024)</u>	<u>62,489</u>
Other financing sources (uses):				
<i>Transfers out</i>	(161)	(161)		161
Total other financing sources (uses)	<u>(161)</u>	<u>(161)</u>		<u>161</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(108,674)</u>	<u>(108,674)</u>	<u>(46,024)</u>	<u>62,650</u>
Fund balances/equity, October 1	147,573	147,573	147,573	
Fund balances/equity, September 30	<u>\$ 38,899</u>	<u>\$ 38,899</u>	<u>\$ 101,549</u>	<u>\$ 62,650</u>

LUBBOCK COUNTY, TEXAS
EXHIBIT C-8

IDALOU/NEW DEAL PARKS

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 107,364	\$ 107,364	\$ 106,729	\$ (635)
<i>Investment Earnings</i>	5,000	5,000	2,523	(2,477)
<i>Other</i>	6,200	6,200	4,675	(1,525)
Total revenues	<u>118,564</u>	<u>118,564</u>	<u>113,927</u>	<u>(4,637)</u>
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries & Benefits</i>	67,079	80,592	74,275	6,317
<i>Supplies</i>	6,000	6,000	1,675	4,325
<i>Maintenance</i>	16,000	16,000	1,241	14,759
<i>Utilities</i>	15,744	15,744	6,392	9,352
Total Culture/Recreation	<u>104,823</u>	<u>118,336</u>	<u>83,583</u>	<u>34,753</u>
<i>Capital Outlay</i>	<u>156,000</u>	<u>142,487</u>		<u>142,487</u>
Total expenditures	<u>260,823</u>	<u>260,823</u>	<u>83,583</u>	<u>177,240</u>
Excess (deficiency) of revenues (under) expenditures	<u>(142,259)</u>	<u>(142,259)</u>	<u>30,344</u>	<u>172,603</u>
Other financing sources (uses):				
<i>Transfers out</i>	(256)	(256)		256
Total other financing sources (uses)	<u>(256)</u>	<u>(256)</u>		<u>256</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(142,515)</u>	<u>(142,515)</u>	<u>30,344</u>	<u>172,859</u>
Fund balances/equity, October 1	232,158	232,158	232,158	
Fund balances/equity, September 30	<u>\$ 89,643</u>	<u>\$ 89,643</u>	<u>\$ 262,502</u>	<u>\$ 172,859</u>

LUBBOCK COUNTY, TEXAS

SHALLOWATER PARK

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-9

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 107,364	\$ 107,364	\$ 106,728	\$ (636)
<i>Investment Earnings</i>	5,000	5,000	3,238	(1,762)
<i>Other</i>	2,500	2,500	2,760	260
Total revenues	<u>114,864</u>	<u>114,864</u>	<u>112,726</u>	<u>(2,138)</u>
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Salaries & Benefits</i>	65,027	65,027	52,009	13,018
<i>Supplies</i>	9,000	9,000	3,672	5,328
<i>Maintenance</i>	14,000	14,000	7,740	6,260
<i>Utilities</i>	14,917	14,917	11,854	3,063
<i>Professional Contract Services</i>	2,500	2,500		2,500
Total Culture/Recreation	<u>105,444</u>	<u>105,444</u>	<u>75,275</u>	<u>30,169</u>
<i>Capital Outlay</i>	<u>50,000</u>	<u>250,000</u>	<u>77,212</u>	<u>172,788</u>
Total expenditures	<u>155,444</u>	<u>355,444</u>	<u>152,487</u>	<u>202,957</u>
Excess (deficiency) of revenues (under) expenditures	<u>(40,580)</u>	<u>(240,580)</u>	<u>(39,761)</u>	<u>200,819</u>
Other financing sources (uses):				
<i>Transfers out</i>	(83)	(83)		83
Total other financing sources (uses)	<u>(83)</u>	<u>(83)</u>		<u>83</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>(40,663)</u>	<u>(240,663)</u>	<u>(39,761)</u>	<u>200.902</u>
Fund balances/equity, October 1	316,478	316,478	316,478	
Fund balances/equity, September 30	<u>\$ 275,815</u>	<u>\$ 75,815</u>	<u>\$ 276,717</u>	<u>\$ 200,902</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-10

NEW ROAD FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Total revenues	\$	\$	\$	\$
Expenditures:				
<i>Transportation</i>				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures				
Other financing sources (uses):				
<i>Transfers out</i>	(634,861)	(634,861)	(634,860)	1
Total other financing sources (uses)	(634,861)	(634,861)	(634,860)	1
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(634,861)	(634,861)	(634,860)	1
Fund balances/equity, October 1	634,860	634,860	634,860	
Fund balances/equity, September 30	\$ (1)	\$ (1)	\$	\$ 1

LUBBOCK COUNTY, TEXAS

LCETRZ NO 1 TAX INCREMENT FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-11

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenue:				
<i>Investment Earnings</i>	\$ 3,000	\$ 3,000	\$ 5,243	\$ 2,243
Total revenues	3,000	3,000	5,243	2,243
Expenditures:				
<i>Facilities</i>				
<i>Capital Outlay</i>	553,604	553,604		553,604
Total expenditures	553,604	553,604		553,604
Excess (deficiency) of revenues (under) expenditures	(550,604)	(550,604)	5,243	555,847
Other financing sources (uses):				
<i>Transfers in</i>	150,000	150,000	145,801	(4,199)
Total other financing sources (uses)	150,000	150,000	145,801	(4,199)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(400,604)	(400,604)	151,044	551,648
Fund balances/equity, October 1	409,524	409,524	409,524	
Fund balances/equity, September 30	\$ 8,920	\$ 8,920	\$ 560,568	\$ 551,648

LUBBOCK COUNTY, TEXAS
SAFE SCHOOL PROGRAM/ JJAEP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-12

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 80,000	\$ 80,000	\$ 53,325	\$ (26,675)
Total revenues	80,000	80,000	53,325	(26,675)
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Professional Contract Services</i>	80,000	80,000	53,325	26,675
Total <i>Correctional</i>	80,000	80,000	53,325	26,675
Total expenditures	80,000	80,000	53,325	26,675
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
TJJD-R REGIONAL DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-13

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 12,422	\$ 12,422	\$ 12,421	\$ (1)
Total revenues	12,422	12,422	12,421	(1)
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Supplies</i>	12,422	12,422	12,421	1
<i>Total Correctional</i>	12,422	12,422	12,421	1
Total expenditures	12,422	12,422	12,421	1
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
EXHIBIT C-14

STAR PROGRAM- JUVENILE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 425,000	\$ 425,000	\$ 362,839	\$ (62,161)
<i>Other</i>	1,895	1,895	1,895	
Total revenues	426,895	426,895	364,734	(62,161)
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries & Benefits</i>	565,304	565,304	498,252	67,052
<i>Supplies</i>	7,695	7,695	3,255	4,440
<i>Maintenance</i>	13,000	10,341	4,794	5,547
<i>Utilities</i>	1,925	1,925	363	1,562
<i>Training/Dues</i>	9,330	3,080	1,990	1,090
<i>Professional Contract Services</i>	13,550	13,550		13,550
Total <i>Correctional</i>	610,804	601,895	508,654	93,241
Total expenditures	610,804	601,895	508,654	93,241
Excess (deficiency) of revenues (under) expenditures	(183,909)	(175,000)	(143,920)	31,080
Transfers in	183,909	175,000	143,920	(31,080)
Total other financing sources (uses)	183,909	175,000	143,920	(31,080)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
EXHIBIT C-15

JUVENILE PROBATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 5,000	\$ 5,000	\$ 4,413	\$ (587)
Investment Earnings	32,000	32,000	53,322	21,322
Other	3,000	3,000	825	(2,175)
Total revenues	40,000	40,000	58,560	18,560
Expenditures:				
Current:				
Correctional:				
Salaries & Benefits	1,940,149	1,940,149	1,750,600	189,549
Supplies	61,350	63,850	51,493	12,357
Maintenance	90,410	92,410	38,738	53,672
Utilities	131,962	140,871	112,399	28,472
Training/Dues	110,125	99,625	78,669	20,956
Insurance/Bonds	250	250		250
Total Correctional	2,334,246	2,337,155	2,031,899	305,256
Capital Outlay		6,000	5,100	900
Total expenditures	2,334,246	2,343,155	2,036,999	306,156
Excess (deficiency) of revenues (under) expenditures	(2,294,246)	(2,303,155)	(1,978,439)	324,716
Other financing sources (uses):				
Transfers in	6,000,000	6,000,000	6,000,000	
Transfers out	(4,960,303)	(4,951,394)	(2,962,878)	1,988,516
Total other financing sources (uses)	1,039,697	1,048,606	3,037,122	1,988,516
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,254,549)	(1,254,549)	1,058,683	2,313,232
Fund balances/equity, October 1	5,268,305	5,268,305	5,268,305	
Fund balances/equity, September 30	\$ 4,013,756	\$ 4,013,756	\$ 6,326,988	\$ 2,313,232

LUBBOCK COUNTY, TEXAS

EXHIBIT C-16

JUVENILE PROBATION COMMISSION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 1,657,504	\$ 1,688,778	\$ 1,709,976	\$ 21,198
Total revenues	1,657,504	1,688,778	1,709,976	21,198
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries & Benefits</i>	1,303,198	1,303,198	961,509	341,689
<i>Supplies</i>		77,834	77,734	100
<i>Utilities</i>	570,887	615,570	615,566	4
<i>Training/Dues</i>	12,000	5,554	5,553	1
<i>Professional Contract Services</i>	202,750	117,953	117,953	
Total <i>Correctional</i>	2,088,835	2,120,109	1,778,315	341,794
Total expenditures	2,088,835	2,120,109	1,778,315	341,794
Excess (deficiency) of revenues (under) expenditures	(431,331)	(431,331)	(68,339)	362,992
Transfers in	431,331	431,331	68,339	(362,992)
Total other financing sources (uses)	431,331	431,331	68,339	(362,992)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-17

JUVENILE DETENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$	\$ 265,300	\$ 265,300
<i>Charges for Services</i>	500,000	500,000	768,701	268,701
Total revenues	500,000	500,000	1,034,001	534,001
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries & Benefits</i>	4,173,764	4,173,764	3,429,220	744,544
<i>Supplies</i>	75,572	75,572	26,653	48,919
<i>Maintenance</i>	3,500	3,500	1,930	1,570
<i>Training/Dues</i>	10,000	10,000	9,067	933
<i>Professional Contract Services</i>	224,000	229,000	81,480	147,520
Total Correctional	4,486,836	4,491,836	3,548,350	943,486
<i>Capital Outlay</i>	16,000	11,000	6,746	4,254
Total expenditures	4,502,836	4,502,836	3,555,096	947,740
Excess (deficiency) of revenues (under) expenditures	(4,002,836)	(4,002,836)	(2,521,095)	1,481,741
Transfers in	4,002,836	4,002,836	2,521,095	(1,481,741)
Total other financing sources (uses)	4,002,836	4,002,836	2,521,095	(1,481,741)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-18

JUVENILE FOOD SERVICE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 157,449	\$ 157,449	\$ 144,316	\$ (13,133)
Total revenues	157,449	157,449	144,316	(13,133)
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Salaries & Benefits</i>	171,288	171,288	144,079	27,209
<i>Supplies</i>	206,500	206,500	183,600	22,900
<i>Maintenance</i>	250	250		250
<i>Rental/Leases</i>	2,200	2,200	935	1,265
<i>Total Correctional</i>	380,238	380,238	328,614	51,624
Total expenditures	380,238	380,238	328,614	51,624
Excess (deficiency) of revenues (under) expenditures	(222,789)	(222,789)	(184,298)	38,491
Transfers in	222,789	222,789	184,298	(38,491)
Total other financing sources (uses)	222,789	222,789	184,298	(38,491)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-19

TITLE IV-E

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 99,000	\$ 99,000	\$ 30,306	\$ (68,694)
Total revenues	99,000	99,000	30,306	(68,694)
Expenditures:				
Current:				
<i>Correctional</i>				
<i>Utilities</i>	204,400	204,400	60,295	144,105
<i>Total Correctional</i>	204,400	204,400	60,295	144,105
Total expenditures	204,400	204,400	60,295	144,105
Excess (deficiency) of revenues (under) expenditures	(105,400)	(105,400)	(29,989)	75,411
Transfers in	105,400	105,400	29,989	(75,411)
Total other financing sources (uses)	105,400	105,400	29,989	(75,411)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-20

CJD RE-ENTRY DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 40,953	\$ 40,953	\$ 32,149	\$ (8,804)
Total revenues	40,953	40,953	32,149	(8,804)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	32,650	32,400	30,665	1,735
<i>Utilities</i>		250		250
<i>Training/Dues</i>	5,000	5,000	915	4,085
<i>Professional/Contract Services</i>	3,303	3,303	569	2,734
Total Judicial	40,953	40,953	32,149	8,804
Total expenditures	40,953	40,953	32,149	8,804
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-21

CJD- DWI COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 36,612	\$ 36,612	\$ 25,188	\$ (11,424)
Total revenues	36,612	36,612	25,188	(11,424)
Expenditures:				
Current:				
Judicial				
Supplies	27,794	27,794	22,910	4,884
Utilities	600	600	560	40
Training/Dues	5,000	5,000	1,260	3,740
Professional/Contract Services	3,218	3,218	458	2,760
Total Judicial	36,612	36,612	25,188	11,424
Total expenditures	36,612	36,612	25,188	11,424
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
EXHIBIT C-22

ON LINE ACCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 35,000	\$ 35,000	\$ 39,231	\$ 4,231
<i>Investment Earnings</i>	4,000	4,000	2,963	(1,037)
Total revenues	39,000	39,000	42,194	3,194
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	175,000	170,000	45,048	124,952
<i>Utilities</i>	2,000	2,000	632	1,368
<i>Training/Dues</i>	3,000	8,000	1,788	6,212
<i>Professional/Contract Services</i>	5,000	5,000		5,000
Total Judicial	185,000	185,000	47,468	137,532
Total expenditures	185,000	185,000	47,468	137,532
Excess (deficiency) of revenues (under) expenditures	(146,000)	(146,000)	(5,274)	140,726
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(146,000)	(146,000)	(5,274)	140,726
Fund balances/equity, October 1	324,952	324,952	324,952	
Fund balances/equity, September 30	\$ 178,952	\$ 178,952	\$ 319,678	\$ 140,726

LUBBOCK COUNTY, TEXAS

EXHIBIT C-23

CJD- DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 48,991	\$ 48,991	\$ 19,704	\$ (29,287)
Total revenues	48,991	48,991	19,704	(29,287)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	39,880	39,880	18,507	21,373
<i>Utilities</i>	650	650	438	212
<i>Training/Dues</i>	5,000	5,000	405	4,595
<i>Professional/Contract Services</i>	3,461	3,461	354	3,107
Total Judicial	48,991	48,991	19,704	29,287
Total expenditures	48,991	48,991	19,704	29,287
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
EXHIBIT C-24

CO- DRUG COURT FEE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 20,000	\$ 20,000	\$ 15,810	\$ (4,190)
<i>Investment Earnings</i>	1,700	1,700	2,024	324
Total revenues	21,700	21,700	17,834	(3,866)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	12,000	12,000	3,369	8,631
<i>Training/Dues</i>	20,500	20,500		20,500
<i>Professional/Contract Services</i>	6,240	6,240		6,240
Total Judicial	38,740	38,740	3,369	35,371
Total expenditures	38,740	38,740	3,369	35,371
Excess (deficiency) of revenues (under) expenditures	(17,040)	(17,040)	14,465	31,505
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(17,040)	(17,040)	14,465	31,505
Fund balances/equity, October 1	226,638	226,638	226,638	
Fund balances/equity, September 30	\$ 209,598	\$ 209,598	\$ 241,103	\$ 31,505

LUBBOCK COUNTY, TEXAS
DISPUTE RESOLUTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-25

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 334,900	\$ 334,900	\$ 277,629	\$ (57,271)
<i>Investment Earnings</i>			490	490
Total revenues	334,900	334,900	278,119	(56,781)
Expenditures:				
Current:				
Legal				
<i>Salaries & Benefits</i>	251,798	270,260	262,738	7,522
<i>Supplies</i>	12,230	14,430	10,675	3,755
<i>Utilities</i>	1,800	1,800	1,574	226
<i>Training/Dues</i>	15,200	13,000	5,804	7,196
<i>Professional Contract Services</i>	53,872	53,872	43,081	10,791
Total Legal	334,900	353,362	323,872	29,490
Total expenditures	334,900	353,362	323,872	29,490
Excess (deficiency) of revenues (under) expenditures		(18,462)	(45,753)	(27,291)
Other financing sources (uses):				
<i>Transfers out</i>			(16,070)	(16,070)
Total other financing sources (uses)			(16,070)	(16,070)
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(18,462)	(61,823)	(43,361)
Fund balances/equity, October 1	62,871	62,871	62,871	
Fund balances/equity, September 30	\$ 62,871	\$ 44,409	\$ 1,048	\$ (43,361)

LUBBOCK COUNTY, TEXAS

USDA-AG-MEDIATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-26

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 121,099	\$ (178,901)
Fees of Office	1,500	1,500	313	(1,187)
Other	118,500	118,500	35,830	(82,670)
Total revenues	420,000	420,000	157,242	(262,758)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	205,554	205,554	120,116	85,438
Supplies	4,446	4,446	1,795	2,651
Training/Dues	50,000	50,000	9,673	40,327
Professional Contract Services	41,500	41,500	5,898	35,602
Other	118,500	118,500	35,830	82,670
Total Legal	420,000	420,000	173,312	246,688
Total expenditures	420,000	420,000	173,312	246,688
Excess (deficiency) of revenues (under) expenditures			(16,070)	(16,070)
Transfers in			16,070	16,070
Total other financing sources (uses)			16,070	16,070
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
EXHIBIT C-27

