

LUBBOCK COUNTY, TEXAS

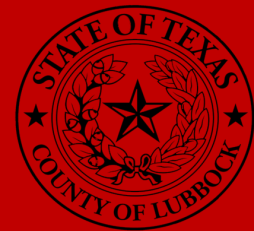
ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2023

OFFICE OF THE COUNTY AUDITOR ★ KATHY WILLIAMS



FY



2023

LUBBOCK COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2023

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
INTRODUCTORY SECTION		
Letter of Transmittal		1
GFOA Certificate of Achievement		7
Organizational Chart		8
List of Principal Officials		9
FINANCIAL SECTION		
Independent Auditor’s Report		11
Management’s Discussion and Analysis (Required Supplementary Information)		15
Basic Financial Statements		
Government-Wide Financial Statements:		
Government-Wide – Statement of Net Position	Exhibit A-1	24
Government-Wide – Statement of Activities	Exhibit A-2	25
Fund Financial Statements:		
Balance Sheet – Governmental Funds	Exhibit A-3	26
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	Exhibit A-4	27
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	Exhibit A-5	28
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	Exhibit A-6	29
Statement of Net Position – Internal Service Funds	Exhibit A-7	30
Statement of Revenues, Expenses, and Changes in Fund Net Position – Internal Service Funds	Exhibit A-8	31
Statement of Cash Flows – Internal Service Funds	Exhibit A-9	32
Statement of Net Position – Fiduciary Funds	Exhibit A-10	33
Statement of Changes in Fiduciary Net Position- Fiduciary Funds	Exhibit A-11	34
Notes to Financial Statements (an Integral Part of the Basic Financial Statements)		35

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
REQUIRED SUPPLEMENTARY INFORMATION		
Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios – TCDRS	Exhibit B-1	75
Schedule of Employer Contributions - TCDRS	Exhibit B-2	76
Schedule of Changes in the Total OPEB Liability and Related Ratios – Lubbock County Retiree Health Insurance Plan	Exhibit B-3	77
Budgetary Comparison Schedule- General Fund	Exhibit B-4	78
Budgetary Comparison Schedule- American Rescue Plan Act Fund	Exhibit B-5	79
Budgetary Comparison Schedule- Tax Road Bond Construction	Exhibit B-6	80
Notes to Required Supplementary Information		81
SUPPLEMENTARY INFORMATION		
Combining Statements and Budgetary Comparison Schedules as Supplementary Information:		
Combining Balance Sheet – Nonmajor Governmental Funds	Exhibit C-1	84
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	Exhibit C-2	85
Special Revenue Funds:		
Combining Balance Sheet – Nonmajor Special Revenue Funds	Exhibit C-3	86
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds	Exhibit C-4	92
Budgetary Comparison Schedules for Special Revenue Funds:		
Consolidated Road and Bridge	Exhibit C-5	98
Precinct No. 1 Park Fund	Exhibit C-6	99
Slaton/Roosevelt Parks	Exhibit C-7	100
Idalou/New Deal Parks	Exhibit C-8	101
Shallowater Park	Exhibit C-9	102
LCETRZ Tax Increment	Exhibit C-10	103
Safe School Program/JJAEP	Exhibit C-11	104
TJJD-R Regional Diversion	Exhibit C-12	105

LUBBOCK COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
TJJD-DSA Residential	Exhibit C-13	106
STAR Program	Exhibit C-14	107
Juvenile Probation Fund	Exhibit C-15	108
Juvenile Probation Grant	Exhibit C-16	109
Juvenile Detention Fund	Exhibit C-17	110
Juvenile Food Service	Exhibit C-18	111
CJD DWI Court	Exhibit C-19	112
Online Access	Exhibit C-20	113
CJD Drug Court	Exhibit C-21	114
Drug Court Fee	Exhibit C-22	115
Dispute Resolution	Exhibit C-23	116
USDA Ag Mediation	Exhibit C-24	117
Domestic Relations Office	Exhibit C-25	118
Mediation Grant	Exhibit C-26	119
HOT & STVR Tax	Exhibit C-27	120
Law Library	Exhibit C-28	121
Election Services Fund	Exhibit C-29	122
HAVA	Exhibit C-30	123
Election Admin Fee	Exhibit C-31	124
Election Equipment Fund	Exhibit C-32	125
Records Preservation District Clerk	Exhibit C-33	126
Records Preservation County Clerk	Exhibit C-34	127
County Records Preservation	Exhibit C-35	128
Court House Security	Exhibit C-36	129
Court Record Preservation	Exhibit C-37	130
Truancy Prevention & Diversion	Exhibit C-38	131
Historical Commission	Exhibit C-39	132
Child Abuse Prevention	Exhibit C-40	133
Co & Dist Court Technology	Exhibit C-41	134
District Court Record Technology	Exhibit C-42	135
County Clerk Archive	Exhibit C-43	136
Community Economic Development	Exhibit C-44	137
JP 1 Justice Court	Exhibit C-45	138
JP 2 Justice Court	Exhibit C-46	139
JP 3 Justice Court	Exhibit C-47	140
JP 4 Justice Court	Exhibit C-48	141
Court Facility Fee	Exhibit C-49	142
Judicial Education & Support	Exhibit C-50	143