DOMESTIC RELATIONS OFFICE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 213,000	\$ 213,000	\$ 193,407	\$ (19,593)
Total revenues	213,000	213,000	193,407	(19,593)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries & Benefits</i>	134,080	141,459	133,777	7,682
<i>Supplies</i>	2,400	3,450	3,232	218
<i>Training/Dues</i>	5,310	4,260	3,483	777
<i>Professional Contract Services</i>	71,210	71,210	53,291	17,919
<i>Total Legal</i>	213,000	220,379	193,783	26,596
Total expenditures	213,000	220,379	193,783	26,596
Excess (deficiency) of revenues (under) expenditures		(7,379)	(376)	7,003
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(7,379)	(376)	7,003
Fund balances/equity, October 1	13,665	13,665	13,665	
Fund balances/equity, September 30	\$ 13,665	\$ 6,286	\$ 13,289	\$ 7,003

LUBBOCK COUNTY, TEXAS
EXHIBIT C-28

HOT & STVR TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Hotel Tax	\$ 2,020,000	\$ 2,020,000	\$	\$ (2,020,000)
Vehicle Rental Tax	505,000	505,000		(505,000)
Investment Earnings	5,000	5,000		(5,000)
Total revenues	<u>2,530,000</u>	<u>2,530,000</u>		<u>(2,530,000)</u>
Expenditures:				
Current:				
General Administration				
Professional/Contract Services	2,530,000	2,530,000		2,530,000
Total General Administration	<u>2,530,000</u>	<u>2,530,000</u>		<u>2,530,000</u>
Total expenditures	<u>2,530,000</u>	<u>2,530,000</u>		<u>2,530,000</u>
Excess (deficiency) of revenues (under) expenditures				
Other financing sources (uses):				
Transfers out			(736,712)	(736,712)
Total other financing sources (uses)			<u>(736,712)</u>	<u>(736,712)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(736,712)	(736,712)
Fund balances/equity, October 1	736,712	736,712	736,712	
Fund balances/equity, September 30	<u>\$ 736,712</u>	<u>\$ 736,712</u>	<u>\$</u>	<u>\$ (736,712)</u>

LUBBOCK COUNTY, TEXAS
EXHIBIT C-29

LAW LIBRARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Charges for Services	\$ 172,200	\$ 172,200	\$ 164,977	\$ (7,223)
Investment Earnings			52	52
Other	300	300	379	79
Total revenues	172,500	172,500	165,408	(7,092)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	64,192	64,192	59,915	4,277
Supplies	350	350	349	1
Professional Contract Services	18,936	19,119	19,090	29
Total Legal	83,478	83,661	79,354	4,307
Capital Outlay	98,375	102,903	101,922	981
Total expenditures	181,853	186,564	181,276	5,288
Excess (deficiency) of revenues (under) expenditures	(9,353)	(14,064)	(15,868)	(1,804)
Other financing sources (uses):				
Transfers in	9,353	9,353	9,353	
Total other financing sources (uses)	9,353	9,353	9,353	
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(4,711)	(6,515)	(1,804)
Fund balances/equity, October 1	16,926	16,926	16,926	
Fund balances/equity, September 30	\$ 16,926	\$ 12,215	\$ 10,411	\$ (1,804)

LUBBOCK COUNTY, TEXAS

EXHIBIT C-30

ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 769,775	\$ 769,775	\$ 125,498	\$ (644,277)
Total revenues	769,775	769,775	125,498	(644,277)
Expenditures:				
Current:				
<i>Elections</i>				
<i>Salaries & Benefits</i>	126,258	126,258	20,782	105,476
<i>Supplies</i>	65,017	8,017	207	7,810
<i>Maintenance</i>	4,500	1,500	324	1,176
<i>Training/Dues</i>	10,000	1,000	507	493
<i>Professional/Contract Services</i>	528,000	607,000	84,596	522,404
<i>Rental/Leases</i>	36,000	26,000	19,082	6,918
Total Elections	769,775	769,775	125,498	644,277
Total expenditures	769,775	769,775	125,498	644,277
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	119,333	119,333	119,333	
Fund balances/equity, September 30	\$ 119,333	\$ 119,333	\$ 119,333	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-31

HAVA
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 316,711	\$ 145,504	\$ (171,207)
Total revenues		316,711	145,504	(171,207)
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>		110,000	59,891	50,109
<i>Professional/Contract Services</i>		176,711	65,613	111,098
Total Elections		286,711	125,504	161,207
<i>Capital Outlay</i>		30,000	20,000	10,000
Total expenditures		316,711	145,504	171,207
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-32

ELECTION ADMIN. FEE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 67,700	\$ 67,700	\$ 2,125	\$ (65,575)
<i>Investment Earnings</i>			1,225	1,225
Total revenues	67,700	67,700	3,350	(64,350)
Expenditures:				
Current:				
<i>Elections</i>				
<i>Supplies</i>	4,000	7,000	4,352	2,648
<i>Maintenance</i>	30,000	30,000	26,268	3,732
<i>Training/Dues</i>	27,500	27,500	1,416	26,084
Total Elections	61,500	64,500	32,036	32,464
<i>Capital Outlay</i>	6,200	3,200		3,200
Total expenditures	67,700	67,700	32,036	35,664
Excess (deficiency) of revenues (under) expenditures			(28,686)	(28,686)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(28,686)	(28,686)
Fund balances/equity, October 1	194,448	194,448	194,448	
Fund balances/equity, September 30	\$ 194,448	\$ 194,448	\$ 165,762	\$ (28,686)

LUBBOCK COUNTY, TEXAS**EXHIBIT C-33**

ELECTION EQUIPMENT FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Charges for Services</i>	\$ 79,500	\$ 79,500	\$ 15,953	\$ (63,547)
<i>Investment Earnings</i>			2,547	2,547
Total revenues	79,500	79,500	18,500	(61,000)
Expenditures:				
Current:				
<i>Elections</i>				
<i>Maintenance</i>	79,500	79,500	79,500	
<i>Total Elections</i>	79,500	79,500	79,500	
<i>Capital Outlay</i>		109,000	65,400	43,600
Total expenditures	79,500	188,500	144,900	43,600
Excess (deficiency) of revenues (under) expenditures		(109,000)	(126,400)	(17,400)
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(109,000)	(126,400)	(17,400)
Fund balances/equity, October 1	375,973	375,973	375,973	
Fund balances/equity, September 30	\$ 375,973	\$ 266,973	\$ 249,573	\$ (17,400)

LUBBOCK COUNTY, TEXAS
HISTORICAL CANNON RESTORATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-34

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 6,000	\$ 6,000	\$	\$ (6,000)
Total revenues	6,000	6,000		(6,000)
Expenditures:				
Current:				
<i>Culture/Recreation</i>				
<i>Maintenance</i>	11,625	11,625	5,187	6,438
<i>Total Culture/Recreation</i>	11,625	11,625	5,187	6,438
Total expenditures	11,625	11,625	5,187	6,438
Excess (deficiency) of revenues (under) expenditures	(5,625)	(5,625)	(5,187)	438
Other financing sources (uses):				
<i>Transfers in</i>	5,625	5,625		(5,625)
Total other financing sources (uses)	5,625	5,625		(5,625)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			(5,187)	(5,187)
Fund balances/equity, October 1	5,187	5,187	5,187	
Fund balances/equity, September 30	\$ 5,187	\$ 5,187	\$	\$ (5,187)

LUBBOCK COUNTY, TEXAS**EXHIBIT C-35**

RECORDS PRESERVATION DIST CLK
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 18,800	\$ 18,800	\$ 18,585	\$ (215)
<i>Investment Earnings</i>	600	600	681	81
Total revenues	19,400	19,400	19,266	(134)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Salaries & Benefits</i>	22,251	22,251	14,941	7,310
<i>Supplies</i>	16,450	16,450	13,709	2,741
<i>Maintenance</i>	5,000	5,000	1,801	3,199
<i>Professional/Contract Services</i>	1,000	1,000		1,000
Total Judicial	44,701	44,701	30,451	14,250
Total expenditures	44,701	44,701	30,451	14,250
Excess (deficiency) of revenues (under) expenditures	(25,301)	(25,301)	(11,185)	14,116
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(25,301)	(25,301)	(11,185)	14,116
Fund balances/equity, October 1	77,709	77,709	77,709	
Fund balances/equity, September 30	\$ 52,408	\$ 52,408	\$ 66,524	\$ 14,116

LUBBOCK COUNTY, TEXAS
CO. CLERK RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-36

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 545,725	\$ 545,725	\$ 593,552	\$ 47,827
<i>Investment Earnings</i>	40,000	40,000	32,387	(7,613)
Total revenues	<u>585,725</u>	<u>585,725</u>	<u>625,939</u>	<u>40,214</u>
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	169,403	169,403	82,633	86,770
<i>Supplies</i>	31,550	31,550	3,855	27,695
<i>Maintenance</i>	15,000	15,000		15,000
<i>Professional/Contract Services</i>	369,772	369,772		369,772
<i>Total General Administration</i>	<u>585,725</u>	<u>585,725</u>	<u>86,488</u>	<u>499,237</u>
Total expenditures	<u>585,725</u>	<u>585,725</u>	<u>86,488</u>	<u>499,237</u>
Excess (deficiency) of revenues (under) expenditures			<u>539,451</u>	<u>539,451</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			539,451	539,451
Fund balances/equity, October 1	3,469,914	3,469,914	3,469,914	
Fund balances/equity, September 30	<u>\$ 3,469,914</u>	<u>\$ 3,469,914</u>	<u>\$ 4,009,365</u>	<u>\$ 539,451</u>

LUBBOCK COUNTY, TEXAS
COUNTY RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-37

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 58,000	\$ 58,000	\$ 49,236	\$ (8,764)
<i>Investment Earnings</i>	6,000	6,000	3,972	(2,028)
Total revenues	64,000	64,000	53,208	(10,792)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Salaries & Benefits</i>	69,948	74,678	74,446	232
<i>Supplies</i>	10,000	5,270	2,487	2,783
<i>Training/Dues</i>	3,000	3,000		3,000
Total General Administration	82,948	82,948	76,933	6,015
<i>Capital Outlay</i>	250,000	250,000	47,732	202,268
Total expenditures	332,948	332,948	124,665	208,283
Excess (deficiency) of revenues (under) expenditures	(268,948)	(268,948)	(71,457)	197,491
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(268,948)	(268,948)	(71,457)	197,491
Fund balances/equity, October 1	473,355	473,355	473,355	
Fund balances/equity, September 30	\$ 204,407	\$ 204,407	\$ 401,898	\$ 197,491

LUBBOCK COUNTY, TEXAS**EXHIBIT C-38**

COURT HOUSE SECURITY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 110,000	\$ 110,000	\$ 107,641	\$ (2,359)
<i>Investment Earnings</i>			115	115
Total revenues	<u>110,000</u>	<u>110,000</u>	<u>107,756</u>	<u>(2,244)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	94,956	94,956	96,401	(1,445)
<i>Supplies</i>	10,044	10,044	6,210	3,834
<i>Training/Dues</i>	5,000	5,000	1,050	3,950
Total Public Safety	<u>110,000</u>	<u>110,000</u>	<u>103,661</u>	<u>6,339</u>
Total expenditures	<u>110,000</u>	<u>110,000</u>	<u>103,661</u>	<u>6,339</u>
Excess (deficiency) of revenues (under) expenditures			<u>4,095</u>	<u>4,095</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			4,095	4,095
Fund balances/equity, October 1	11,030	11,030	11,030	
Fund balances/equity, September 30	<u>\$ 11,030</u>	<u>\$ 11,030</u>	<u>\$ 15,125</u>	<u>\$ 4,095</u>

LUBBOCK COUNTY, TEXAS
 COURT RECORD PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-39

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 48,000	\$ 48,000	\$ 48,315	\$ 315
<i>Investment Earnings</i>	2,500	2,500	2,069	(431)
Total revenues	50,500	50,500	50,384	(116)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	25,000	25,000	184	24,816
<i>Maintenance</i>	5,500	5,500		5,500
<i>Professional/Contract Services</i>	20,000	20,000	20,000	
<i>Total General Administration</i>	50,500	50,500	20,184	30,316
Total expenditures	50,500	50,500	20,184	30,316
Excess (deficiency) of revenues (under) expenditures			30,200	30,200
Excess of revenues and other financing sources over (under) expenditures and other financing uses			30,200	30,200
Fund balances/equity, October 1	215,193	215,193	215,193	
Fund balances/equity, September 30	\$ 215,193	\$ 215,193	\$ 245,393	\$ 30,200

LUBBOCK COUNTY, TEXAS
LOCAL TRUANCY PREVENT & DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-40

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$	\$	\$ 9,317	\$ 9,317
<i>Investment Earnings</i>			2	2
Total revenues			9,319	9,319
Expenditures:				
<i>General Administration</i>				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures			9,319	9,319
Excess of revenues and other financing sources over (under) expenditures and other financing uses			9,319	9,319
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 9,319	\$ 9,319

LUBBOCK COUNTY, TEXAS
HISTORICAL COMMISSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-41

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 600	\$ 600	\$ 60	\$ (540)
Total revenues	600	600	60	(540)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	6,450	6,450	5,277	1,173
<i>Training/Dues</i>	700	700	578	122
<i>Total General Administration</i>	7,150	7,150	5,855	1,295
Total expenditures	7,150	7,150	5,855	1,295
Excess (deficiency) of revenues (under) expenditures	(6,550)	(6,550)	(5,795)	755
Other financing sources (uses):				
<i>Transfers in</i>	8,100	8,100	8,100	
<i>Transfers out</i>	(5,625)	(5,625)		5,625
Total other financing sources (uses)	2,475	2,475	8,100	5,625
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(4,075)	(4,075)	2,305	6,380
Fund balances/equity, October 1	11,189	11,189	11,189	
Fund balances/equity, September 30	\$ 7,114	\$ 7,114	\$ 13,494	\$ 6,380

LUBBOCK COUNTY, TEXAS**EXHIBIT C-42**

CHILD ABUSE PREVENTION

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 400	\$ 400	\$ 273	\$ (127)
<i>Investment Earnings</i>	25	25	30	5
Total revenues	425	425	303	(122)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	425	425		425
<i>Total General Administration</i>	425	425		425
Total expenditures	425	425		425
Excess (deficiency) of revenues (under) expenditures			303	303
Excess of revenues and other financing sources over (under) expenditures and other financing uses			303	303
Fund balances/equity, October 1	3,261	3,261	3,261	
Fund balances/equity, September 30	\$ 3,261	\$ 3,261	\$ 3,564	\$ 303

LUBBOCK COUNTY, TEXAS

JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-43

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 26,000	\$ 26,000	\$ 17,990	\$ (8,010)
<i>Investment Earnings</i>	5,000	5,000	2,694	(2,306)
Total revenues	31,000	31,000	20,684	(10,316)
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Supplies</i>	62,900	62,900	4,621	58,279
<i>Utilities</i>	6,500	6,500	2,205	4,295
<i>Training/Dues</i>	17,500	17,500	315	17,185
<i>Professional/Contract Services</i>	30,000	30,000		30,000
Total Judicial	116,900	116,900	7,141	109,759
Total expenditures	116,900	116,900	7,141	109,759
Excess (deficiency) of revenues (under) expenditures	(85,900)	(85,900)	13,543	99,443
Other financing sources (uses):				
<i>Transfers out</i>		(350,000)	(316,012)	33,988
Total other financing sources (uses)		(350,000)	(316,012)	33,988
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(85,900)	(435,900)	(302,469)	133,431
Fund balances/equity, October 1	302,469	302,469	302,469	
Fund balances/equity, September 30	\$ 216,569	\$ (133,431)	\$	\$ 133,431

LUBBOCK COUNTY, TEXAS

CO & DIST COURT TECHNOLOGY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-44

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 6,100	\$ 6,100	\$ 3,306	\$ (2,794)
<i>Investment Earnings</i>	750	750	632	(118)
Total revenues	6,850	6,850	3,938	(2,912)
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Supplies</i>	6,850	6,850		6,850
<i>Total General Administration</i>	6,850	6,850		6,850
Total expenditures	6,850	6,850		6,850
Excess (deficiency) of revenues (under) expenditures			3,938	3,938
Excess of revenues and other financing sources over (under) expenditures and other financing uses			3,938	3,938
Fund balances/equity, October 1	70,441	70,441	70,441	
Fund balances/equity, September 30	\$ 70,441	\$ 70,441	\$ 74,379	\$ 3,938

LUBBOCK COUNTY, TEXAS
DIST COURT RECORD TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-45

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 32,000	\$ 32,000	\$ 33,619	\$ 1,619
<i>Investment Earnings</i>	1,500	1,500	1,145	(355)
Total revenues	<u>33,500</u>	<u>33,500</u>	<u>34,764</u>	<u>1,264</u>
Expenditures:				
Current:				
<i>Judicial</i>				
<i>Maintenance</i>	1,600	1,600	350	1,250
<i>Professional/Contract Services</i>	100,000	100,000	46,829	53,171
Total Judicial	<u>101,600</u>	<u>101,600</u>	<u>47,179</u>	<u>54,421</u>
Total expenditures	<u>101,600</u>	<u>101,600</u>	<u>47,179</u>	<u>54,421</u>
Excess (deficiency) of revenues (under) expenditures	<u>(68,100)</u>	<u>(68,100)</u>	<u>(12,415)</u>	<u>55,685</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(68,100)	(68,100)	(12,415)	55,685
Fund balances/equity, October 1	116,922	116,922	116,922	
Fund balances/equity, September 30	<u>\$ 48,822</u>	<u>\$ 48,822</u>	<u>\$ 104,507</u>	<u>\$ 55,685</u>

LUBBOCK COUNTY, TEXAS

COUNTY CLERK ARCHIVE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-46

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 550,000	\$ 550,000	\$ 590,870	\$ 40,870
<i>Investment Earnings</i>	30,000	30,000	27,307	(2,693)
Total revenues	580,000	580,000	618,177	38,177
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	1,465,000	1,465,000	982,321	482,679
Total General Administration	1,465,000	1,465,000	982,321	482,679
Total expenditures	1,465,000	1,465,000	982,321	482,679
Excess (deficiency) of revenues (under) expenditures	(885,000)	(885,000)	(364,144)	520,856
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(885,000)	(885,000)	(364,144)	520,856
Fund balances/equity, October 1	2,870,239	2,870,239	2,870,239	
Fund balances/equity, September 30	\$ 1,985,239	\$ 1,985,239	\$ 2,506,095	\$ 520,856

LUBBOCK COUNTY, TEXAS
COMMUNITY/ECONOMIC DEV PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-47

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 16,000	\$ 16,000	\$ 248,116	\$ 232,116
<i>Investment Earnings</i>			2,182	2,182
<i>Other</i>			30,375	30,375
Total revenues	16,000	16,000	280,673	264,673
Expenditures:				
Current:				
<i>General Administration</i>				
<i>Professional/Contract Services</i>	139,423	139,423	22,100	117,323
<i>Total General Administration</i>	139,423	139,423	22,100	117,323
Total expenditures	139,423	139,423	22,100	117,323
Excess (deficiency) of revenues (under) expenditures	(123,423)	(123,423)	258,573	381,996
Other financing sources (uses):				
<i>Transfers in</i>	123,423	123,423		(123,423)
Total other financing sources (uses)	123,423	123,423		(123,423)
Excess of revenues and other financing sources over (under) expenditures and other financing uses			258,573	258,573
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 258,573	\$ 258,573

LUBBOCK COUNTY, TEXAS

JP1 JUSTICE COURT TECHNOLOGY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-48

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	5	\$ 5
Total revenues			5	5
Expenditures:				
<i>Judicial</i>				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures			5	5
Other financing sources (uses):				
<i>Transfers in</i>		87,443	78,938	(8,505)
Total other financing sources (uses)		87,443	78,938	(8,505)
Excess of revenues and other financing sources over (under) expenditures and other financing uses		87,443	78,943	(8,500)
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ 87,443	\$ 78,943	\$ (8,500)

LUBBOCK COUNTY, TEXAS

JP2 JUSTICE COURT TECHNOLOGY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-49

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	\$ 6	\$ 6
Total revenues			6	6
Expenditures:				
<i>Judicial</i>				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures			6	6
Other financing sources (uses):				
<i>Transfers in</i>		119,322	107,791	(11,531)
Total other financing sources (uses)		119,322	107,791	(11,531)
Excess of revenues and other financing sources over (under) expenditures and other financing uses		119,322	107,797	(11,525)
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ 119,322	\$ 107,797	\$ (11,525)

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

JP3 JUSTICE COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	2	2
Total revenues			2	2
Expenditures:				
<i>Judicial</i>				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures			2	2
Other financing sources (uses):				
<i>Transfers in</i>		35,341	32,297	(3,044)
Total other financing sources (uses)		35,341	32,297	(3,044)
Excess of revenues and other financing sources over (under) expenditures and other financing uses		35,341	32,299	(3,042)
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ 35,341	\$ 32,299	\$ (3,042)

LUBBOCK COUNTY, TEXAS

JP4 JUSTICE COURT TECHNOLOGY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-51

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$	\$	6	6
Total revenues			6	6
Expenditures:				
<i>Judicial</i>				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures			6	6
Other financing sources (uses):				
<i>Transfers in</i>		107,894	96,986	(10,908)
Total other financing sources (uses)		107,894	96,986	(10,908)
Excess of revenues and other financing sources over (under) expenditures and other financing uses		107,894	96,992	(10,902)
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$ 107,894	\$ 96,992	\$ (10,902)

LUBBOCK COUNTY, TEXAS
SHERIFF CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-52

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fines and Forfeitures</i>	\$ 350,000	\$ 350,000	\$ 185,431	\$ (164,569)
<i>Investment Earnings</i>	3,500	3,500	3,664	164
<i>Other</i>	10,000	10,000	75,233	65,233
Total revenues	<u>363,500</u>	<u>363,500</u>	<u>264,328</u>	<u>(99,172)</u>
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	58,000	58,000	38,400	19,600
<i>Training/Dues</i>	15,000	15,000	1,000	14,000
<i>Other</i>	190,500	190,500	75,270	115,230
Total Public Safety	<u>263,500</u>	<u>263,500</u>	<u>114,670</u>	<u>148,830</u>
<i>Capital Outlay</i>	<u>100,000</u>	<u>100,000</u>	<u>40,178</u>	<u>59,822</u>
Total expenditures	<u>363,500</u>	<u>363,500</u>	<u>154,848</u>	<u>208,652</u>
Excess (deficiency) of revenues (under) expenditures			<u>109,480</u>	<u>109,480</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			109,480	109,480
Fund balances/equity, October 1	437,509	437,509	437,509	
Fund balances/equity, September 30	<u>\$ 437,509</u>	<u>\$ 437,509</u>	<u>\$ 546,989</u>	<u>\$ 109,480</u>

LUBBOCK COUNTY, TEXAS
EXHIBIT C-53

INMATE SUPPLY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 17,000	\$ 17,000	\$ 43,567	\$ 26,567
<i>Other</i>	830,000	830,000	1,131,279	301,279
Total revenues	847,000	847,000	1,174,846	327,846
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>	165,000	165,000	166,476	(1,476)
<i>Maintenance</i>	22,000	22,000		22,000
<i>Professional Contract Services</i>	650,000	650,000	481,771	168,229
<i>Total Public Safety</i>	837,000	837,000	648,247	188,753
<i>Capital Outlay</i>	10,000	10,000		10,000
Total expenditures	847,000	847,000	648,247	198,753
Excess (deficiency) of revenues (under) expenditures			526,599	526,599
Excess of revenues and other financing sources over (under) expenditures and other financing uses			526,599	526,599
Fund balances/equity, October 1	2,945,258	2,945,258	2,945,258	
Fund balances/equity, September 30	\$ 2,945,258	\$ 2,945,258	\$ 3,471,857	\$ 526,599

LUBBOCK COUNTY, TEXAS
EXHIBIT C-54

VINE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 27,716	\$ 30,171	\$ 30,170	\$ (1)
Total revenues	27,716	30,171	30,170	(1)
Expenditures:				
Current:				
Public Safety				
Supplies	27,716	30,171	30,170	1
Total Public Safety	27,716	30,171	30,170	1
Total expenditures	27,716	30,171	30,170	1
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
HOMELAND SECURITY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-55

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 182,927	\$ 247,885	\$ 89,874	\$ (158,011)
Total revenues	182,927	247,885	89,874	(158,011)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Training/Dues</i>	26,956	34,740	34,721	19
<i>Professional Contract Services</i>		9,600		9,600
Total Public Safety	26,956	44,340	34,721	9,619
<i>Capital Outlay</i>	155,971	203,545	55,153	148,392
Total expenditures	182,927	247,885	89,874	158,011
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
EXHIBIT C-56

LEOSE- SHERIFF
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 119,188	\$ 119,188	\$ 23,243	\$ (95,945)
<i>Investment Earnings</i>	1,500	1,500	1,152	(348)
Total revenues	120,688	120,688	24,395	(96,293)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>		7,000	6,118	882
<i>Training/Dues</i>	25,000	25,000	9,634	15,366
Total Public Safety	25,000	32,000	15,752	16,248
<i>Capital Outlay</i>	95,688	88,688		88,688
Total expenditures	120,688	120,688	15,752	104,936
Excess (deficiency) of revenues (under) expenditures			8,643	8,643
Excess of revenues and other financing sources over (under) expenditures and other financing uses			8,643	8,643
Fund balances/equity, October 1	125,931	125,931	125,931	
Fund balances/equity, September 30	\$ 125,931	\$ 125,931	\$ 134,574	\$ 8,643

LUBBOCK COUNTY, TEXAS
SHERIFF COMMISSARY SALARY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-57

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 597,418	\$ 597,418	\$ 662,633	\$ 65,215
Total revenues	597,418	597,418	662,633	65,215
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	597,418	597,418	577,614	19,804
<i>Total Public Safety</i>	597,418	597,418	577,614	19,804
Total expenditures	597,418	597,418	577,614	19,804
Excess (deficiency) of revenues (under) expenditures			85,019	85,019
Excess of revenues and other financing sources over (under) expenditures and other financing uses			85,019	85,019
Fund balances/equity, October 1	130,326	130,326	130,326	
Fund balances/equity, September 30	\$ 130,326	\$ 130,326	\$ 215,345	\$ 85,019

LUBBOCK COUNTY, TEXAS
LECD GRANT- EMERGENCY COMM.
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-58

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 8,525	\$ 8,304	\$ (221)
Total revenues		8,525	8,304	(221)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Supplies</i>		8,525	8,304	221
<i>Total Public Safety</i>		8,525	8,304	221
Total expenditures		8,525	8,304	221
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
MAT RE-ENTRY PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-59

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 219,984	\$ 5,227	\$ (214,757)
Total revenues		219,984	5,227	(214,757)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>		79,923	5,227	74,696
<i>Supplies</i>		111,141		111,141
<i>Professional Contract Services</i>		28,920		28,920
Total Public Safety		219,984	5,227	214,757
Total expenditures		219,984	5,227	214,757
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-60

TAG GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 811,356	\$ 811,356	\$ 640,005	\$ (171,351)
Total revenues	811,356	811,356	640,005	(171,351)
Expenditures:				
Current:				
<i>Public Safety</i>				
<i>Salaries & Benefits</i>	260,092	282,116	259,614	22,502
<i>Supplies</i>	106,557	108,744	69,547	39,197
<i>Utilities</i>	65,398	65,398	59,715	5,683
<i>Training/Dues</i>	78,127	38,189	18,354	19,835
<i>Professional Contract Services</i>	26,473	27,626	15,979	11,647
<i>Rental/Leases</i>	136,467	136,467	132,044	4,423
<i>Insurance/Bonds</i>	4,900	4,900		4,900
<i>Other</i>	37,300	26,819	4,394	22,425
Total Public Safety	715,314	690,259	559,647	130,612
<i>Capital Outlay</i>	96,042	121,097	80,358	40,739
Total expenditures	811,356	811,356	640,005	171,351
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-61

JMHCP GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 136,830	\$ 134,327	\$ 33,473	\$ (100,854)
Other	95,825	91,966	19,429	(72,537)
Total revenues	232,655	226,293	52,902	(173,391)
Expenditures:				
Current:				
Public Safety				
Salaries & Benefits	3,534	4,918		4,918
Supplies	6,985	11,450		11,450
Training/Dues	6,655	6,662		6,662
Professional Contract Services	119,656	111,297	33,473	77,824
Other	95,825	91,966	19,429	72,537
Total Public Safety	232,655	226,293	52,902	173,391
Total expenditures	232,655	226,293	52,902	173,391
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
CDA BUSINESS CRIMES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020
EXHIBIT C-62

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Fees of Office</i>	\$ 60,000	\$ 60,000	\$ 50,327	\$ (9,673)
<i>Investment Earnings</i>	380	380	464	84
<i>Other</i>	48,120	48,120	31,537	(16,583)
Total revenues	<u>108,500</u>	<u>108,500</u>	<u>82,328</u>	<u>(26,172)</u>
Expenditures:				
Current:				
<i>Legal</i>				
<i>Supplies</i>	50,000	50,000	23,709	26,291
<i>Maintenance</i>	5,000	5,000	549	4,451
<i>Training/Dues</i>	28,500	30,500	15,395	15,105
<i>Professional Contract Services</i>	25,000	23,000	4,943	18,057
<i>Other</i>			200	(200)
Total Legal	<u>108,500</u>	<u>108,500</u>	<u>44,796</u>	<u>63,704</u>
Total expenditures	<u>108,500</u>	<u>108,500</u>	<u>44,796</u>	<u>63,704</u>
Excess (deficiency) of revenues (under) expenditures			<u>37,532</u>	<u>37,532</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses			37,532	37,532
Fund balances/equity, October 1	29,518	29,518	29,518	
Fund balances/equity, September 30	<u>\$ 29,518</u>	<u>\$ 29,518</u>	<u>\$ 67,050</u>	<u>\$ 37,532</u>

LUBBOCK COUNTY, TEXAS

CDA CONTRABAND FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-63

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 500	\$ 500	\$ 660	\$ 160
<i>Other</i>	76,000	76,000	91,873	15,873
Total revenues	76,500	76,500	92,533	16,033
Expenditures:				
Current:				
<i>Legal</i>				
<i>Other</i>	76,500	76,500	74,836	1,664
Total Legal	76,500	76,500	74,836	1,664
Total expenditures	76,500	76,500	74,836	1,664
Excess (deficiency) of revenues (under) expenditures			17,697	17,697
Excess of revenues and other financing sources over (under) expenditures and other financing uses			17,697	17,697
Fund balances/equity, October 1	53,735	53,735	53,735	
Fund balances/equity, September 30	\$ 53,735	\$ 53,735	\$ 71,432	\$ 17,697

LUBBOCK COUNTY, TEXAS

SPATF GRANT- CDA
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-64

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 404,523	\$ 404,523	\$ 405,701	\$ 1,178
Other	177,217	199,505	186,341	(13,164)
Total revenues	581,740	604,028	592,042	(11,986)
Expenditures:				
Current:				
Legal				
Salaries & Benefits	476,928	472,961	474,185	(1,224)
Supplies	124,127	119,397	116,641	2,756
Training/Dues	9,000	6,421	5,199	1,222
Professional Contract Services	113,917	113,917	105,075	8,842
Total Legal	723,972	712,696	701,100	11,596
Capital Outlay		33,564	33,564	
Total expenditures	723,972	746,260	734,664	11,596
Excess (deficiency) of revenues (under) expenditures	(142,232)	(142,232)	(142,622)	(390)
Transfers in	142,232	142,232	142,622	390
Total other financing sources (uses)	142,232	142,232	142,622	390
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1	\$	\$	\$	\$
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-65

JAG-JUSTICE ASSISTANCE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 171,803	\$ 265,760	\$ 59,466	\$ (206,294)
<i>Investment Earnings</i>		896		(896)
Total revenues	171,803	266,656	59,466	(207,190)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Other</i>	151,803	246,656	59,466	187,190
Total Legal	151,803	246,656	59,466	187,190
<i>Capital Outlay</i>	20,000	20,000		20,000
Total expenditures	171,803	266,656	59,466	207,190
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS
CDA BORDER PROSECUTION UNIT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-66

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$	\$ 199,700	\$ 574	\$ (199,126)
Total revenues		199,700	574	(199,126)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries & Benefits</i>		195,000		195,000
<i>Supplies</i>		1,700	574	1,126
<i>Training/Dues</i>		3,000		3,000
<i>Total Legal</i>		199,700	574	199,126
Total expenditures		199,700	574	199,126
Excess (deficiency) of revenues (under) expenditures				
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS

EXHIBIT C-67

CDA VOCA VICTIM ADVOCACY PROJECT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 216,946	\$ 216,946	\$ 100,675	\$ (116,271)
Total revenues	216,946	216,946	100,675	(116,271)
Expenditures:				
Current:				
<i>Legal</i>				
<i>Salaries & Benefits</i>	259,182	259,182	125,844	133,338
<i>Training/Dues</i>	12,000	12,000		12,000
<i>Total Legal</i>	271,182	271,182	125,844	145,338
Total expenditures	271,182	271,182	125,844	145,338
Excess (deficiency) of revenues (under) expenditures	(54,236)	(54,236)	(25,169)	29,067
Transfers in	54,236	54,236	25,169	(29,067)
Total other financing sources (uses)	54,236	54,236	25,169	(29,067)
Excess of revenues and other financing sources over (under) expenditures and other financing uses				
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$	\$

LUBBOCK COUNTY, TEXAS*COMBINING BALANCE SHEET**NONMAJOR DEBT SERVICE FUNDS**SEPTEMBER 30, 2020*

	Refunding Bonds Series 2016	Unlimited Tax Road Bond 2019
ASSETS		
Assets:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,866,771	\$ 40,230
<i>Investments</i>	230,725	4,972
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	26,389	
<i>Other</i>	2,831	128
Total Assets	<u>\$ 2,126,716</u>	<u>\$ 45,330</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
Liabilities:		
<i>Unearned Revenue:</i>		
Total Liabilities		
Deferred Inflows of Resources:		
<i>Unavailable Revenue- Property Taxes</i>	\$ 18,482	\$
Total Deferred Inflows of Resources	<u>18,482</u>	
Fund Balances		
<i>Restricted For:</i>		
<i>Debt Service</i>	2,108,234	45,330
Total Fund Balances	<u>2,108,234</u>	<u>45,330</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 2,126,716</u>	<u>\$ 45,330</u>

Tax Notes Series 2013	Refunding Bonds Series 2013	Special Tax Revenue Bonds 2020	Total Nonmajor Debt Service Funds (See Exhibit C-1)
\$ 304,908 37,684	\$ 215,410 26,624	\$ 700,677	\$ 3,127,996 300,005
5,705 614	804 98	187,854	32,898 191,525
\$ 348,911	\$ 242,936	\$ 888,531	\$ 3,652,424
\$ 3,995 3,995	\$ 563 563	\$	\$ 23,040 23,040
344,916 344,916	242,373 242,373	888,531 888,531	3,629,384 3,629,384
\$ 348,911	\$ 242,936	\$ 888,531	\$ 3,652,424

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Refunding Bonds Series 2016	Unlimited Tax Road Bond 2019
Revenue:		
Taxes		
Property Tax	\$ 6,394,884	\$ 393,049
Hotel Tax		
Vehicle Rental Tax		
Investment Earnings	28,356	1,254
Total revenues	<u>6,423,240</u>	<u>394,303</u>
Expenditures:		
Current:		
Debt Service:		
Principal Retirement	4,815,000	210,000
Interest and Fiscal Charges	919,693	138,973
Total expenditures	<u>5,734,693</u>	<u>348,973</u>
Excess (deficiency) of revenues (under) expenditures	688,547	45,330
Other financing sources (uses):		
Total other financing sources (uses)		
Net change in fund balances	688,547	45,330
Fund balances/equity, October 1	1,419,687	
Fund balances/equity, September 30	<u>\$ 2,108,234</u>	<u>\$ 45,330</u>

Tax Notes Series 2013	Refunding Bonds Series 2013	Special Tax Revenue Bonds 2020	Total Nonmajor Debt Service Funds (See Exhibit C-2)
\$ 1,410,227	\$ 196,699	\$	\$ 8,394,859
		602,858	602,858
		277,682	277,682
4,714	2,750	7,991	45,065
<u>1,414,941</u>	<u>199,449</u>	<u>888,531</u>	<u>9,320,464</u>
1,220,000			6,245,000
18,300	173,200		1,250,166
<u>1,238,300</u>	<u>173,200</u>		<u>7,495,166</u>
176,641	26,249	888,531	1,825,298
176,641	26,249	888,531	1,825,298
168,275	216,124		1,804,086
<u>\$ 344,916</u>	<u>\$ 242,373</u>	<u>\$ 888,531</u>	<u>\$ 3,629,384</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-70**