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
Language Access	Exhibit C-51	144
Sheriff Contraband	Exhibit C-52	145
Inmate Supply	Exhibit C-53	146
VINE	Exhibit C-54	147
Homeland Security	Exhibit C-55	148
Hazard Mitigation Grant	Exhibit C-56	149
Project Safe Neighborhood	Exhibit C-57	150
LEOSE Sheriff	Exhibit C-58	151
Sheriff Commissary Salary	Exhibit C-59	152
LECD Grant	Exhibit C-60	153
TAG Grant	Exhibit C-61	154
CDA Business Crimes	Exhibit C-62	155
CDA Contraband Fund	Exhibit C-63	156
South Plains Auto Theft	Exhibit C-64	157
JAG Grant	Exhibit C-65	158
CDA Border Prosecution	Exhibit C-66	159
CDA Victim Advocacy	Exhibit C-67	160
 Debt Service Funds:		
Combining Balance Sheet – Nonmajor Debt Service Funds	Exhibit C-68	161
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Debt Service Funds	Exhibit C-69	162
 Budgetary Comparison Schedules for Debt Service Funds:		
Refunding Bonds Series 2016	Exhibit C-70	163
Unlimited Tax Road Bond 2019	Exhibit C-71	164
Refunding Bonds Series 2021	Exhibit C-72	165
Special Tax Revenue Bonds	Exhibit C-73	166
 Capital Project Funds:		
Combining Balance Sheet – Nonmajor Capital Project Funds	Exhibit C-74	167
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Project Funds	Exhibit C-75	168

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

TABLE OF CONTENTS (CONTINUED)

	<u>Statement Identification</u>	<u>Page No.</u>
Budgetary Comparison Schedules for Capital Project Funds:		
MPO Road Construction	Exhibit C-76	169
CRTC Renovations #2	Exhibit C-77	170
Permanent Improvement	Exhibit C-78	171
Venue Capital Project	Exhibit C-79	172
Internal Service Funds:		
Combining Statement of Net Position	Exhibit C-80	173
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	Exhibit C-81	174
Combining Statement of Cash Flows	Exhibit C-82	175
STATISTICAL SECTION (Unaudited)		
Statistical Section Contents		176
Net Position by Component	Table E-1	177
Expenses, Program Revenues, and Net (Expense) Revenue	Table E-2	178
General Revenues and Total Change in Net Position	Table E-3	179
Fund Balances of Governmental Funds	Table E-4	180
Changes in Fund Balances of Governmental Funds	Table E-5	181
Tax Revenues by Sources, Governmental Funds	Table E-6	182
Assessed Value and Estimated Actual Value of Taxable Property	Table E-7	183
Direct and Overlapping Property Tax Rates	Table E-8	184
Principal Property Taxpayers	Table E-9	185
Property Tax Levies and Collections	Table E-10	186
Taxable Sales by Category	Table E-11	187
Direct and Overlapping Sales Tax Rates	Table E-12	188
Sales Tax Revenue Payers by Industry	Table E-13	189
Ratios of Outstanding Debt by Type	Table E-14	190
Ratios of Tax Supported Bonded Debt Outstanding	Table E-15	191
Direct and Overlapping Governmental Activities Debt	Table E-16	192
Legal Debt Margin Information	Table E-17	193
Demographic and Economic Statistics	Table E-18	194
Principal Employers	Table E-19	195
Full-Time-Equivalent County Government Employees by Function/Program	Table E-20	196
Operating Indicators by Function/Program	Table E-21	197
Capital Assets Statistics by Function/Program	Table E-22	201

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

TABLE OF CONTENTS (CONCLUDED)

	<u>Statement Identification</u>	<u>Page No.</u>
OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		202
Report on Compliance For Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance		204
Report on Compliance For Each Major State Program and Report on Internal Control over Compliance Required by the State of Texas		
UGMS		207
Schedule of Findings and Questioned Costs		210
Schedule of Prior Audit Findings		212
Corrective Action Plan		213
Schedule of Expenditures of Federal and State Awards	Exhibit F-1	214
Notes to the Schedule of Expenditures of Federal and State Awards		218

INTRODUCTORY SECTION

LUBBOCK COUNTY

Kathy Williams
County Auditor

Rhonda Scott
First Assistant Auditor



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Phone: (806) 775-1097
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March 8, 2024

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

Ladies and Gentlemen:

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

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

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

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

As a recipient of federal and state financial assistance, the County is also responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. During the 2023 fiscal year, the Lubbock County Internal Audit Manager and the Grant Administrator for ARPA funds established an internal control structure for monitoring all sub-recipients for the American Rescue Plan Act. As required by the 2022 OMB Compliance Supplement, a policy, procedures for sub-recipients' monitoring and risk assessment was implemented. This internal control structure is subject to periodic evaluation by appropriate management and audit staff of the County Auditor's Office. An evaluation was conducted for sub-recipients even though they did not report any expenses.