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 6,429,418	\$ 6,429,418	\$ 6,394,884	\$ (34,534)
<i>Investment Earnings</i>	30,000	30,000	28,356	(1,644)
Total revenues	6,459,418	6,459,418	6,423,240	(36,178)
Expenditures:				
<i>Debt Service</i>				
<i>Principal Retirement</i>	4,815,000	4,815,000	4,815,000	
<i>Interest and Fiscal Charges</i>	1,644,418	1,644,418	919,693	724,725
Total Debt Service	6,459,418	6,459,418	5,734,693	724,725
Total expenditures	6,459,418	6,459,418	5,734,693	724,725
Excess (deficiency) of revenues (under) expenditures			688,547	688,547
Excess of revenues and other financing sources over (under) expenditures and other financing uses			688,547	688,547
Fund balances/equity, October 1	1,419,687	1,419,687	1,419,687	
Fund balances/equity, September 30	\$ 1,419,687	\$ 1,419,687	\$ 2,108,234	\$ 688,547

LUBBOCK COUNTY, TEXAS
 UNLIMITED TAX ROAD BONDS 2019
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-71

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Property Tax	\$ 399,659	\$ 399,659	\$ 393,049	\$ (6,610)
Investment Earnings	1,000	1,000	1,254	254
Total revenues	400,659	400,659	394,303	(6,356)
Expenditures:				
Debt Service				
Principal Retirement	210,000	210,000	210,000	
Interest and Fiscal Charges	190,659	190,659	138,973	51,686
Total Debt Service	400,659	400,659	348,973	51,686
Total expenditures	400,659	400,659	348,973	51,686
Excess (deficiency) of revenues (under) expenditures			45,330	45,330
Excess of revenues and other financing sources over (under) expenditures and other financing uses			45,330	45,330
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 45,330	\$ 45,330

LUBBOCK COUNTY, TEXAS

TAX NOTES SERIES 2013

DEBT SERVICE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-72

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 1,418,160	\$ 1,418,160	\$ 1,410,227	\$ (7,933)
<i>Investment Earnings</i>	6,000	6,000	4,714	(1,286)
Total revenues	1,424,160	1,424,160	1,414,941	(9,219)
Expenditures:				
<i>Debt Service</i>				
<i>Principal Retirement</i>	1,220,000	1,220,000	1,220,000	
<i>Interest and Fiscal Charges</i>	204,160	204,160	18,300	185,860
Total Debt Service	1,424,160	1,424,160	1,238,300	185,860
Total expenditures	1,424,160	1,424,160	1,238,300	185,860
Excess (deficiency) of revenues (under) expenditures			176,641	176,641
Excess of revenues and other financing sources over (under) expenditures and other financing uses			176,641	176,641
Fund balances/equity, October 1	168,275	168,275	168,275	
Fund balances/equity, September 30	\$ 168,275	\$ 168,275	\$ 344,916	\$ 176,641

LUBBOCK COUNTY, TEXAS
REFUNDING BONDS SERIES 2013
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-73

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Property Tax</i>	\$ 197,784	\$ 197,784	\$ 196,699	\$ (1,085)
<i>Investment Earnings</i>	1,000	1,000	2,750	1,750
Total revenues	198,784	198,784	199,449	665
Expenditures:				
<i>Debt Service</i>				
<i>Interest and Fiscal Charges</i>	198,784	198,784	173,200	25,584
<i>Total Debt Service</i>	198,784	198,784	173,200	25,584
Total expenditures	198,784	198,784	173,200	25,584
Excess (deficiency) of revenues (under) expenditures			26,249	26,249
Other financing sources (uses):				
Excess of revenues and other financing sources over (under) expenditures and other financing uses			26,249	26,249
Fund balances/equity, October 1	216,124	216,124	216,124	
Fund balances/equity, September 30	\$ 216,124	\$ 216,124	\$ 242,373	\$ 26,249

LUBBOCK COUNTY, TEXAS
SPECIAL TAX REVENUE BONDS 2020
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-74

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Taxes				
Hotel Tax	\$	\$	\$ 602,858	\$ 602,858
Vehicle Rental Tax			277,682	277,682
Investment Earnings			7,991	7,991
Total revenues			888,531	888,531
Expenditures:				
Total expenditures				
Excess (deficiency) of revenues (under) expenditures			888,531	888,531
Excess of revenues and other financing sources over (under) expenditures and other financing uses			888,531	888,531
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 888,531	\$ 888,531

LUBBOCK COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
SEPTEMBER 30, 2020

	MPO Road Construction	Tax Road Bonds Construction
ASSETS		
Assets:		
<i>Pooled Cash & Cash Equivalents</i>	\$ 58,991	\$ 4,223,780
<i>Investments</i>	7,291	522,041
Receivables (net of allowances for uncollectibles):		
<i>Other</i>	244,562	301
Total Assets	<u>\$ 310,844</u>	<u>\$ 4,746,122</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
Liabilities:		
<i>Accounts Payable</i>	\$ 292,489	\$ 15,000
Total Liabilities	<u>292,489</u>	<u>15,000</u>
Deferred Inflows of Resources:		
Total Deferred Inflows of Resources		
Fund Balances		
<i>Restricted For:</i>		
<i>Capital Projects</i>	18,355	4,731,122
Total Fund Balances	<u>18,355</u>	<u>4,731,122</u>
Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 310,844</u>	<u>\$ 4,746,122</u>

CRTC Renovations #2	Venue Capital Project Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
\$ 650,160	\$ 6,556,793	\$ 11,489,724
80,357	550,550	1,160,239
8	317	245,188
<u>\$ 730,525</u>	<u>\$ 7,107,660</u>	<u>\$ 12,895,151</u>
\$ 255,414	\$ 239,464	\$ 802,367
<u>255,414</u>	<u>239,464</u>	<u>802,367</u>
475,111	6,868,196	12,092,784
<u>475,111</u>	<u>6,868,196</u>	<u>12,092,784</u>
<u>\$ 730,525</u>	<u>\$ 7,107,660</u>	<u>\$ 12,895,151</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	MPO Road Construction	Tax Road Bonds Construction
Revenue:		
<i>Taxes</i>		
<i>Hotel Tax</i>	\$	\$
<i>Vehicle Rental Tax</i>		
<i>Intergovernmental</i>	962,850	
<i>Investment Earnings</i>	841	44,480
Total revenues	<u>963,691</u>	<u>44,480</u>
Expenditures:		
Current:		
<i>Capital Outlay</i>	1,087,147	464,456
<i>Debt Service:</i>		
<i>Bond Issuance Costs</i>		
Total expenditures	<u>1,087,147</u>	<u>464,456</u>
Excess (deficiency) of revenues (under) expenditures	(123,456)	(419,976)
Other financing sources (uses):		
<i>Transfers in</i>		
<i>Issuance of Special Tax Revenue Bonds</i>		
Total other financing sources (uses)		
Net change in fund balances	(123,456)	(419,976)
Fund balances/equity, October 1	141,811	5,151,098
Fund balances/equity, September 30	<u>\$ 18,355</u>	<u>\$ 4,731,122</u>

CRTC Renovations	CRTC Renovations #2	Venue Capital Project Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$	\$	\$	\$
		965,612	965,612
		393,945	393,945
			962,850
	2,396	16,496	64,213
	2,396	1,376,053	2,386,620
234,012	1,961,032	239,464	3,986,111
		90,105	90,105
234,012	1,961,032	329,569	4,076,216
(234,012)	(1,958,636)	1,046,484	(1,689,596)
	1,998,213	736,712	2,734,925
		5,085,000	5,085,000
	1,998,213	5,821,712	7,819,925
(234,012)	39,577	6,868,196	6,130,329
234,012	435,534		5,962,455
\$	\$	\$	\$
	475,111	6,868,196	12,092,784

LUBBOCK COUNTY, TEXAS
EXHIBIT C-77

MPO ROAD CONSTRUCTION

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Intergovernmental</i>	\$ 2,648,000	\$ 2,648,000	\$ 962,850	\$ (1,685,150)
<i>Investment Earnings</i>			841	841
Total revenues	<u>2,648,000</u>	<u>2,648,000</u>	<u>963,691</u>	<u>(1,684,309)</u>
Expenditures:				
<i>Capital Outlay</i>	<u>2,863,236</u>	<u>2,863,236</u>	<u>1,087,147</u>	<u>1,776,089</u>
Total expenditures	<u>2,863,236</u>	<u>2,863,236</u>	<u>1,087,147</u>	<u>1,776,089</u>
Excess (deficiency) of revenues (under) expenditures	<u>(215,236)</u>	<u>(215,236)</u>	<u>(123,456)</u>	<u>91,780</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(215,236)	(215,236)	(123,456)	91,780
Fund balances/equity, October 1	141,811	141,811	141,811	
Fund balances/equity, September 30	<u>\$ (73,425)</u>	<u>\$ (73,425)</u>	<u>\$ 18,355</u>	<u>\$ 91,780</u>

LUBBOCK COUNTY, TEXAS

TAX ROAD BONDS CONSTRUCTION

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-78

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 1,000	\$ 1,000	\$ 44,480	\$ 43,480
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>44,480</u>	<u>43,480</u>
Expenditures:				
<i>Capital Outlay</i>	<u>5,126,000</u>	<u>5,126,000</u>	<u>464,456</u>	<u>4,661,544</u>
Total expenditures	<u>5,126,000</u>	<u>5,126,000</u>	<u>464,456</u>	<u>4,661,544</u>
Excess (deficiency) of revenues (under) expenditures	<u>(5,125,000)</u>	<u>(5,125,000)</u>	<u>(419,976)</u>	<u>4,705,024</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(5,125,000)	(5,125,000)	(419,976)	4,705,024
Fund balances/equity, October 1	5,151,098	5,151,098	5,151,098	
Fund balances/equity, September 30	<u>\$ 26,098</u>	<u>\$ 26,098</u>	<u>\$ 4,731,122</u>	<u>\$ 4,705,024</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-79**

CRTC RENOVATIONS

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

LUBBOCK COUNTY, TEXAS**EXHIBIT C-80**

CRTC RENOVATIONS #2

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Investment Earnings</i>	\$ 5,000	\$ 5,000	\$ 2,396	\$ (2,604)
Total revenues	5,000	5,000	2,396	(2,604)
Expenditures:				
<i>Capital Outlay</i>	2,003,213	2,519,676	1,961,032	558,644
Total expenditures	2,003,213	2,519,676	1,961,032	558,644
Excess (deficiency) of revenues (under) expenditures	(1,998,213)	(2,514,676)	(1,958,636)	556,040
Other financing sources (uses):				
<i>Transfers in</i>	1,998,213	1,998,213	1,998,213	
Total other financing sources (uses)	1,998,213	1,998,213	1,998,213	
Excess of revenues and other financing sources over (under) expenditures and other financing uses		(516,463)	39,577	556,040
Fund balances/equity, October 1	435,534	435,534	435,534	
Fund balances/equity, September 30	\$ 435,534	\$ (80,929)	\$ 475,111	\$ 556,040

LUBBOCK COUNTY, TEXAS
VENUE CAPITAL PROJECT FUND
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT C-81

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Taxes</i>				
<i>Hotel Tax</i>	\$	\$	\$ 965,612	\$ 965,612
<i>Vehicle Rental Tax</i>			393,945	393,945
<i>Investment Earnings</i>			16,496	16,496
Total revenues			1,376,053	1,376,053
Expenditures:				
<i>Capital Outlay</i>	4,999,980	4,999,980	239,464	4,760,516
<i>Bond Issuance Costs</i>	85,020	85,020	90,105	(5,085)
<i>Total Debt Service</i>	85,020	85,020	90,105	(5,085)
Total expenditures	5,085,000	5,085,000	329,569	4,755,431
Excess (deficiency) of revenues (under) expenditures	(5,085,000)	(5,085,000)	1,046,484	6,131,484
Other financing sources (uses):				
<i>Transfers in</i>			736,712	736,712
<i>Issuance of Special Tax Revenue Bonds</i>	5,085,000	5,085,000	5,085,000	
Total other financing sources (uses)	5,085,000	5,085,000	5,821,712	736,712
Excess of revenues and other financing sources over (under) expenditures and other financing uses			6,868,196	6,868,196
Fund balances/equity, October 1				
Fund balances/equity, September 30	\$	\$	\$ 6,868,196	\$ 6,868,196

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

SEPTEMBER 30, 2020

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS:			
Current Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 8,230,742	\$ 6,489,967	\$ 14,720,709
<i>Investments</i>	1,015,429	802,131	1,817,560
Receivables (net of allowances for uncollectibles):			
<i>Other</i>	17,190	439	17,629
Total Current Assets	<u>9,263,361</u>	<u>7,292,537</u>	<u>16,555,898</u>
Total Assets	<u>\$ 9,263,361</u>	<u>\$ 7,292,537</u>	<u>\$ 16,555,898</u>
LIABILITIES:			
Current Liabilities:			
<i>Accounts Payable</i>	\$ 1,632,771	\$ 1,786,598	\$ 3,419,369
Total Current Liabilities	<u>1,632,771</u>	<u>1,786,598</u>	<u>3,419,369</u>
Total Liabilities	<u>1,632,771</u>	<u>1,786,598</u>	<u>3,419,369</u>
NET POSITION:			
Restricted For:			
<i>Workers Compensation Claims</i>		5,505,939	5,505,939
<i>Health Insurance Claims</i>	7,630,590		7,630,590
Total Net Position	<u>\$ 7,630,590</u>	<u>\$ 5,505,939</u>	<u>\$ 13,136,529</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
<i>Other operating revenue</i>	\$ 11,210,214	\$ 1,669,211	\$ 12,879,425
Total Operating Revenues	<u>11,210,214</u>	<u>1,669,211</u>	<u>12,879,425</u>
OPERATING EXPENSES:			
<i>Professional Services</i>	30,000		30,000
<i>Administration</i>	1,364,335	55,244	1,419,579
<i>Insurance/Bonds</i>		132,825	132,825
<i>Paid Claims</i>	9,913,928	428,952	10,342,880
Total Operating Expenses	<u>11,308,263</u>	<u>617,021</u>	<u>11,925,284</u>
Operating Income (Loss)	<u>(98,049)</u>	<u>1,052,190</u>	<u>954,141</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Investment Earnings</i>	79,520	57,360	136,880
Total Non-operating Revenues (Expenses)	<u>79,520</u>	<u>57,360</u>	<u>136,880</u>
Net Income (Loss) before Operating Transfers	<u>(18,529)</u>	<u>1,109,550</u>	<u>1,091,021</u>
TRANSFERS			
<i>Transfers Out</i>		(2,500,000)	(2,500,000)
Total Transfers		<u>(2,500,000)</u>	<u>(2,500,000)</u>
Net Income (Loss) after Operating Transfers	<u>(18,529)</u>	<u>(1,390,450)</u>	<u>(1,408,979)</u>
Net Position, October 1	7,649,119	6,896,389	14,545,508
Net Position, September 30	<u>\$ 7,630,590</u>	<u>\$ 5,505,939</u>	<u>\$ 13,136,529</u>

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF CASH FLOWS
 ALL INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Employee Health	Workers Compensation Fund	Total Internal Service Funds (See Exhibit A-9)
Cash Flows from Operating Activities:			
<i>Interfund Services Provided and Used</i>	\$ 11,548,332	\$ 1,690,584	\$ 13,238,916
<i>Cash Payments to Suppliers for Goods and Services</i>	(10,944,697)	(666,947)	(11,611,644)
Net Cash Provided (Used) by Operating Activities	603,635	1,023,637	1,627,272
Cash Flows from Non-capital Financing Activities:			
<i>Transfers From (To) Other Funds</i>		(2,500,000)	(2,500,000)
Net Cash Provided (Used) by Non-capital Financing Activities		(2,500,000)	(2,500,000)
Cash Flows from Investing Activities:			
<i>Proceeds from Sale and Maturities of Securities</i>	4,369,820	4,685,863	9,055,683
<i>Interest and Dividends on Investments</i>	79,520	57,360	136,880
Net Cash Provided (Used) for Investing Activities	4,449,340	4,743,223	9,192,563
Net Increase (Decrease) in Cash and Cash Equivalents	5,052,975	3,266,860	8,319,835
Cash and Cash Equivalents at Beginning of Year	3,177,767	3,223,107	6,400,874
Cash and Cash Equivalents at End of Year	\$ 8,230,742	\$ 6,489,967	\$ 14,720,709
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$ (98,049)	\$ 1,052,190	\$ 954,141
Change in Assets and Liabilities:			
<i>Decrease (Increase) in Receivables</i>	338,118	21,373	359,491
<i>Increase (Decrease) in Accounts Payable</i>	363,566	(49,926)	313,640
Total Adjustments	701,684	(28,553)	673,131
Net Cash Provided (Used) by Operating Activities	\$ 603,635	\$ 1,023,637	\$ 1,627,272

LUBBOCK COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2020

	County Treasurer	Tax Assessor Collector	County Clerk	District Clerk
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,398,888	\$ 314,655	\$ 3,463,291	\$ 3,893,417
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
<i>Prepaid items</i>				
Total Assets and Other Debits	<u>\$ 1,398,888</u>	<u>\$ 314,655</u>	<u>\$ 3,463,291</u>	<u>\$ 3,893,417</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$	\$	\$	\$
<i>Accounts Payable</i>				
<i>Due to Other Governments</i>		310,346	5,460	22,307
<i>Accrued Wages</i>				
<i>Due to Trust Beneficiaries</i>			3,423,895	3,466,876
<i>Other Liabilities</i>	1,398,888	4,309	33,936	404,234
Total Liabilities	<u>1,398,888</u>	<u>314,655</u>	<u>3,463,291</u>	<u>3,893,417</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 1,398,888</u>	 <u>\$ 314,655</u>	 <u>\$ 3,463,291</u>	 <u>\$ 3,893,417</u>

Medical Examiner Fund	District Attorney	Sheriff	Juvenile Probation	FSA Fund
\$ 1,792	\$ 431,873	\$ 366,704	\$ 291	\$ 30,946
13,465				12,481
\$ 15,257	\$ 446,698	\$ 366,704	\$ 291	\$ 43,427
\$	\$	\$	\$	\$
13,465	313,454			43,427
	133,244	352,496		
1,792		14,208	291	
15,257	446,698	366,704	291	43,427
\$ 15,257	\$ 446,698	\$ 366,704	\$ 291	\$ 43,427

LUBBOCK COUNTY, TEXAS*COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**AGENCY FUNDS**SEPTEMBER 30, 2020*

	Drug Court	MH/ MR Caseload	Substance Abuse	Pretrial Services
ASSETS AND OTHER DEBITS				
Assets:				
<i>Pooled Cash & Cash Equivalents</i>	\$ 24,915	\$ 20,882	\$ 6,352	\$ 40,449
Receivables (net of allowances for uncollectibles):				
<i>Other</i>				
<i>Prepaid items</i>				
Total Assets and Other Debits	<u>\$ 24,915</u>	<u>\$ 20,882</u>	<u>\$ 6,352</u>	<u>\$ 40,449</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
<i>Payroll Taxes and Related Items</i>	\$ 3,372	\$ 3,119	\$ 1,288	\$ 3,413
<i>Accounts Payable</i>				
<i>Due to Other Governments</i>				
<i>Accrued Wages</i>	2,289	2,166	1,092	1,968
<i>Due to Trust Beneficiaries</i>				
<i>Other Liabilities</i>	19,254	15,597	3,972	35,068
Total Liabilities	<u>24,915</u>	<u>20,882</u>	<u>6,352</u>	<u>40,449</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 24,915</u>	 <u>\$ 20,882</u>	 <u>\$ 6,352</u>	 <u>\$ 40,449</u>

Basic Supervision	Intensive Support	Day Resource	Diagnostic Unit 032 CCP	Caseload Reduction 019-DP
\$ 997,577	\$ 18,894	\$ 18,230	\$ 32	\$ 7,783
5,007				
<u>\$ 1,002,584</u>	<u>\$ 18,894</u>	<u>\$ 18,230</u>	<u>\$ 32</u>	<u>\$ 7,783</u>
\$ 63,118	\$ 3,878	\$ 3,269	\$ 32	\$ 736
5,657		10		
42,234	2,939	2,701		
11,189				
880,386	12,077	12,250		7,047
<u>1,002,584</u>	<u>18,894</u>	<u>18,230</u>	<u>32</u>	<u>7,783</u>
<u>\$ 1,002,584</u>	<u>\$ 18,894</u>	<u>\$ 18,230</u>	<u>\$ 32</u>	<u>\$ 7,783</u>

LUBBOCK COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES****AGENCY FUNDS****SEPTEMBER 30, 2020**

	Drug Court 013-CCP	Non-MHI Caseload 028-CCP	CRTC Aftercare 020-DP
ASSETS AND OTHER DEBITS			
Assets:			
<i>Pooled Cash & Cash Equivalents</i>	\$ 11,530	\$ 13,407	\$ 17,380
Receivables (net of allowances for uncollectibles):			
<i>Other</i>			
<i>Prepaid items</i>			
Total Assets and Other Debits	<u>\$ 11,530</u>	<u>\$ 13,407</u>	<u>\$ 17,380</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
<i>Payroll Taxes and Related Items</i>	\$ 1,642	\$ 1,664	\$ 2,614
<i>Accounts Payable</i>			1
<i>Due to Other Governments</i>			
<i>Accrued Wages</i>	795	1,172	2,190
<i>Due to Trust Beneficiaries</i>			
<i>Other Liabilities</i>	9,093	10,571	12,575
Total Liabilities	<u>11,530</u>	<u>13,407</u>	<u>17,380</u>
 Total Liabilities, Equity & Other Credits	 <u>\$ 11,530</u>	 <u>\$ 13,407</u>	 <u>\$ 17,380</u>

Veteran's Drug Court	SPOT- CSCD Rider 84	Pre-Trial Release Fund	Court Residential	Total Agency Funds (See Exhibit A-10)
\$ 19,436	\$ 30,284	\$ 14,344	\$ 841,611	\$ 11,984,963
				30,953
				14,825
\$ 19,436	\$ 30,284	\$ 14,344	\$ 841,611	\$ 12,030,741
\$ 1,589	\$ 7,764	\$ 4,724	\$ 70,413	\$ 172,603
	85	6,986	11,326	67,524
			323	665,355
819	5,107	2,634	51,801	119,907
				7,387,700
17,028	17,328		707,748	3,617,652
19,436	30,284	14,344	841,611	12,030,741
\$ 19,436	\$ 30,284	\$ 14,344	\$ 841,611	\$ 12,030,741

LUBBOCK COUNTY, TEXAS**EXHIBIT C-86****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2020**

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
COUNTY TREASURER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 1,275,139	\$ 699,330	\$ 575,581	\$ 1,398,888
Total Assets	<u>\$ 1,275,139</u>	<u>\$ 699,330</u>	<u>\$ 575,581</u>	<u>\$ 1,398,888</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	1,275,139	699,330	575,581	1,398,888
Total Liabilities	<u>\$ 1,275,139</u>	<u>\$ 699,330</u>	<u>\$ 575,581</u>	<u>\$ 1,398,888</u>
TAX ASSESSOR/COLLECTOR				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 215,252	\$ 163,779,935	\$ 163,680,532	\$ 314,655
Total Assets	<u>\$ 215,252</u>	<u>\$ 163,779,935</u>	<u>\$ 163,680,532</u>	<u>\$ 314,655</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	215,024	160,522,450	160,427,128	310,346
<i>Other Liabilities</i>	228	3,257,485	3,253,404	4,309
Total Liabilities	<u>\$ 215,252</u>	<u>\$ 163,779,935</u>	<u>\$ 163,680,532</u>	<u>\$ 314,655</u>
COUNTY CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,003,654	\$ 29,535,031	\$ 28,075,394	\$ 3,463,291
Total Assets	<u>\$ 2,003,654</u>	<u>\$ 29,535,031</u>	<u>\$ 28,075,394</u>	<u>\$ 3,463,291</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	5,567	100,110	100,217	5,460
<i>Due to Trust Beneficiaries</i>	1,964,486	25,946,531	24,487,122	3,423,895
<i>Other Liabilities</i>	33,601	3,488,390	3,488,055	33,936
Total Liabilities	<u>\$ 2,003,654</u>	<u>\$ 29,535,031</u>	<u>\$ 28,075,394</u>	<u>\$ 3,463,291</u>
DISTRICT CLERK				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 3,460,955	4,171,301	\$ 3,738,839	\$ 3,893,417
Total Assets	<u>\$ 3,460,955</u>	<u>\$ 4,171,301</u>	<u>\$ 3,738,839</u>	<u>\$ 3,893,417</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	21,596	73,145	72,434	22,307
<i>Due to Trust Beneficiaries</i>	3,104,525	2,438,614	2,076,263	3,466,876
<i>Other Liabilities</i>	334,834	1,659,542	1,590,142	404,234
Total Liabilities	<u>\$ 3,460,955</u>	<u>\$ 4,171,301</u>	<u>\$ 3,738,839</u>	<u>\$ 3,893,417</u>
MEDICAL EXAMINER				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 270	\$ 2,596	\$ 1,074	\$ 1,792
<i>Other Receivables</i>	13,465			13,465
Total Assets	<u>\$ 13,735</u>	<u>\$ 2,596</u>	<u>\$ 1,074</u>	<u>\$ 15,257</u>
LIABILITIES				
<i>Due to Other Governments</i>	\$ 13,465	\$	\$	\$ 13,465
<i>Other Liabilities</i>	270	2,596	1,074	1,792
Total Liabilities	<u>\$ 13,735</u>	<u>\$ 2,596</u>	<u>\$ 1,074</u>	<u>\$ 15,257</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-86***COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**ALL AGENCY FUNDS**YEAR ENDED SEPTEMBER 30, 2020*

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
DISTRICT ATTORNEY				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 394,727	\$ 1,363,177	\$ 1,326,031	\$ 431,873
<i>Prepaid Items</i>	14,367	2,375	1,917	14,825
Total Assets	<u>\$ 409,094</u>	<u>\$ 1,365,552</u>	<u>\$ 1,327,948</u>	<u>\$ 446,698</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Other Governments</i>	256,949	241,077	184,572	313,454
<i>Due to Trust Beneficiaries</i>	152,145	1,124,475	1,143,376	133,244
Total Liabilities	<u>\$ 409,094</u>	<u>\$ 1,365,552</u>	<u>\$ 1,327,948</u>	<u>\$ 446,698</u>
SHERIFF				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 372,302	\$ 6,614,062	\$ 6,619,660	\$ 366,704
Total Assets	<u>\$ 372,302</u>	<u>\$ 6,614,062</u>	<u>\$ 6,619,660</u>	<u>\$ 366,704</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Due to Trust Beneficiaries</i>	360,100	4,684,556	4,692,160	352,496
<i>Other Liabilities</i>	12,202	1,929,506	1,927,500	14,208
Total Liabilities	<u>\$ 372,302</u>	<u>\$ 6,614,062</u>	<u>\$ 6,619,660</u>	<u>\$ 366,704</u>
JUVENILE PROBATION				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 501	\$ 6,917	\$ 7,127	\$ 291
Total Assets	<u>\$ 501</u>	<u>\$ 6,917</u>	<u>\$ 7,127</u>	<u>\$ 291</u>
LIABILITIES				
<i>Accounts Payable</i>	\$	\$	\$	\$
<i>Other Liabilities</i>	501	6,917	7,127	291
Total Liabilities	<u>\$ 501</u>	<u>\$ 6,917</u>	<u>\$ 7,127</u>	<u>\$ 291</u>
FSA FUND				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 16,287	\$ 278,687	\$ 264,028	\$ 30,946
<i>Other Receivables</i>	11,234	168,384	167,137	12,481
Total Assets	<u>\$ 27,521</u>	<u>\$ 447,071</u>	<u>\$ 431,165</u>	<u>\$ 43,427</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 27,521	\$ 447,071	\$ 431,165	\$ 43,427
Total Liabilities	<u>\$ 27,521</u>	<u>\$ 447,071</u>	<u>\$ 431,165</u>	<u>\$ 43,427</u>

LUBBOCK COUNTY, TEXAS**EXHIBIT C-86****COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES****ALL AGENCY FUNDS****YEAR ENDED SEPTEMBER 30, 2020**

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
COMMUNITY SUPERVISION & CORRECTIONS DEPARTMENT				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 2,075,941	\$ 13,434,251	\$ 13,427,086	\$ 2,083,106
<i>Other Receivables</i>	88,756	79,351	163,100	5,007
<i>Prepaid Items</i>	38		38	
Total Assets	<u>\$ 2,164,735</u>	<u>\$ 13,513,602</u>	<u>\$ 13,590,224</u>	<u>\$ 2,088,113</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 183,077	\$ 4,992,868	\$ 5,151,848	\$ 24,097
<i>Due to Other Governments</i>	1,427	30,717	31,821	323
<i>Payroll Liabilities</i>	162,708	2,643,275	2,633,380	172,603
<i>Accrued Wages</i>	256,510	119,907	256,510	119,907
<i>Due to Trust Beneficiaries</i>	19,970	407,585	416,366	11,189
<i>Other Liabilities</i>	1,541,043	5,319,250	5,100,299	1,759,994
Total Liabilities	<u>\$ 2,164,735</u>	<u>\$ 13,513,602</u>	<u>\$ 13,590,224</u>	<u>\$ 2,088,113</u>
TOTAL AGENCY FUNDS:				
ASSETS				
<i>Pooled Cash & Cash Equivalents</i>	\$ 9,815,028	\$ 219,885,287	\$ 217,715,352	\$ 11,984,963
<i>Other Receivables</i>	113,455	247,735	330,237	30,953
<i>Prepaid Items</i>	14,405	2,375	1,955	14,825
Total Assets	<u>\$ 9,942,888</u>	<u>\$ 220,135,397</u>	<u>\$ 218,047,544</u>	<u>\$ 12,030,741</u>
LIABILITIES				
<i>Accounts Payable</i>	\$ 210,598	\$ 5,439,939	\$ 5,583,013	\$ 67,524
<i>Due to Other Governments</i>	514,028	160,967,499	160,816,172	665,355
<i>Payroll Liabilities</i>	162,708	2,643,275	2,633,380	172,603
<i>Accrued Wages</i>	256,510	119,907	256,510	119,907
<i>Due to Trust Beneficiaries</i>	5,601,226	34,601,761	32,815,287	7,387,700
<i>Other Liabilities</i>	3,197,818	16,363,016	15,943,182	3,617,652
Total Liabilities	<u>\$ 9,942,888</u>	<u>\$ 220,135,397</u>	<u>\$ 218,047,544</u>	<u>\$ 12,030,741</u>

STATISTICAL SECTION

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

Contents	Page
Financial Trends	196-201
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	202-209
<i>These schedules contain information to help the reader assess the factors affecting the County's ability to generate its property and sales taxes.</i>	
Debt Capacity	210-213
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	214-216
<i>These schedules offer demographic and economic indicators to help the reader understand how the County's financial activities take place and to help make comparisons over time and with other governments.</i>	
Operating Information	217-222
<i>These schedules contain information about the County's operations and resources to help the reader understand how the County's financial information relates to the services the County provides and the activities it performs.</i>	

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

TABLE D-1

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

		Fiscal Year									
		2011	2012	2013 *	2014	2015	2016	2017	2018	2019	2020
Governmental Activities											
Net Investment in											
Capital Assets	\$	80,330,906	\$ 79,268,107	\$ 76,696,453	\$ 76,148,040	\$ 82,314,165	\$ 76,324,657	\$ 97,963,830	\$ 102,605,771	\$ 105,337,107	\$ 108,887,610
Restricted		7,008,644	7,647,690	9,338,658	8,781,795	8,117,814	3,888,137	2,694,086	1,979,629	7,766,541	15,722,168
Unrestricted		55,450,483	57,464,357	57,639,169	64,178,788	53,741,310	70,001,732	41,550,632	22,904,271	36,068,662	39,465,489
Total Governmental											
Activities Net Position	\$	<u>142,790,033</u>	<u>\$ 144,380,154</u>	<u>\$ 143,674,280</u>	<u>\$ 149,108,623</u>	<u>\$ 144,173,289</u>	<u>\$ 150,214,526</u>	<u>\$ 142,208,548</u>	<u>\$ 127,489,671</u>	<u>\$ 149,172,310</u>	<u>\$ 164,075,267</u>
Primary Government											
Net Investment in											
Capital Assets	\$	80,330,906	\$ 79,268,107	\$ 76,696,453	\$ 76,148,040	\$ 82,314,165	\$ 76,324,657	\$ 97,963,830	\$ 102,605,771	\$ 105,337,107	\$ 108,887,610
Restricted		7,008,644	7,647,690	9,338,658	8,781,795	8,117,814	3,888,137	2,694,086	1,979,629	7,766,541	15,722,168
Unrestricted		55,450,483	57,464,357	57,639,169	64,178,788	53,741,310	70,001,732	41,550,632	22,904,271	36,068,662	39,465,489
Total Primary											
Govt Net Position	\$	<u>142,790,033</u>	<u>\$ 144,380,154</u>	<u>\$ 143,674,280</u>	<u>\$ 149,108,623</u>	<u>\$ 144,173,289</u>	<u>\$ 150,214,526</u>	<u>\$ 142,208,548</u>	<u>\$ 127,489,671</u>	<u>\$ 149,172,310</u>	<u>\$ 164,075,267</u>

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

TABLE D-2

LUBBOCK COUNTY, TEXAS

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

LAST TEN FISCAL YEARS

(ACCRUAL BASIS OF ACCOUNTING)

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental Activities:										
General Govt	\$ 8,859,209	\$ 8,498,577	\$ 8,208,795	\$ 8,774,217	\$ 9,143,526	\$ 11,191,118	\$ 10,249,343	\$ 11,134,148	\$ 10,981,003	\$ 15,577,643
Financial Govt	3,059,364	3,081,007	3,240,850	3,379,041	3,927,700	4,049,396	4,376,055	4,699,482	4,153,227	4,611,573
Judicial	12,064,803	15,035,135	14,710,333	15,514,192	16,458,250	17,093,442	18,659,206	19,076,464	18,616,929	19,583,576
Legal	7,312,562	7,258,859	7,384,153	7,227,973	7,711,923	7,886,231	8,672,852	8,538,725	8,032,332	8,987,977
Public Safety	35,211,920	35,922,248	37,359,000	38,765,218	43,708,906	44,032,975	48,341,092	49,252,965	44,605,672	47,866,638
Correctional	7,558,990	7,514,422	7,649,688	7,843,500	8,695,569	8,135,575	9,286,078	9,145,577	8,274,270	9,050,579
Perm. Impr.	774,357	487,438								
Facilities	6,130,735	6,318,397	7,194,047	7,477,493	7,882,868	7,675,703	8,196,549	8,082,032	7,199,864	7,387,137
Health	191,180	214,260	239,259	234,006	240,303	244,319	301,485	281,089	252,410	255,514
Welfare	465,192	465,674	485,615	474,970	545,741	514,458	546,672	532,207	505,778	487,469
Conservation	234,983	195,512	233,436	254,811	287,673	284,984	283,049	265,553	303,629	287,255
Elections	1,439,838	2,005,546	1,384,952	2,130,715	1,438,257	2,285,631	7,380,106	1,921,659	1,846,251	2,502,894
Culture/Recreation	572,297	633,532	761,910	680,173	680,980	715,178	675,471	725,024	671,656	709,137
Transportation	7,156,777	7,415,012	7,142,563	6,569,154	6,969,138	5,949,753	9,642,000	10,107,333	8,244,134	9,109,461
Interest										
and related cost	3,273,863	3,112,770	3,599,742	2,733,044	2,480,969	2,228,272	2,230,221	1,565,207	1,493,282	1,605,806
Total Governmental										
Activities Exp.	\$ 94,306,070	\$ 98,158,389	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803	\$ 112,287,035	\$ 128,840,179	\$ 125,327,465	\$ 115,180,437	\$ 128,022,659
Total Primary Government										
Expense	\$ 94,306,070	\$ 98,158,389	\$ 99,594,343	\$ 102,058,508	\$ 110,171,803	\$ 112,287,035	\$ 128,840,179	\$ 125,327,465	\$ 115,180,437	\$ 128,022,659
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Admin.	\$ 2,699,768	\$ 2,489,280	\$ 2,750,083	\$ 2,276,593	\$ 1,116,077	\$ 1,450,037	\$ 1,842,041	\$ 1,735,831	\$ 2,004,935	\$ 1,990,592
Judicial	4,344,616	5,418,125	5,679,327	5,688,091	6,413,091	5,929,190	5,173,868	6,300,175	6,557,651	5,677,677
Legal	1,507,622	1,369,128	1,175,056	1,094,588	1,151,518	988,029	997,261	881,716	1,066,989	999,898
Public Safety	3,943,610	4,916,548	5,262,199	4,931,081	4,611,382	4,882,512	4,524,877	5,674,436	5,537,599	5,750,702
Transportation	2,642,041	3,049,365	2,787,044	3,308,161	2,895,326	3,904,125	3,278,591	3,487,167	3,581,364	3,213,416
Other Activities	2,524,689	2,996,312	3,138,394	4,391,067	6,270,015	5,906,630	5,620,579	6,376,028	6,700,941	6,336,881
Operating Grants	7,684,739	8,267,815	7,743,002	5,856,994	6,865,271	7,588,130	7,165,673	7,821,899	6,563,124	11,399,370
Total Governmental Activities										
Program Rev.	\$ 25,347,085	\$ 28,506,573	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680	\$ 30,648,653	\$ 28,602,890	\$ 32,277,252	\$ 32,012,603	\$ 35,368,536
Total Primary Government										
Program Rev.	\$ 25,347,085	\$ 28,506,573	\$ 28,535,105	\$ 27,546,575	\$ 29,322,680	\$ 30,648,653	\$ 28,602,890	\$ 32,277,252	\$ 32,012,603	\$ 35,368,536

TABLE D-2 (cont.)