These financial statements and supplemental financial information have been audited by Bolinger, Segars, Gilbert and Moss LLP, a firm of licensed certified public accountants engaged by the Lubbock County Commissioners Court. The goal of the independent audit was to provide reasonable assurance that the financial statements of Lubbock County for the fiscal year ended September 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion on the County's financial statements for the fiscal year ended September 30, 2023, and that the statements are fairly presented in conformity with GAAP. The auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Lubbock County was part of the broader, state and federally mandated "Single Audit" designed to meet the special needs of state and federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of state and federal awards. These reports are available in this year's Annual Comprehensive Financial Report. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Lubbock County's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE GOVERNMENT

Lubbock County, as a political subdivision of the State of Texas, provides only those services allowed, or implied, by the State Constitution or statute.

These services include, but are not limited to, judicial, law enforcement, detention facilities, juvenile service, health and human services, county roads and parks, and recording functions of Lubbock County, as a political subdivision of the State of Texas.

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

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

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

Under the County's budgeting procedures, each spring departments submit personnel request to the personnel committee and technology request to the ITS director, these reviewed request as well as the departments' budget request are submitted to the County Auditor. The County Auditor compiles and reviews the budget request, and with the Commissioners Court, holds budget workshops and public hearings with department directors. The proposed budget, together with revenue estimates provided by the County Auditor, is submitted to the Commissioners Court for its consideration. A public hearing is held on the proposed budget by the Commissioners Court. Before adopting the final budget, the Commissioners Court may increase or decrease the amounts requested by the various departments. Amounts finally adopted for expenditures of current operating funds cannot exceed the fund balances in such funds at October 1st, plus the County Auditor's estimates of revenues for the ensuing year. After the budget has been adopted by the Commissioners Court, the County Auditor monitors budget transactions and advises the Commissioners Court, and the various departments, on the condition of the various budgeted accounts.

The appropriated budget is prepared by fund, department, and function at the legal level of budgetary control. The categories of salary and benefits, operating expenditures and capital outlay are the legal levels used.

The Commissioners Court does not allow departments to transfer salary appropriation to non-salary line items without specific Court authorization. The County's budgetary system is fully integrated with the accounting and financial system to allow for the matching of budget appropriations with actual expenditures, obligations (payables), and encumbrances (outstanding purchase orders) on a daily basis. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy

Lubbock County still has the benefit of a favorable economic environment. Despite the national inflationary environment, local indicators point to continued growth and stability. Lubbock County, encompassing a 901 square mile area of the South Plains region of West Texas and is the main trade center for the 29 counties in the South Plains area. According to the 2020 Census data, Lubbock County has a population of approximately 310,000 citizens which is up 11.4% from the 2010 Census. Although the City of Lubbock comprises approximately 135.9 square miles or 85% of the total population of Lubbock County, most main cities in Lubbock County including the cities of Wolfforth, Shallowater, and Idalou are experiencing substantial growth.

While agriculture and the medical industries are the major and basic industries of Lubbock County, top tax payers are diverse with utilities, a railroad, numerous retail, wholesale, and service industries situated largely in the City of Lubbock. Lubbock County maintains a diversified economic base with the thriving economic contributions of Texas Tech University and Texas Tech University School of Medicine as stabilizing institutions for the County. The economy has experienced a steady growth over the past decade with new businesses, all located within Lubbock County, despite high interest rates and inflation of late. This trend is still expected to continue.

With the tax base largely composed of single family properties at 58.5% and commercial properties at 16.4%, the economic outlook for Lubbock County remains positive for the near future. The local unemployment rate remains stable at around 3.3% in September 2023. While commercial building activity is down, two larger projects were permitted for the City of Lubbock at \$8 million and a new credit union for \$6 million. New car sales and retail sales are up due to improved new car inventory and inflation, respectively. Hotel Motel tax collections are up by 46.1% indicating that tourism is strong. The Leprino Food Company plant is expected to open in late fall of 2024. New housing development continues to contribute to the Lubbock County tax base; with new residential starts up 37.69%. Two major health care systems, Covenant Health and University Medical Center Health System (UMC), continue to announce significant expansions. National gas stations such as Circle K and Toot'n Totum have contributed to Lubbock County's recent growth.

Relevant Financial Policies

The County has an important responsibility to the citizens of Lubbock County to carefully account for public funds and to plan for adequate funding of services. Financial policies are in place to enable the county to achieve responsible stewardship and full disclosure. Policies include but are not limited to Budget Policy and Procedures, Personnel Policy, Fund Balance Policy, and Debt Management Policy as well as the addition of a Compensation Policy added in FY 2023. The County has documented their best practices for a Capital Improvement Program and a Technology Policy with formalization of such policies to occur in the spring of 2024.

Major Initiatives

The 2023 Budget continues to hold the established principles in Lubbock County of conservative fiscal planning. In formulating the 2023 Budget, the Commissioners Court major initiatives included funding the Lubbock County departments with new positions COLAs for all full-time employees, disparity pay for the Juvenile Justice Center employees and an aggressive Road and Bridge road maintenance program. With the Court's primary focus on maintaining public safety, a balanced budget was accomplished with the Lubbock County Commissioners Court approving a tax rate of .347720 per \$100 valuation.

Major Funding Issues Facing 2023 Budget

Preserving reserves during the current economic uncertainties of high inflation and high interest rates while maintaining essential services in a growing community was a compelling factor in shaping the annual budget. The primary challenge faced by Lubbock County in preparing the 2023 Budget was to reconcile budget needs within the S.B.2 tax rate cap of 3.5% on property tax revenues while funding the Lubbock County Road & Bridge maintenance program budget request. Overall, the issues faced by Lubbock County in preparing the 2023 Budget were to maintain current operations, provide funding for salary expenditures, granting capital expenditures for heavy equipment and vehicles while considering any excess funds as earmarked for capital infrastructure expenditures.

To sustain the growth that Lubbock County is experiencing, public safety remains the primary focus. This included a robust Road and Bridge maintenance program, disparity pay for the Juvenile Justice Center employees, and proving the eleven Volunteer Fire Departments with the means to replace needed small equipment. In addition, funding COLAs for all Lubbock County full-time employees, disparity pay for the Juvenile Detention center employees, granting 31 new positions for 9 departments and funding additional capital expenditures for Road and Bridged infrastructure were accomplished with this budget.

Long Term Financial Planning

The County has a 5-year strategic plan that includes public safety, development of infrastructure, building use and capital improvements. Discussions occur throughout the year to plan for future needs of the County.

The Facilities Director, Information Technology Services Director as well as the Road and Bridge Director presented a 5-year plan to the Commissioners Court for consideration during budget hearings to allocate resources for improvements and/or expansion. Other department directors present plans as needed. After careful consideration the Court will set priorities and appropriate funding for annual and multi-year projects.

During fiscal year 2023, Lubbock County continued to develop a plan to disburse funds received for American Rescue Plan Act (ARPA) with the additional resources provided by the US Treasury to fund long-term strategies that addressed the public health and economic impact of COVID-19. Due to the allocation of just over \$60 million, the Court produced a tentative list to highlight their priorities for use of the ARPA funds. This list includes a public health response to COVID19, negative economic impacts, services to disproportionately impacted communities, premium pay for essential workers, infrastructure projects, and public sector revenue loss.

With approximately \$39 million spent in fiscal year 2023, additional resources to fund long-term strategies to address the public health and economic impact of COVID-19 will be allocated during the fiscal year 2024-FY2026 budgets.

ACKNOWLEDGEMENTS

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lubbock County for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2022. This was the 16th year Lubbock County has received this award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized ACFR. This report satisfied both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, Lubbock County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2023 fiscal year beginning October 1, 2022. This was the 15th year that the government has achieved this award. To qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including a policy statement, a financial plan, and operations guide, and a communications device. A Certificate of Recognition for Budget Preparation is valid for a period of one year only.

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

Respectfully submitted,



Kathy Williams

Lubbock County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Lubbock
Texas**

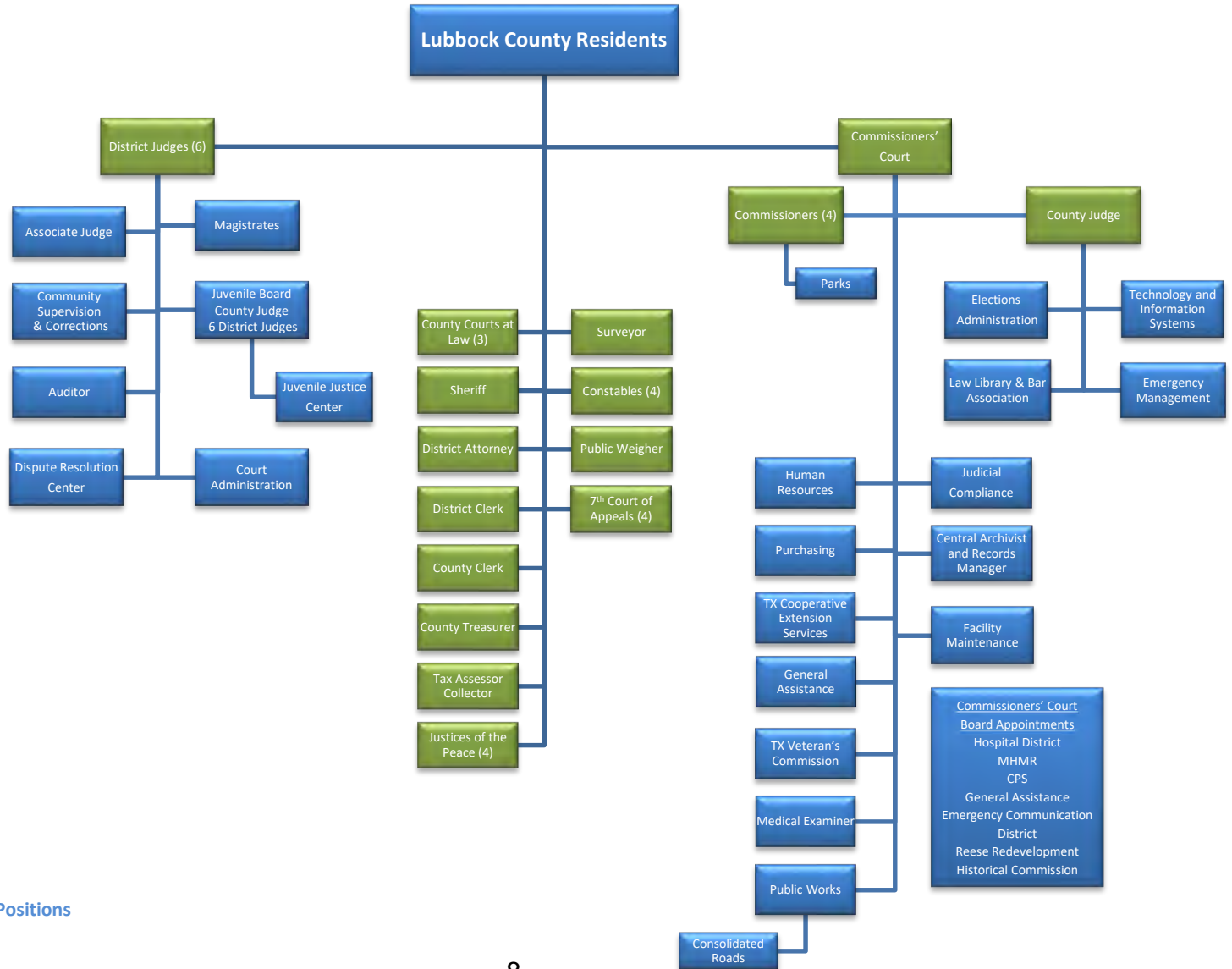
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