General Revenues and Other Changes in Net Position

Governmental Activities:

Prop Taxes, Gen.	\$	40,131,708	\$	41,719,254	\$	45,909,993	\$	46,769,105	\$	48,567,727	\$	53,806,818	\$	56,648,920	\$	60,749,381	\$	62,762,777	\$	64,257,874
Prop Taxes, Debt		7,052,586		7,010,742		6,934,757		7,409,122		7,455,966		7,461,649		7,726,951		7,024,562		7,975,886		8,394,859
Sales Taxes		17,718,530		18,874,843		20,482,745		21,308,578		22,600,783		22,716,490		23,533,761		24,832,231		26,378,687		27,746,649
Hotel Taxes																		541,256		1,568,470
Vehicle Rental Tax																		195,456		671,627
State Mixed Drink Tax		988,696		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
Bingo Tax		312,221		308,662		299,932		286,079		283,826		248,720		238,636		231,039		248,437		270,578
Invest. Earnings		2,545,722		1,287,313		(4,013,115)		2,788,020		3,989,362		1,808,370		2,174,775		127,198		4,829,318		2,257,484
Miscellaneous		61,623		931,177		219,788		168,233		89,256		112,233		36,238		146,328		134,924		116,357
Contributions																				1,038,680
Disposal of Property		56,860		251,785		146,788		4,587		409,469		223,551		527,370		53,320		272,739		16,812
Transfers						(600,000)														
Total Govt Activities General Rev	\$	<u>68,867,946</u>	\$	<u>71,241,937</u>	\$	<u>70,353,364</u>	\$	<u>79,946,276</u>	\$	<u>84,677,477</u>	\$	<u>87,679,619</u>	\$	<u>92,231,311</u>	\$	<u>94,612,416</u>	\$	<u>104,850,473</u>	\$	<u>107,557,080</u>
Total Primary Govt General Rev	\$	<u>68,867,946</u>	\$	<u>71,241,937</u>	\$	<u>70,353,364</u>	\$	<u>79,946,276</u>	\$	<u>84,677,477</u>	\$	<u>87,679,619</u>	\$	<u>92,231,311</u>	\$	<u>94,612,416</u>	\$	<u>104,850,473</u>	\$	<u>107,557,080</u>

Change in Net Position

Governmental Activities	\$	<u>(91,039)</u>	\$	<u>1,590,121</u>	\$	<u>(705,874)</u>	\$	<u>5,434,343</u>	\$	<u>3,828,354</u>	\$	<u>6,041,237</u>	\$	<u>(8,005,978)</u>	\$	<u>1,562,203</u>	\$	<u>21,682,639</u>	\$	<u>14,902,957</u>
Total Primary Govt Net Rev/Exp	\$	<u>(91,039)</u>	\$	<u>1,590,121</u>	\$	<u>(705,874)</u>	\$	<u>5,434,343</u>	\$	<u>3,828,354</u>	\$	<u>6,041,237</u>	\$	<u>(8,005,978)</u>	\$	<u>1,562,203</u>	\$	<u>21,682,639</u>	\$	<u>14,902,957</u>

LUBBOCK COUNTY, TEXAS

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

TABLE D-3

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Nonspendable	\$ 250,428	\$ 401,726	\$ 523,036	\$ 469,661	\$ 503,681	\$ 366,054	\$ 672,470	\$ 726,737	\$ 932,395	\$ 846,074
Committed For:										
Capital Improvements					12,185,000	12,275,000	12,275,000	12,275,000	12,275,000	12,275,000
Assigned For:										
Insurance Claims	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000
Unassigned	30,368,958	31,797,529	32,577,164	38,486,851	29,224,232	26,732,902	16,850,737	13,661,439	21,250,634	25,962,950
Total General Fund	\$ 31,494,386	\$ 33,074,255	\$ 33,975,200	\$ 39,831,512	\$ 42,787,913	\$ 40,248,956	\$ 30,673,207	\$ 27,538,176	\$ 35,333,029	\$ 39,959,024
All Other Governmental Funds										
Nonspendable	\$ 41,766	\$ 46,128	\$ 1,715	\$ 6,543	\$ 2,023	\$ 13,420	\$ 15,919	\$ 13,862	\$ 62,990	\$ 332,762
Restricted For:										
Debt Service	2,098,319	1,922,598	1,751,214	1,481,842	1,235,295	994,258	1,025,224	926,000	1,804,086	3,629,384
Capital Projects	4,910,325	5,725,092	7,587,444	7,299,953	6,882,519	2,893,879	1,668,862	1,053,629	5,962,455	12,092,784
Public Transportation	5,843,295									
Parks and Recreation	1,986,322	1,934,179	1,474,823	1,367,209	1,245,536	1,255,744	1,334,696	1,233,542	1,345,946	1,318,977
Permanent Improvements	1,416,636									
Juvenile Services	303,200	714,874	926,167	947,226	1,027,714	1,633,975	2,884,350	3,997,751	5,268,305	6,326,913
Judicial Services	1,243,567									
Legal Services	333,681									
Election Services	472,254	428,774	445,315	553,549	684,834	961,084	614,393	714,897	637,218	508,400
General Administration	3,808,309									
Public Safety	1,305,639									
County Road Const & Maint		6,080,620	5,042,946	5,924,373	6,564,725	7,631,692	4,479,593	3,614,300	3,886,656	3,576,663
Bldg Const & Maint		1,100,433	959,348	1,375,447	2,725,671	3,022,794	1,873,321	2,642,436	2,062,381	2,558,129
Information and Technology		321,801	368,714	442,213	555,133	640,613	724,490	820,084	814,784	814,595
Dispute Resolution		880	(21,803)	(78)	14,676	20,812	30,101	35,255	62,871	1,048
Criminal Justice		1,174,816	1,259,820	1,204,849	984,606	722,745	669,019	904,764	1,003,657	1,276,493
Child & Family Services		4,893	8,817	14,718	13,839	22,504	31,756	7,913	16,926	284,745
Law Library		17,195	4,180	(3,858)	10,368	10,246	686	2,055	16,926	10,411
Records Preservation		4,047,006	4,528,930	4,833,197	5,344,916	5,131,509	5,978,865	6,921,796	7,104,951	7,229,275
Court House Security		7,074	14,207	23,082	15,833		5,184	4,694	11,030	15,125
Historical Preservation Programs		11,810	12,288	12,655	13,386	10,075	4,907	5,442	16,376	13,494
Public Defender Program		1,156,442	1,733,614	1,116,317	1,595,604	2,491,639	2,389,568	2,980,671	2,067,473	2,994,457
Venue Project									736,712	
Inmate Welfare		1,454,184	1,741,300	1,970,260	2,257,244	2,369,267	2,592,866	2,631,419	2,945,258	3,471,857
Total All Other Governmental Funds	\$ 23,763,313	\$ 26,148,799	\$ 27,839,039	\$ 28,569,497	\$ 31,173,922	\$ 29,826,256	\$ 26,323,800	\$ 28,510,510	\$ 35,827,001	\$ 46,455,512

TABLE D-4

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues										
Taxes	\$ 65,108,195	\$ 67,494,433	\$ 73,342,764	\$ 75,541,618	\$ 78,655,953	\$ 83,919,916	\$ 87,889,346	\$ 92,673,988	\$ 97,754,405	\$ 102,576,062
Licenses, Fees and Permits	156,170	158,708	145,676	130,346	183,203	178,802	169,145	175,157	201,213	194,201
Intergovernmental	9,654,429	11,243,008	11,018,374	10,598,763	12,023,999	12,939,689	12,083,941	13,779,758	12,716,585	17,198,035
Fees of Office	4,947,574	5,007,175	4,866,885	4,697,233	5,148,037	5,060,166	4,916,547	5,391,032	5,033,996	4,908,667
Commissions	2,881,735	3,093,597	3,895,439	3,804,241	4,672,130	3,571,650	3,928,101	3,995,309	4,210,723	4,317,772
Charges for Services	4,808,271	5,175,525	5,582,821	6,086,591	5,329,251	6,645,631	4,898,856	6,088,862	6,430,466	5,863,721
Fines and Forfeitures	1,699,933	2,174,210	1,643,791	1,327,174	1,148,011	1,114,419	1,082,760	1,063,906	1,083,488	798,692
Investment Earnings	2,044,802	834,060	(4,612,640)	2,163,278	3,533,952	1,394,491	14,207	(987,731)	3,943,517	1,569,710
Other	2,973,089	4,254,629	3,434,233	3,418,587	3,310,726	3,219,414	4,133,522	4,165,680	4,322,696	3,998,622
Total Revenues	94,274,198	99,435,345	99,317,343	107,767,831	114,005,262	118,044,178	119,116,425	126,345,961	135,697,089	141,425,482
Expenditures										
General Administration	8,548,278	8,161,657	7,771,614	8,359,661	8,478,165	10,388,245	9,146,141	9,857,176	9,416,469	13,427,516
Financial Administration	2,918,793	2,993,385	3,139,075	3,416,884	3,832,781	4,012,140	4,105,590	4,513,670	4,501,932	4,478,091
Judicial	11,837,456	14,852,968	14,441,204	15,593,971	16,225,903	17,001,675	17,978,143	18,649,869	19,268,428	19,260,352
Legal	6,935,936	6,934,570	7,044,905	7,112,011	7,381,823	7,654,794	8,041,555	8,141,368	8,241,931	8,643,456
Public Safety	29,456,270	30,454,008	31,900,855	34,522,845	37,682,178	39,166,689	40,936,726	43,078,158	42,748,016	41,830,618
Correctional	7,036,201	7,103,220	7,208,506	7,680,822	8,167,963	7,935,424	8,367,580	8,583,372	8,661,671	8,591,806
Permanent Improvements	774,357	487,438								
Facilities	4,924,225	5,063,233	5,892,326	6,056,260	6,429,425	6,368,844	6,513,519	6,576,467	6,267,200	5,837,684
Health	198,210	212,274	237,806	234,533	238,948	244,068	292,222	270,869	244,205	254,592
Welfare	454,753	458,127	473,163	482,105	530,097	514,174	525,133	514,132	540,968	476,461
Conservation	217,817	185,210	223,025	249,239	281,124	273,921	269,406	253,542	296,104	274,644
Elections	1,395,960	1,957,539	1,284,706	2,055,842	1,329,111	2,245,603	7,315,638	1,878,476	1,870,690	2,462,297
Culture/Recreation	497,653	554,268	593,475	577,107	585,251	604,047	547,061	586,227	581,796	597,849
Transportation	4,506,568	4,621,951	4,370,360	3,740,642	3,961,073	3,964,316	7,436,765	8,027,110	6,515,101	6,883,362
Capital Outlay	4,911,420	4,368,889	6,984,054	5,249,274	5,466,381	13,480,224	12,896,361	9,212,928	13,411,767	24,306,462
Principal on Long-Term Debt	4,225,000	4,529,407	4,668,676	5,206,623	5,524,548	5,973,091	6,579,380	5,715,000	5,840,000	6,245,000
Interest & Fiscal Charges	3,063,258	2,907,246	2,851,640	2,643,242	2,329,665	2,103,546	1,519,023	1,435,918	1,403,768	1,340,271
Total Expenditures	91,902,155	95,845,390	99,085,390	103,181,061	108,444,436	121,930,801	132,470,243	127,294,282	129,810,046	144,910,461

TABLE D-4 (cont)

Excess of Revenues										
Over (Under) Expenditures	2,372,043	3,589,955	231,953	4,586.770	5,560.826	(3,886.623)	(13,353,818)	(948.321)	5,887,043	(3,484,979)
Other Financing Sources (Uses)										
Proceeds from Bonds			4,695,000				30,600,000		5,015,000	5,085,000
Proceeds from Tax Notes			7,710,000							
Proceeds from Capital Lease	476,325	375,400								11,154,485
Transfers In	12,119,522	12,653,881	15,344,342	13,615,363	11,218,222	14,629,624	20,543,442	15,193,111	19,587,543	22,375,669
Premium or Discount										
on Issuance of Bonds & Tax Notes			1,175,247				3,665,713		209,301	
Payment to Refunded Bond Escrow			(10,621,015)				(33,990,100)			
Transfers Out	(12,119,522)	(12,653,881)	(15,944,342)	(11,615,363)	(11,218,222)	(14,629,624)	(20,543,442)	(15,193,111)	(15,587,543)	(19,875,669)
Total Other Financing										
Sources (Uses)	476,325	375,400	2,359,232	2,000,000			275,613		9,224,301	18,739,485
Net Change in Fund Balances	\$ 2,848,368	\$ 3,965,355	\$ 2,591,185	\$ 6,586.770	\$ 5,560.826	\$ (3,886,623)	\$ (13,078,205)	\$ (948,321)	\$ 15,111,344	\$ 15,254,506
Debt Service As A Percentage										
Of Noncapital Expenditures	8.4%	8.1%	8.2%	8.0%	7.6%	7.4%	6.8%	6.1%	6.2%	6.3%

TABLE D-5

LUBBOCK COUNTY, TEXAS

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	Property Tax	Sales Tax	Hotel Tax	Vehicle Rental Tax	Total
2011	\$ 47,389,665	\$ 17,718,530	\$	\$	65,108,195
2012	48,619,590	18,874,843			67,494,433
2013	52,860,019	20,482,745			73,342,764
2014	54,233,040	21,308,578			75,541,618
2015	56,055,170	22,600,783			78,655,953
2016	61,203,426	22,716,490			83,919,916
2017	64,355,585	23,533,761			87,889,346
2018	67,841,757	24,832,231			92,673,988
2019	70,639,006	26,378,687	541,256	195,456	97,754,405
2020	72,589,316	27,746,649	1,568,470	671,627	102,576,062

TABLE D-6

LUBBOCK COUNTY, TEXAS

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

Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2011	\$ 13,515,820,204	\$ 2,050,480,372	\$ 693,930,142	\$ 14,872,370,434	\$ 0.329458
2012	13,998,015,199	2,091,657,444	783,358,616	15,306,314,027	0.329458
2013	14,564,670,616	2,176,330,092	758,345,526	15,982,655,182	0.346477
2014	15,081,539,433	2,253,563,364	802,105,542	16,532,997,255	0.345310
2015	15,516,691,721	2,525,973,071	841,777,983	17,200,886,809	0.341358
2016	16,239,104,330	2,643,575,123	905,036,354	17,977,643,099	0.358158
2017	17,654,978,812	2,638,100,282	1,173,467,230	19,119,611,864	0.358158
2018	18,844,510,794	2,569,706,017	1,182,131,542	20,232,085,269	0.358158
2019	20,148,728,912	2,747,553,942	1,413,835,160	21,482,447,694	0.348086
2020	21,376,084,062	2,914,920,554	1,645,675,460	22,645,329,156	0.339978

Source: Lubbock Central Appraisal District

TABLE D-7

LUBBOCK COUNTY, TEXAS

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

Fiscal Year	Lubbock County Direct Rates			Overlapping Rates		Total Direct & Overlapping Rates
	Basic Rate	General Obligation Debt Service	Total Direct Rate	High Plains Water District	Lubbock County Hospital District	
2011	\$ 0.280680	\$ 0.048778	\$ 0.329458	\$ 0.007850	\$ 0.120810	\$ 0.458118
2012	0.281946	0.047512	0.329458	0.007760	0.120720	0.457938
2013	0.301123	0.045354	0.346477	0.007540	0.119190	0.473207
2014	0.298094	0.047216	0.345310	0.008100	0.118440	0.471850
2015	0.295969	0.045389	0.341358	0.008026	0.116800	0.466184
2016	0.314542	0.043616	0.358158	0.008026	0.115010	0.481194
2017	0.315168	0.042990	0.358158	0.007500	0.112055	0.477713
2018	0.321104	0.037054	0.358158	0.006900	0.109800	0.474858
2019	0.308757	0.039329	0.348086	0.006700	0.107143	0.461929
2020	0.300650	0.039328	0.339978	0.006300	0.105186	0.451464