Lubbock County Organization Chart



Green Boxes = Elected Positions
 Blue Boxes = Hired or Appointed Positions
 FY 2023

LUBBOCK COUNTY, TEXAS

LIST OF PRINCIPAL OFFICIALS
AS OF SEPTEMBER 30, 2023

Principal Officials

Name	Office
District Courts	
John Grace	Judge, 72nd Judicial District
Phillip Hays	Judge, 99th Judicial District
John McClendon III	Judge, 137th Judicial District
Douglas Freitag	Judge, 140th Judicial District
Leslie Hatch	Judge, 237th Judicial District
William R. Eichman II	Judge, 364th Judicial District
Sara Smith	District Clerk
K. Sunshine Stanek	Criminal District Attorney
Commissioners' Court	
Curtis Parrish	County Judge
Terence Kovar	Commissioner, Precinct No. 1
Jason Corley	Commissioner, Precinct No. 2
Gilbert Flores	Commissioner, Precinct No. 3
Jordan Rackler	Commissioner, Precinct No. 4
County and Precinct Officials	
Mark J. Hocker	Judge, County Court at Law #1
Tom Brummet	Judge, County Court at Law #2
Benjamin Webb	Judge, County Court at Law #3
Brian P. Quinn	Chief Justice Seventh Court of Appeals, Place 1
Judy Parker	Justice Seventh Court of Appeals, Place 2
Patrick A. Pirtle	Justice Seventh Court of Appeals, Place 3
Lawrence M. Doss	Justice Seventh Court of Appeals, Place 4
Dean Stanzione	Director of Court Administration
Kelly Pinion	County Clerk
Kelly Rowe	Sheriff
Ronnie Keister	Tax Assesor - Collector
Chris Winn	County Treasurer
Kathy Williams	County Auditor
William A. Carter II	Director of Juvenile Probation
David Rowan	Director of Community Supervision and Correction
Melissa McNamara	Court Magistrate
Cryctal Spradley	Court Magistrate
Stephen L. Johnson	Associate Judge
Roxzine Stinson	Elections Administrator
Jim Hansen	Justice of the Peace, Precinct 1
Susan Rowley	Justice of the Peace, Precinct 2
Francisco Gutierrez	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

LUBBOCK COUNTY, TEXAS

**LIST OF PRINCIPAL OFFICIALS
AS OF SEPTEMBER 30, 2023**

Principal Officials

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

FINANCIAL SECTION

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

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

Independent Auditor's Report

Commissioners' Court
Lubbock County, Texas
Lubbock, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas (the County), as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flow thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

GAAP requires that the Management's Discussion and Analysis, schedule of changes in net pension liability/asset and related ratios, schedule of employer contributions, schedule of changes in the total OPEB liability and related ratios, and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide assurance.

Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 8, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 8, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Lubbock County, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Lubbock County, Texas (the County) we offer readers of the County's financial statements this narrative overview and analysis of the County's financial activities for the fiscal year ended September 30, 2023. We encourage readers to consider the information presented here in conjunction with the letter of transmittal, the independent auditor's report, and the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows on September 30, 2023 by \$232,337,036 (net position). Of this amount, the unrestricted net position decreased by \$32,219,362 from \$60,833,974 to \$28,614,612. At the same time, the Net Position Invested in Capital Assets increased by \$8,922,009 to a total \$148,866,048.
- The County's total net position increased by \$28,719,584.
- At the end of calendar year 2022 - the fiscal year-end of Texas County & District Retirement System funds - the County's Net Pension Liability is \$19,419,156. This is a change from the prior year's Net Pension Asset of \$19,260,034.
- The County's governmental funds ending fund balance is \$170,633,331 of which \$43,624,867, an increase of \$7,733,929, is available for spending at the County's discretion. Unrestricted investment earnings increased \$12,478,113 due to a rise in interest rates and an increase in investments being held during the year.
- The ending unassigned fund balance for the General Fund was \$43,624,867, or 31.84% of total general fund revenues and 39.33% of total expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Reporting the County as a Whole

The Statement of Net Position and the Statement of Activities

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

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

Notes to the Financial Statements

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

Other Information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The County's assets and deferred outflows of resources exceeded deferred inflows of resources and liabilities by \$232,337,036 at September 30, 2023.

The largest portion of the County’s net position (\$148,866,048) reflects its investment in capital assets (e.g., land, infrastructure, buildings, and equipment) less any related debt used to acquire these assets that is still outstanding. These assets are used to provide services to the citizens and are not available for future appropriation. Although the County’s investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Table I
Lubbock County, Texas

NET POSITION

	<u>Governmental Activities</u>		Change
	<u>2023</u>	<u>2022</u>	<u>2022-2023</u>
Assets:			
Cash and Cash Equivalents	\$ 149,954,030	\$ 153,754,399	\$ (3,800,369)
Restricted Cash	905,382	3,857,798	(2,952,416)
Investments	61,967,989	28,605,597	33,362,392
Receivables, Net of Allowances for Uncollectibles	14,068,786	11,288,172	2,780,614
Prepaid Items	570,671	96,299	474,372
Net Pension Asset		19,260,034	(19,260,034)
Capital Assets, Net of Accumulated Depr. & Amortization	<u>214,155,244</u>	<u>166,212,073</u>	<u>47,943,171</u>
Total Assets	\$ <u>441,622,102</u>	\$ <u>383,074,372</u>	\$ <u>58,547,730</u>
Deferred Outflows of Resources	<u>\$ 24,796,375</u>	<u>\$ 24,232,063</u>	<u>\$ 564,312</u>
Liabilities:			
Accounts Payable and Other Current Liabilities	\$ 22,330,971	\$ 11,934,541	\$ 10,396,430
Current Portion of Long-term Liabilities	7,853,827	9,267,752	(1,413,925)
Long-term Liabilities	<u>166,754,918</u>	<u>110,398,681</u>	<u>56,356,237</u>
Total Liabilities	\$ <u>196,939,716</u>	\$ <u>131,600,974</u>	\$ <u>65,338,742</u>
Deferred Inflows of Resources	<u>\$ 37,141,725</u>	<u>\$ 72,088,009</u>	<u>\$ (34,946,284)</u>
Net Position:			
Invested in Capital Assets	\$ 148,866,048	\$ 139,944,039	\$ 8,922,009
Restricted	54,856,376	2,839,439	52,016,937
Unrestricted	<u>28,614,612</u>	<u>60,833,974</u>	<u>(32,219,362)</u>
Total Net Position	\$ <u><u>232,337,036</u></u>	\$ <u><u>203,617,452</u></u>	\$ <u><u>28,719,584</u></u>

The County has restricted net position totaling 23.61% of total net position, which represents resources subject to restrictions on how they may be used. Such resources include debt service property tax collections restricted for debt service payments, bond proceeds restricted for capital projects, and fund balances related to special revenue funds. The unrestricted net position is \$28,614,612.

There was an overall increase of \$8,922,009 in net investment in capital assets. The net investment in capital assets for the primary government has increased due to capital asset additions and principal payments on debt.

Table II
Lubbock County

CHANGES IN NET POSITION

	<u>Governmental Activities</u>		Change
	<u>2023</u>	<u>2022</u>	<u>2022-2023</u>
Revenues:			
Program Revenues			
Charges for Services	\$ 24,650,044	\$ 24,613,267	\$ 36,777
Operating Grants and Contributions	13,437,568	39,120,501	(25,682,933)
Capital Grants and Contributions	764,204	1,597,364	(833,160)
General Revenues			
Property Taxes	93,702,901	84,719,731	8,983,170
Sales Taxes	36,578,555	34,750,684	1,827,871
Hotel Tax	2,577,403	2,463,391	114,012
Vehicle Rental Taxes	881,002	845,800	35,202
State Mixed Drink & Bingo	2,195,238	2,106,300	88,938
Unrestricted Investment Earnings	8,320,624	(4,157,489)	12,478,113
Miscellaneous	483,438	281,389	202,049
Total Revenues	<u>\$ 183,590,977</u>	<u>\$ 186,340,938</u>	<u>\$ (2,749,961)</u>
Expenses:			
General Government	\$ 21,323,125	\$ 42,088,994	\$ (20,765,869)
Financial Administration	5,289,888	4,477,257	812,631
Judicial	15,062,922	12,976,145	2,086,777
Legal	10,232,329	9,022,145	1,210,184
Public Safety	67,770,198	57,432,125	10,338,073
Correctional	9,286,182	8,308,738	977,444
Facilities	8,770,639	7,646,404	1,124,235
Welfare	535,808	1,167,177	(631,369)
Conservation	311,053	289,484	21,569
Elections	1,506,503	5,145,074	(3,638,571)
Culture/Recreation	604,735	568,887	35,848
Transportation	10,745,018	8,306,806	2,438,212
Interest On Long-Term Debt	3,432,993	1,995,471	1,437,522
Total Expenses	<u>\$ 154,871,393</u>	<u>\$ 159,424,707</u>	<u>\$ (4,553,314)</u>
Increase (Decrease) in Net Position	\$ 28,719,584	\$ 26,916,231	\$ 1,803,353
Net Position-Beginning	<u>203,617,452</u>	<u>176,701,221</u>	<u>26,916,231</u>
Net Position-Ending	<u>\$ 232,337,036</u>	<u>\$ 203,617,452</u>	<u>\$ 28,719,584</u>