Source: Lubbock Central Appraisal District

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

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

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Cty Taxable Assessed Value
Southwestern Public Service	\$ 192,158,202	1	0.82%	\$ 87,257,458	2	0.59%
Macerich Lubbock LTD	138,959,680	2	0.59%	120,571,839	1	0.81%
Texland Petroleum				78,876,039	3	0.53%
United Supermarket, LLC	131,269,305	3	0.56%	61,841,698	4	0.42%
Southwestern Bell Telephone				58,266,394	5	0.39%
Pyco Industries				48,275,640	6	0.32%
Atmos Energy/ West Texas Div	119,838,342	4	0.51%	45,245,620	7	0.30%
1859 Management Ptrs LP				41,413,068	8	0.28%
Wal-Mart Real Estate Business Trust	81,220,538	5	0.34%	39,429,338	9	0.27%
BNSF Railway Co.	73,709,670	6	0.31%	35,045,430	10	0.24%
South Plains Electric Coop Inc.	60,237,380	7	0.26%			
ACC Op LLC	53,585,871	8	0.23%			
CH Realty VIII/Sh Lubbock						
CCC- Lubbock LLC	45,500,563	9	0.19%			
CHP-Raider Ranch Tx Owner LLC	38,668,036	10	0.16%			
Total	\$ 935,147,587		3.97%	\$ 616,222,524		4.15%

Source: Lubbock Central Appraisal District

TABLE D-9

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

Fiscal Year	Taxes Levied for the Fiscal Year	Collected and Adjusted Within the Fiscal Year of the Levy		Collections and Adjustments In Subsequent Years	Total Collections and Adjustments to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	\$ 48,085,546	\$ 47,140,690	98.04%	\$ 865,944	\$ 48,006,634	99.84%
2012	49,447,723	48,687,370	98.46%	677,979	49,365,349	99.83%
2013	53,871,115	53,032,714	98.44%	743,996	53,776,710	99.82%
2014	55,593,926	54,702,917	98.40%	778,457	55,481,374	99.80%
2015	57,335,658	56,572,486	98.67%	621,650	57,194,136	99.75%
2016	62,845,325	61,906,436	98.51%	750,159	62,656,595	99.70%
2017	66,679,190	65,528,202	98.27%	900,512	66,428,714	99.62%
2018	70,620,966	69,704,816	98.70%	581,764	70,286,580	99.53%
2019	73,076,907	72,118,229	98.69%	451,514	72,569,743	99.31%
2020	74,852,658	73,812,975	98.61%		73,812,975	98.61%

TABLE D-10

LUBBOCK COUNTY, TEXAS

TAXABLE SALES BY CATEGORY

LAST TEN CALENDAR YEARS

		Calendar Year				
		2010	2011	2012	2013	2014
Agriculture, Forestry, Fishing	\$	1,286,096	1,528,764	1,329,506	1,253,415	1,006,310
Mining		6,204,071	11,636,689	14,348,222	8,249,897	11,458,609
Construction		83,962,924	87,984,394	108,324,735	116,159,981	129,427,055
Manufacturing		72,371,068	76,314,792	86,221,312	90,306,898	104,132,481
Transportation, Communications, Utilities		61,336,662	90,768,629	81,207,929	91,499,505	104,549,981
Wholesale Trade		243,894,964	255,559,292	304,995,555	322,517,600	332,250,648
Retail Trade		1,776,860,263	1,857,448,405	1,991,479,942	2,073,429,880	2,141,470,053
Finance, Insurance, Real Estate		53,860,438	57,816,248	62,468,147	68,943,093	84,228,612
Services		844,185,218	851,164,701	921,903,984	985,752,028	1,063,594,246
Public Administration		4,203,787	4,291,994	4,474,164	4,287,170	4,983,589
All Other Outlets						
Total	\$	3,148,165,491	3,294,513,908	3,576,753,496	3,762,399,467	3,977,101,584
Direct Sales Tax Rate		0.5%	0.5%	0.5%	0.5%	0.5%
		Calendar Year				
		2015	2016	2017	2018	2019
Agriculture, Forestry, Fishing	\$	1,007,613	1,185,899	1,457,156	1,424,131	1,597,871
Mining		7,551,603	5,454,687	10,076,094	18,340,411	20,571,909
Construction		145,672,449	146,081,386	142,437,558	155,550,856	191,533,638
Manufacturing		119,545,930	120,384,817	130,138,292	127,049,644	139,743,149
Transportation, Communications, Utilities		112,194,374	106,573,954	115,761,555	111,025,764	35,697,502
Wholesale Trade		312,603,751	307,454,404	332,661,995	393,604,377	453,381,682
Retail Trade		2,174,656,583	2,171,080,107	2,185,682,096	2,289,099,219	2,360,233,896
Finance, Insurance, Real Estate		80,342,032	85,486,424	87,763,864	97,626,973	100,857,559
Services		1,113,250,290	1,164,212,940	1,213,526,403	1,285,093,953	1,353,564,218
Public Administration		5,888,366	5,861,427	4,788,839	5,232,054	78,114,043
All Other Outlets				1,512,414		
Total	\$	4,072,712,991	4,113,776,045	4,225,806,266	4,484,047,382	4,735,295,467
Direct Sales Tax Rate		0.5%	0.5%	0.5%	0.5%	0.5%

Source: State Comptroller

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

LUBBOCK COUNTY, TEXAS

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

Fiscal Year	County Direct Rate	City of Lubbock Rate	State of Texas Rate
2011	0.50%	1.50%	6.25%
2012	0.50%	1.50%	6.25%
2013	0.50%	1.50%	6.25%
2014	0.50%	1.50%	6.25%
2015	0.50%	1.50%	6.25%
2016	0.50%	1.50%	6.25%
2017	0.50%	1.50%	6.25%
2018	0.50%	1.50%	6.25%
2019	0.50%	1.50%	6.25%
2020	0.50%	1.50%	6.25%

Source: State Comptroller

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

TABLE D-13

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

Fiscal Year	Governmental Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Tax Notes	Certificates of Obligation	Loans Payable and Capital Leases			
2011	\$ 60,391,105	\$	\$ 10,622,241	\$ 476,325	\$ 71,489,671	\$ 0.78%	\$ 255
2012	56,258,334		10,103,369	722,318	67,084,021	0.69%	237
2013	57,221,877	8,193,296		628,642	66,043,815	0.64%	231
2014	52,802,229	7,123,680		532,018	60,457,927	0.57%	208
2015	48,250,859	5,962,394		432,470	54,645,723	0.49%	186
2016	43,548,296	4,805,077		104,380	48,457,753	0.42%	162
2017	37,341,399	3,632,708			40,974,107	0.35%	135
2018	32,029,519	2,435,504			34,465,023	0.27%	113
2019	32,037,591	1,225,347			33,262,938	0.25%	108
2020	31,552,032			11,154,485	42,706,517	0.31%	138

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

LUBBOCK COUNTY, TEXAS

*RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS*

Fiscal Year	Population (1)	Assessed Value (2)	Gross Bonded Debt	Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2011	\$ 280,207	\$ 14,872,370,434	\$ 71,013,346	\$ 2,098,319	\$ 68,915,027	0.46%	246
2012	283,399	15,306,314,027	66,361,703	1,922,598	64,439,105	0.42%	227
2013	286,096	15,982,655,182	65,415,173	1,751,214	63,663,959	0.40%	223
2014	290,060	16,532,997,255	59,925,909	1,481,842	58,444,067	0.35%	201
2015	293,394	17,200,886,809	54,213,253	1,235,295	52,977,958	0.31%	181
2016	299,453	17,977,643,099	48,353,373	994,258	47,359,115	0.26%	158
2017	303,137	19,119,611,864	40,974,107	1,025,224	39,948,883	0.21%	132
2018	305,225	20,232,085,269	34,465,023	926,000	33,539,023	0.17%	110
2019	307,412	21,482,447,694	33,262,938	1,804,086	31,458,852	0.15%	102
2020	310,569	22,645,329,156	42,706,517	3,629,384	39,077,133	0.17%	126

(1) Annual government census

(2) From Table D-6

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

Jurisdiction	Net General Obligation Bonded Debt Outstanding	Percentage Applicable to Government (1)	Amount Applicable to Government
Direct:			
Lubbock County, Texas	\$ 41,574,664	100.00%	\$ 42,706,517
TOTAL DIRECT DEBT			42,706,517
OVERLAPPING DEBT			
Special Districts:			
Lubbock County Hospital District	0	100.00%	0
Lubbock County WC and ID No. 1	0	100.00%	0
Cities:			
Idalou	1,350,000	100.00%	1,350,000
Lake Ransom Canyon	200,000	100.00%	200,000
Lubbock	827,815,000	100.00%	827,815,000
Shallowater	3,165,000	100.00%	3,165,000
Slaton	882,426	100.00%	882,426
Wolfforth	0	100.00%	0
New Deal	885,000	100.00%	885,000
County-line Cities:			
Abernathy	1,030,000	16.78%	172,834
School Districts:			
Idalou ISD	11,155,000	100.00%	11,155,000
Lubbock ISD	308,062,507	100.00%	308,062,507
Lubbock-Cooper ISD	279,359,437	100.00%	279,359,437
New Deal ISD	0	100.00%	0
Roosevelt ISD	7,800,000	100.00%	7,800,000
Shallowater ISD	25,700,014	100.00%	25,700,014
County-line School Districts:			
Abernathy ISD	17,815,000	16.78%	2,989,357
Frenship ISD	211,946,848	99.61%	211,120,255
Lorenzo ISD	0		0
Slaton ISD	14,880,000	98.99%	14,729,712
Southland ISD	0		0
TOTAL OVERLAPPING DEBT			1,695,386,542
TOTAL DIRECT AND OVERLAPPING DEBT			\$ 1,738,093,059

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

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

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

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt Limit	\$ 2,230,855,565	\$ 2,295,947,104	\$ 2,397,398,277	\$ 2,479,949,588	\$ 2,580,133,021	\$ 2,696,646,465	\$ 2,867,941,780	\$ 3,034,812,790	\$ 3,222,367,154	\$ 3,396,799,373
Total Net Debt										
Applicable to Limit	67,616,681	63,216,681	61,848,786	57,008,158	51,829,705	46,425,742	37,239,776	31,624,000	29,920,914	26,935,616
Legal Debt Margin	2,163,238,884	2,232,730,423	2,335,549,491	2,422,941,430	2,528,303,316	2,650,220,723	2,830,702,004	3,003,188,790	3,192,446,240	3,369,863,757
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	3.03%	2.75%	2.58%	2.30%	2.01%	1.72%	1.30%	1.04%	0.93%	0.79%

Legal Debt Margin Calculation for the Current Fiscal Year

Assessed Value	\$ 22,645,329,156
Debt Limit (15% of Assessed Value)	3,396,799,373
Debt Applicable to Limit:	
General Obligation Bonds	30,565,000
Less: Amount Set Aside for Repayment of General Obligation Debt	3,629,384
Total Net Debt Applicable to Limit	26,935,616
Legal Debt Margin	\$ 3,369,863,757

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Population (1)	280,207	283,399	286,096	290,060	293,394	299,453	303,137	305,225	307,412	310,569
Personal Income (1) \$	9,189,713,000	\$ 9,690,315,000	\$10,373,181,000	\$ 10,542,823,000	\$ 11,066,436,000	\$ 11,546,015,000	\$ 11,748,703,000	\$ 12,646,303,000	\$ 13,086,192,000	\$ 13,761,558,000
Per Cap Income (1) \$	32,796	\$ 34,193	\$ 36,258	\$ 36,347	\$ 37,644	\$ 38,557	\$ 38,757	\$ 41,433	\$ 42,569	\$ 43,111
Median Age (3)	31.6	29.4	29.4	31.6	30.7	30.6	30.8	30.9	31.0	31.3
Education Level in Years of Schooling										
H/S Grad or Higher	Not Available	Not Available	Not Available	Not Available	85.10%	84.70%	85.10%	85.50%	87.70%	85.80%
Bachelor's Degree and Higher	Not Available	Not Available	Not Available	Not Available	28.00%	27.50%	28.00%	28.70%	31.50%	29.10%
School Enrollment	28,685	35,347	46,848	48,919	49,153	50,626	50,730	50,716	51,363	51,649
Unemployment (2)	5.9%	6.2%	5.5%	5.0%	5.0%	3.3%	3.4%	3.0%	2.6%	6.0%

2019 figures are not yet available

Data Sources:

(1) Bureau of Economic Analysis

(2) Bureau of Labor Statistics

(3) County Information Program, Texas Association of Counties

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

Employer	2020			2011		
	Employees	Rank	% of Total Employees	Employees	Rank	% of Total Employees
Texas Tech University	6,635	1	18.61%	9,740	1	24.90%
TTU Health Sciences Center	5,017	2	14.07%	2,257	8	5.77%
Covenant Health System	5,000	3	14.02%	4,870	2	12.45%
United Supermarkets (Corp.)	4,199	4	11.77%	2,570	5	6.57%
University Medical Center	4,000	5	11.22%	2,828	4	7.23%
Lubbock Independent School District	3,300	6	9.25%	3,566	3	9.12%
City of Lubbock	2,700	7	7.57%	2,289	7	5.85%
Lubbock County	1,355	8	3.80%	1,022	10	2.61%
Frenship ISD				766	12	1.96%
Convergys Corporation				1000	9	2.56%
Lubbock State Supported Living Center				810	11	2.07%
Johnson Controls	600	9	1.68%			
SuddenLink Communications	500	10	1.40%	613	15	1.57%
UMC Physician Network Services	500	11	1.40%			
X-Fab Texas	390	12	1.10%			
Lubbock Heart Hospital	350	13	0.98%			
McLane High Plains	335	14	0.94%			
Sodexo, Inc.	300	15	0.84%			
Tyler Technologies	250	16	0.70%			
NTS Communications	230	17	0.64%			
AT&T Communications/SBC				2370	6	6.06%
U.S. Postal Service				500-999	16	
Excel Services				500-999	13	
Tyco Fire Protection				639	14	1.63%
G. Boren Services				516	17	1.32%
TDCJ-John T. Montford Unit				510	18	1.30%
Sonic Drive-In				504	19	1.29%
Gene Messer Ford, Inc.				493	20	1.26%

Source: Lubbock Economic Development Alliance, Inc.

LUBBOCK COUNTY, TEXAS

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Administration	53	53	52	51	51	51	51	49	50	65
Financial Administration	56	56	56	58	61	61	63	66	66	67
Judicial	92	91	94	99	100	101	102	102	104	103
Legal	125	154	154	145	144	146	146	147	150	150
Public Safety	495	494	502	502	512	526	531	531	529	538
Correctional	109	110	111	115	115	114	115	114	120	120
Facilities	59	59	59	64	65	66	71	71	71	72
Health	1	1	1	1	1	1	1	1	1	1
Welfare	5	5	5	5	5	5	5	5	5	5
Conservation	8	8	8	8	8	8	9	9	9	9
Elections	8	9	9	9	9	9	9	9	9	9
Culture/Recreation	7	7	7	7	7	7	7	7	7	7
Transportation	42	44	45	44	44	45	44	49	50	53
Total	1,060	1,091	1,103	1,108	1,122	1,140	1,154	1,160	1,171	1,199

Source: County Payroll Department

TABLE D-20

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

Function/Program	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Government										
County Clerk										
Number of Criminal Cases Filed	4,446	4,351	4,305	4,324	4,249	3,396	3,179	2,836	2,595	2,833
Number of Civil Cases Filed	1,398	1,090	968	1,049	964	940	895	917	1,244	1,157
Marriage Licenses- Formal	1,712	1,754	1,904	1,831	1,189	1,935	2,121	2,016	2,113	1,920
Marriage Licenses- Informal	105	94	114	117	128	115	98	94	86	84
Probate Cases	841	1,148	876	745	862	820	809	937	797	829
Guardianship Cases Filed	Not Available	Not Available	Not Available	Not Available	133	105	80	75	72	89
Mental Cases Filed	Not Available	Not Available	Not Available	Not Available	535	346	322	215	199	173
OPR Documents Recorded	Not Available	Not Available	Not Available	Not Available	46,529	55,611	48,150	48,546	49,553	56,635
Commissioners' Court										
Number of Courts Held	24	24	24	24	24	24	24	24	24	24
Number of Additional Meetings Held	30	30	28	19	10	11	11	11	12	17
Information Services/ County Technology										
Work Orders	8,157	7,305	8,194	7,109	6,678	7,289	7,505	5,995	4,154	Not Available
Elections Administration										
Total Mail Handled	Not Available	25,227	75,333	69,162	69,311	105,517	40,006	86,945	54,675	109,678
Total Mail Ballot Requests	Not Available	2,242	4,091	9,351	4,184	9,170	7,481	7,034	5,619	3,618
Number of Election Workers Trained	Not Available	701	365	659	187	175	490	334	295	409
Judicial Compliance										
Total Collections	2,241,744	2,372,645	2,108,489	1,471,449	1,582,368	1,487,956	1,260,391	1,077,745	962,070	743,742
Total Number of Cases	6,577	8,880	7,343	6,639	7,223	6,121	5,633	5,559	5,514	3,770
Commissioners' Court Records Preservation										
Records Requests	Not Available	Not Available	Not Available	130	144	176	160	203	132	193
Number of Boxes of Records	Not Available	Not Available	Not Available	4,281	3,709	3,363	3,631	3,638	3,807	3,826
Cubic Feet of Records Destroyed	Not Available	Not Available	Not Available	1,035	1,227	701	581	487	27	27
Pounds of Microforms Destroyed	Not Available	Not Available	Not Available	2,450	2,450	Not Available	Not Available	Not Available	Not Available	Not Available
Maintenance										
Number of Work Orders Processed	16,345	14,900	16,413	17,700	17,350	15,781	15,963	33,356	26,507	16,769
Oversaw Permanent Improvements	2,450,000	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
% Electrical Consumption Reduced	Not Available	5%	4%	Not Available	7%	7%	7%	Not Available	Not Available	Not Available