Governmental Activities - Governmental activities resulted in an increase of \$28,719,584 in the County’s net position.

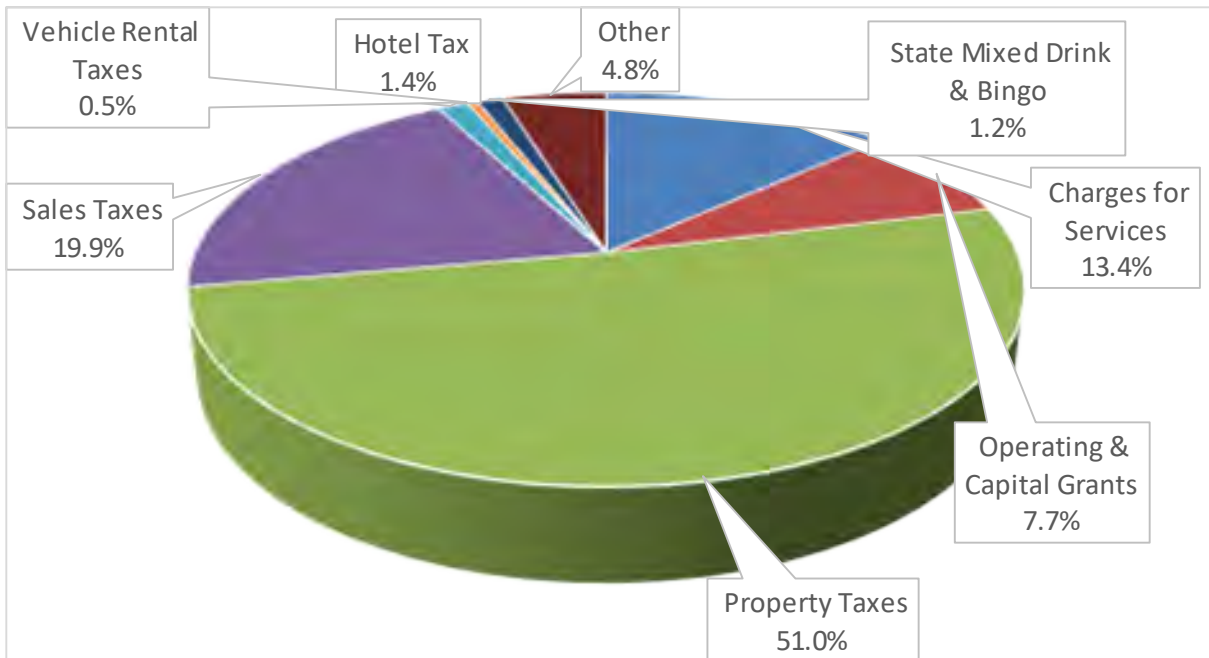
Expenses decreased \$4,553,314 from \$159,424,707 in 2021-2022 to \$154,871,393 in 2022-2023. The largest decrease (\$20,765,869) was in general government expense. This decrease was due to less spending of ARPA Coronavirus grant funds in the current year. Elections expense decreased \$3,638,571. In the prior fiscal year, the County received a HAVA grant from the Texas Secretary of State for election equipment and supplies. This was a one-time grant. Public safety expense increased \$10,338,073 in the current year. This increase related to pay increases for all law enforcement employees as approved by Commissioner’s Court and an increase in fuel costs.

As the result of decreased ARPA grant funding, the County’s governmental revenues decreased by 1.47%.

Key elements of this change are as follows:

- The largest source, 51.0%, of general revenues, Property Taxes, increased by 10.60%, from \$84,719,731 in 2021-22 to \$93,702,901 in 2022-23. This category includes collections and penalty/interest for both the current year and delinquent taxes. Property tax rates decreased in the current year by 3.4%. However, property tax revenues for the year increased primarily as a result of a 15.13% increase in the taxable property values, driven by increased local real estate market values.
- Sales tax collections, the second largest source of general revenues, increased by 5.26% to \$36,578,555.
- Grants and Contributions decreased \$26,516,093 during 2022-2023 due to a decrease of the spending of ARPA Coronavirus grant funding.

**Revenues by Source
Governmental Activities
Fiscal Year 2022-23**



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

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

As the County completed the 2022-23 year, its governmental funds reported combined ending fund balances of \$170,633,331, representing an increase of \$30,153,431 from the prior year's balance of \$140,479,900. This is attributed to the issuance of tax road bonds for road improvements that has yet to be completed.