TABLE D-20 (cont)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Conservation										
Texas Agrilife Extension										
Educational Contacts by Newsletters	Not Available	Not Available	Not Available	8,148	5,819	7,217	8,596	8,458	10,758	8,656
Contact Hours	Not Available	Not Available	Not Available	76,661	79,384	105,701	132,178	77,852	106,249	47,964
Total Attendance at Group Meetings	32,801	19,975	33,133	25,888	29,186	32,023	38,135	63,225	93,496	14,140
4-H Enrollment	5,621	4,957	3,914	3,193	4,266	3,150	4,350	3,510	4,170	2,316
Number of Traditional 4-H Club Member	299	272	299	328	351	345	399	450	540	374
Judicial										
District Court										
Criminal Cases Disposed	5,093	Not Available	Not Available	9,175	9,923	9,631	7,564	7,055	7,804	6,537
District Clerk										
Civil Law Cases Filed	1,694	1,634	1,602	1,663	1,680	1,807	1,699	1,762	1,861	1,656
Family Law Cases Filed	3,003	2,868	2,779	3,419	2,549	2,830	2,618	2,657	2,395	2,032
Tax Law Cases Filed	309	288	292	483	261	128	124	130	129	35
Child Support Garnishment Orders	14,680	584	585	466	524	521	455	392	387	302
Juror Summons	58,789	Not Available	Not Available	48,549	78,863	62,388	57,695	58,885	60,935	38,699
Juvenile Cases	557	309	272	296	295	331	252	240	220	156
Passports	557	785	1,185	1,143	958	1,081	1,086	1,312	1,346	803
Law Library										
Number of Visitors	5,450	5,322	5,356	4,950	5,349	4,501	4,318	3,997	Not Available	1,125
Number of Volumes	13,357	13,563	13,913	14,027	14,142	14,268	14,396	14,516	Not Available	Not Available
Dispute Resolution Center										
Inquiries and referrals-	3,673	4,035	4,017	3,144	3,077	2,393	2,481	2,328	Not Available	Not Available
Number Assisted	Not Available	Not Available	Not Available	6,042	6,154	4,572	4,770	4,490	Not Available	Not Available
Training Participants	Not Available	Not Available	Not Available	393	419	242	242	230	Not Available	Not Available
Number of Training Sessions	Not Available	Not Available	Not Available	15	14	9	11	11	Not Available	Not Available
Training Hours Provided	Not Available	Not Available	Not Available	225	155	112	139	158	Not Available	Not Available
Average Monthly Coll.- Community Super	74,470	96,048	106,658	116,515	116,335	136,928	109,943	99,316	Not Available	Not Available
Justice of the Peace #1										
Civil Cases Filed	1,212	1,366	1,273	1,317	1,257	1,262	1,868	2,358	2,980	Not Available
Criminal Cases Filed	4,344	3,566	3,113	3,144	3,037	2,277	2,909	4,665	4,940	Not Available
Justice of the Peace #2										
Civil Cases Filed	1,147	1,204	1,066	1,129	1,142	1,154	1,242	1,321	Not Available	Not Available
Criminal Cases Filed	5,804	4,198	2,992	2,266	2,136	2,224	2,599	901	Not Available	Not Available
Justice of the Peace #3										
Civil Cases Filed	1,249	5,095	1,304	1,092	1,717	1,256	1,493	1,506	2,079	Not Available
Criminal Cases Filed	2,636	1,860	1,345	976	1,813	1,777	1,062	1,903	1,465	Not Available

TABLE D-20 (cont)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Justice of the Peace #4										
Cases Filed:										
Civil Cases	778	830	838	855	910	1,120	1,112	1,182	904	Not Available
Criminal Cases	5,199	5,275	4,136	3,808	3,683	3,998	3,972	4,541	2,936	Not Available
Cases Disposed:										
Criminal Cases	4,551	4,784	3,343	2,530	3,337	2,750	3,063	1,618	1,565	Not Available
Civil Cases	888	796	702	911	876	1,001	988	1,015	889	Not Available
Legal										
Criminal District Attorney										
Cases Received	12,429	13,262	14,130	13,296	14,740	14,058	13,749	14,261	14,462	12,505
Felony Cases Under Indictment	3,433	3,754	3,747	3,649	3,633	3,105	2,671	1,840	2,419	2,835
Misdemeanor Cases Under Indictment	4,410	4,353	4,303	4,322	4,206	3,404	3,179	2,073	2,594	2,833
Cases Filed	8,152	8,267	8,239	8,271	7,839	6,702	6,213	5,608	5,285	5,904
Felony Cases Closed	5,770	6,995	Not Available	4,759	5,579	5,407	4,161	Not Available	6,308	Not Available
Misdemeanor Cases Closed	8,180	9,177	5,239	5,467	5,722	5,185	4,381	Not Available	7,230	Not Available
Total Jury Trials	76	74	92	Not Available	97	24	39	37	42	20
County Judge										
Probate Cases Filed	841	804	869	745	862	820	806	846	745	829
Mental Health Cases Filed	124	416	548	587	515	276	325	208	178	173
Guardianship Cases Filed	283	133	119	95	133	105	80	65	85	89
Hearings Held	1,023	555	900	790	Not Available	703	492	911	830	854
Public Defender										
# of Counties Participating	70	173	191	170	178	178	177	181	181	181
Cases Opened	Not Available	Not Available	Not Available	Not Available	Not Available	14	6	19	Not Available	Not Available
Cases Closed	7	9	18	8	14	11	9	19	Not Available	Not Available
Financial										
County Auditor										
Accounts Payable Checks Processed	10,087	8,914	8,720	8,450	8,497	8,769	8,592	8,838	8,056	7,325
Payroll Checks Issued	31,522	31,398	32,096	32,423	32,161	32,766	33,504	33,484	33,408	37,162
Grants Processed	75	69	63	64	63	64	72	78	84	91
Bank Reconciliations Done	840	845	821	790	845	756	890	795	843	821
Cash Counts Done	225	262	279	286	291	289	285	289	278	72
Budget Amendments Processed	222	212	249	177	182	207	162	169	152	150
Quarterly Reviews Performed	Not Available	Not Available	Not Available	76	76	87	92	76	76	56
Audits Performed	Not Available	Not Available	Not Available	5	1	7	6	9	4	0
County Treasurer										
Cash Receipts Processed	7,115	6,939	6,124	5,524	5,283	5,871	4,838	4,536	4,629	5,185
Jury Checks Issued	17,331	14,380	4,246	2,375	3,618	3,743	3,722	4,426	4,063	2,386

TABLE D-20 (cont)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Tax Assessor/Collector										
Automobile Registrations	235,152	Not Available	Not Available	241,199	244,063	200,500	224,140	252,151	255,253	Not Available
Beer and Wine Permits Issued	269	Not Available	Not Available	201	195	254	184	229	240	Not Available
Human Resources										
Applications Accepted (by person)	6,297	5,328	4,875	3,192	5,335	6,787	7,116	5,959	7,737	9,588
New Hires Processed	228	235	273	226	221	256	231	256	275	2,305
Separations Processed	208	205	237	174	242	221	240	192	263	294
Purchasing										
Purchase Orders	2,676	2,606	2,397	2,309	2,270	2,125	2,148	2,106	1,681	2,369
Formal RFDs/ Bids	34	36	28	14	12	19	30	18	22	26
Informal Bids/ Quotes	287	139	123	141	163	65	69	103	58	100
New Contracts	7	5	104	74	48	75	111	87	244	102
Contract Renewals	25	24	118	130	137	156	146	178	185	155
Public Safety										
Detention Center										
Average Daily Jail Population	1,057	1,070	1,186	1,228	1,183	1,123	1,149	1,244	1,219	1,256
Average Daily # of Federal Inmates	67	64	90	83	78	55	36	56	58	66
Sheriff										
Active Warrants	21,138	22,783	21,912	22,178	18,737	19,401	17,936	17,540	13,748	15,199
Calls for Service Patrol	12,034	13,187	17,544	11,586	11,336	10,924	11,612	12,284	16,040	12,183
Calls Received by Communications	114,387	163,004	168,938	201,097	150,783	155,699	127,655	151,915	224,017	215,166
Juvenile Justice Center										
Number of Residents	20,757	20,723	24,187	22,527	23,840	25,080	26,517	26,184	19,423	21,166
Number of Community Service Hours	12,441	12,070	13,034	10,258	9,651	10,473	8,660	8,528	10,354	10,094
Safety and Environmental										
Total Number of Properties Inspected	355	381	366	360	370	332	367	338	363	432
Number of New Properties Inspected	176	133	152	175	190	134	185	142	135	152
Constable #1										
Civil Processed	865	1,513	1,091	1,051	787	885	705	949	1,064	1,064
Constable #2										
Civil Processed	950	873	913	1,025	1,098	1,159	955	1,021	Not Available	612
Constable #3										
Civil Processed	1,280	Not Available	1,099	2,699	1,701	1,897	2,110	Not Available	Not Available	Not Available
Constable #4										
Civil Processed	934	1,657	673	412	958	907	922	Not Available	846	Not Available

TABLE D-20 (cont)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Medical Examiner										
Cases	582	544	517	520	609	601	614	638	Not Available	598
Investigations	1,812	2,135	2,369	2,313	2,680	2,635	2,782	2,888	Not Available	3,009
Life Gift Cases	37	29	27	5	0	1	0	24	Not Available	Not Available
Autopsy Report Requests	511	516	286	217	313	368	764	660	Not Available	321
Allied Health Student Education	157	158	270	226	266	264	246	78	Not Available	Not Available
Cremation	Not Available	803	640	781	1,119	1,156	1,288	1,377	Not Available	1,278
General Assistance										
Number of Residents Assisted	1,648	1,190	969	831	1,086	1,404	1,652	1,447	1,404	904
Number of Pauper Funerals	69	74	88	90	107	95	123	97	152	124
Transportation										
Road and Bridges										
Work Orders Completed	753	674	2,415	1,110	1,782	1,712	1,637	1,385	Not Available	1,558
Miles of Roads Overlayed	46	37	45	5	10	0	0	0	Not Available	Not Available
County Road Maintained- Miles	1.187	1,191	1,191	1,187	1,187	1,180	1,174	1,122	Not Available	1,122

Sources: Various County Departments

TABLE D-21

LUBBOCK COUNTY, TEXAS

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

Function/Program	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Government										
Electronic Voting Machines	940	834	1,004	1,004	1,004	1,004	1,325	1,325	1,325	1,325
Courtroom Video Projection Systems	9	9	9	9	9	9	9	9	9	9
Public Safety										
Sheriff Stations	1	1	1	1	1	1	1	1	1	1
Sheriff Patrol Vehicles	120	159	144	134	139	139	140	140	140	140
Constable Vehicles	4	4	4	4	4	4	4	4	4	4
Culture and Recreation										
County Parks	4	4	4	4	4	4	4	4	4	4
Public Works										
Bridges	1	1	1	1	1	1	1	1	1	1
Roads (miles)	1,187	1,191	1,191	1,187	1,187	1,180	1,174	1,122	1,122	1,122

Sources: Various County Departments

Other Supplementary Information

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

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

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

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

Members of the Commissioner's Court:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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, 2020, 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 15, 2021.

Internal Control Over Financial Reporting

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

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


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

Compliance and Other Matters

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

Purpose of this Report

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

 Robison Johnston & Patten LLP

Lubbock, TX
March 15, 2021

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

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

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

Members of the Commissioner's Court:

Report on Compliance for Each Major Federal Program

We have audited 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, 2020. 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, 2020.

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.

Robison Johnston & Patten LLP

Lubbock, TX
March 15, 2021

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

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

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

Members of the Commissioner's Court:

Report on Compliance for Each Major State Program

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the State of Texas Uniform Grants Management Standards (UGMS) that could have a direct and material effect on each of Lubbock County, Texas' major state programs for the year ended September 30, 2020. 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, 2020.

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

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

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

Robison Johnston & Patten LLP

Lubbock, TX
March 15, 2021

LUBBOCK COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2020

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

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

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund
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

3. State Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X No

LUBBOCK COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2020

One or more significant deficiencies identified that
are not considered to be material weaknesses?

 Yes

 X None Reported

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

Unmodified

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
South Plains Auto Theft Task Force

Dollar threshold used to distinguish between
type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 X Yes

 No

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

D. State Award Findings and Questioned Costs

NONE

LUBBOCK COUNTY, TEXAS*SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2020*

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

LUBBOCK COUNTY, TEXAS

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

LUBBOCK COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT E-1

Page 1 of 3

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:				
CHILD NUTRITION CLUSTER:				
<u>U. S. Department of Agriculture</u>				
Passed Through State Department of Education:				
School Breakfast Program	10.553	01300	\$	\$ 44,635
Food Distribution	10.555	01300		10,498
National School Lunch Program	10.555	01300		89,183
Total Passed Through State Department of Education				144,316
Total U. S. Department of Agriculture				144,316
Total Child Nutrition Cluster				144,316
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER:				
<u>U. S. Department of Transportation</u>				
Passed Through Texas Department of Transportation:				
Woodrow Road Widening	20.205	0905-06-115		962,850
Total U. S. Department of Transportation				962,850
Total Highway Planning and Construction Cluster				962,850
OTHER PROGRAMS:				
<u>U.S. Department of Homeland Security</u>				
Passed Through Office of the Governor:				
South Plains Bomb Squad-Equip Enhancement	97.067	2941203		9,358
Mobile Vehicle Communication Upgrade	97.067	2941403		52,437
Homeland Security-Bomb Squad Scan X	97.067	3742001		28,078
Total Passed Through Office of the Governor				89,873
Passed Through Texas Department of Public Safety:				
Emergency Management Performance Grant	97.042	EMT-2020-EP-00005		9,174
Total U.S. Department of Homeland Security				99,047
<u>U. S. Department of the Treasury</u>				
Passed Through Texas Department of Emergency Management:				
2020 Coronavirus Relief Fund	21.019	2020-115		1,726,597
Total U. S. Department of the Treasury				1,726,597
<u>U. S. Department of Justice</u>				
Passed Through Bureau of Justice Assistance:				
Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0798		49,600
Passed Through Office of Justice Programs:				
2017 JAG Program	16.738	2017-DJ-BX-0639		50,680
2018 JAG Program	16.738	2018-DJ-BX-0890		8,786
Lubbock County JMH Collaboration Program	16.745	2017-MO-BX-0031		33,473
Total Passed Through Office of Justice Programs				92,939
Passed Through Office of the Governor:				
Lubbock County District Attorney Victim Advocacy Project	16.575	3040602		100,675
State Criminal Alien Assistance Program	16.606	2020-AP-BX-0933		40,605
Total Passed Through Office of the Governor			\$	\$ 141,280

LUBBOCK COUNTY, TEXAS
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**
EXHIBIT E-1

Page 2 of 3

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
Total U. S. Department of Justice			\$	\$ 283,819
<u>U. S. Department of Health and Human Services</u>				
Passed Through Texas Department of Family and Protective Services:				
<i>Title IV-E, Foster Care Maintenance</i>	93.658	24730693	3,833	3,833
<i>Title IV-E, Legal Services</i>	93.658	HHS000285100003		19,370
Total Passed Through Texas Department of Family and Protective Services			3,833	23,203
Passed Through Texas Juvenile Justice Department:				
<i>Title IV-E Federal Foster Care Reimb. Program</i>	93.658	TJJD-E-20-152		30,307
Total U. S. Department of Health and Human Services			3,833	53,510
<u>U. S. Department of Agriculture</u>				
Passed Through Texas Rural Mediation Program:				
<i>USDA Agricultural Mediation Program</i>	10.435	49-044-0756001056		121,100
Total U. S. Department of Agriculture				121,100
<u>Elections Assistance Commission</u>				
Passed Through Texas Secretary of State:				
2020 Help America Vote Act (HAVA) Cares Act	90.404	TX20101CARES-152		121,253
Total Elections Assistance Commission				121,253
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 3,833	\$ 3,512,492
STATE AWARDS:				
<u>Texas Office of the Attorney General</u>				
Direct Programs:				
<i>Texas Statewide Automated Victim Notification Service (SAVNS)</i>	N/A	2003796		30,170
Total Texas Office of the Attorney General				30,170
<u>Texas Indigent Defense Commission</u>				
Direct Programs:				
<i>Indigent Defense Formula Grant Program</i>	N/A	212-20-152		286,519
<i>Regional Public Defender Office for Capital Cases</i>	N/A	212-SG-120		4,221,036
Total Texas Indigent Defense Commission				4,507,555
<u>Texas Secretary of State</u>				
Direct Programs:				
Help America Vote Act (HAVA) Chapter 19 Funds	N/A	TX20101CARES-152		24,251
Total Texas Secretary of State				24,251
<u>Texas Department of Motor Vehicles</u>				
Passed through Automobile Burglary and Theft Prevention Authority:				
<i>South Plains Auto Theft Task Force</i>	N/A	608-20-1520000		374,862
<i>South Plains Auto Theft Task Force</i>	N/A	608-21-1520000		30,839
Total Texas Department of Motor Vehicles				405,701
<u>Office of the Governor, Criminal Justice Division</u>				
Passed through State Criminal Justice Planning (421) Fund:				
<i>Adult Drug Court</i>	N/A	1836114		18,073
<i>Adult Drug Court</i>	N/A	1836115		1,631
<i>DWI Court</i>	N/A	2196511		23,337
<i>DWI Court</i>	N/A	2196512		1,851
<i>Re-Entry Drug Court Program</i>	N/A	2410310		29,014

LUBBOCK COUNTY, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXHIBIT E-1

Page 3 of 3

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
<i>Re-Entry Drug Court Program</i>	N/A	2410311		3,135
Total Passed through State Criminal Justice Planning (421) Fund				77,041
Passed through AG-Texas Anti-Gang (TAG) Program:				
<i>Lubbock Texas Anti-Gang Center</i>	N/A	3401103		614,830
<i>Lubbock Texas Anti-Gang Center</i>	N/A	3401104		25,176
Total Passed through AG-Texas Anti-Gang (TAG) Program				640,006
Passed through MT-County Jail Medication-Assisted Treatment Program				
<i>Collaborative Medication Assisted Treatment Re-entry Program</i>	N/A	3940301		5,227
Total Passed through MT-County Jail Medication-Assisted Treatment Program				5,227
Passed through Border Prosecution Unit				
<i>Border Prosecution Unit- TAG</i>	N/A	3805101		574
Total Passed through Border Prosecution Unit				574
Total Office of the Governor, Criminal Justice Division				722,848
TOTAL EXPENDITURES OF STATE AWARDS				5,690,525
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ 3,833	\$ 9,203,017

The accompanying notes are an integral part of this schedule.

LUBBOCK COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED SEPTEMBER 30, 2020

Basis of Presentation

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

Summary of Significant Accounting Policies

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

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

Grant funding from the Texas Juvenile Justice Department was reported in a separate regulatory audit for the year ended August 31, 2020. This report was submitted to the agency by the required timeline.