The General Fund is a major operating fund of the County. Unassigned fund balance represents 39.33% of total General Fund expenditures.

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

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

Total fund balance in the County's General Fund increased by \$6,524,253 during fiscal year 2022-23. Property taxes increased by 7.74% an increase in appraised values driven by increased market values. Investment income increased due to rising interest rates during the current fiscal year. Expenditures increased due to salary increases for law enforcement. The Tax Road Bond Construction Fund realized a net increase of \$20,145,930 due to the issuance of new tax road bonds for road projects. The other governmental funds realized a net increase to fund balance of \$3,483,248.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund had a net increase of fund balance of \$6,524,253 at September 30, 2023. The following are some of the highlights that contributed to this increase in fund balance.

- Final revenue totals had a combined negative variance with the final budget of (\$533,869). This is primarily due to a negative variance in General Property Taxes, a positive variance in Sales Tax revenue, and a positive variance in Investment Earnings compared to budgeted amounts.
- Technology and Information Systems expenditures were less than the final budget by (\$1,124,935). Savings are attributed to the underutilization of salary and benefits and operating expenses such as supplies and equipment maintenance in this department.
- Public Safety expenditures were less than the final budget by (\$2,703,091). An underutilization of salary and benefits for the Sheriff's office, the Lubbock County Detention Center, and the Medical Examiner's Office as well as Professional Services for the Medical Examiner's office attributed to this savings.
- Facility Maintenance expenditures were less than the final budget by (\$987,260). An underutilization of salary and benefits for Facilities Maintenance staff as well as underutilization of operating expenses such as building maintenance attributed to these savings.
- Capital Outlay expenditures were less than the final budget by (\$1,605,120). Capital Outlay expenditures noted a savings due to projects not expensed during the year for the Information Technology Services.
- Criminal District Attorney expenditures were less than the final budget by (\$1,059,716). Savings are attributed to the underutilization of salary and benefits in this department.

CAPITAL ASSET, RIGHT TO USE, SUBSCRIPTION ASSETS AND DEBT ADMINISTRATION

Capital Assets, Right to Use, and Subscription Assets

Lubbock County’s investment in capital assets and right to use assets for its governmental activities as of September 30, 2023, amounts to \$214,155,244 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and improvements, right to use- buildings, furniture and equipment, right to use- equipment, subscription assets and road infrastructure. The total County investment in capital assets increased by \$47,943,171 or 28.84%.

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

- Buildings and Improvements decreased by a net of \$5,414,331 mainly due to depreciation exceeding construction projects completed during the current year and moved out of construction in progress.
- Construction in Progress increased \$49,076,940 as the County entered into a new lease obligation for energy efficient upgrades in the prior year and began road bond construction.

**Table III
LUBBOCK COUNTY, TEXAS**

**CAPITAL ASSETS, RIGHT TO USE, AND SUBSCRIPTION ASSETS AT
SEPTEMBER 30, 2023
(Net of Depreciation and Amortization)**

	Governmental Activities	
	2023	2022
Land	\$ 3,796,125	\$ 3,796,125
Buildings and Improvements	97,547,033	102,961,364
Right to Use - Buildings	17,493	225,379
Furniture and Equipment	20,153,892	21,393,491
Right to Use - Equipment	56,226	77,907
Subscription Assets	2,151,306	
Infrastructure	5,291,473	1,693,051
Construction in Progress	85,141,696	36,064,756
	<u>\$ 214,155,244</u>	<u>\$ 166,212,073</u>

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

Long-Term Debt

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

At the end of the current fiscal year, Lubbock County had total bonded debt outstanding of \$95,970,000. The total outstanding debt is backed by the full faith and credit of the government, while a tax levy has been established for \$92,215,000 of the total and the remaining \$3,755,000 is supported by hotel tax and vehicle rental tax revenues. Total long-term debt including lease financing and subscription obligations is \$124,845,274.

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

Table IV
LUBBOCK COUNTY, TEXAS
LONG-TERM DEBT AT SEPTEMBER 30, 2023

	Governmental Activities	
	2023	2022
General Obligation and Tax Revenue Bonds	\$ 95,970,000	\$ 54,795,000
Bond Premiums	7,810,196	2,960,480
Financing Lease Obligations	18,840,053	19,796,107
Subscription Obligations	2,151,306	
Right to Use Obligations	73,719	303,286
	\$ 124,845,274	\$ 77,854,873

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For the general fund the two largest revenue contributors are property and sales tax, making up 59.05% and 26.70%, at \$80,895,088 and \$36,578,555 of total revenues. Both of these revenue streams had substantial increases of 7.74% and 5.25% respectively.

Net taxable value used for the 2024 budget preparation increased by \$3,338,051,206, or up 10.5% from 2023.

These indicators were taken into account when adopting the general fund budget for 2024. Amounts available for appropriation in the general fund budget are \$153,915,013, an increase of 11.91% over the final 2023 budget of \$137,533,647. Revenue from property taxes was set at the voter approval tax rate of \$0.347507. The County will use these revenues to increase salary pay items for COLA increases for Elected Officials, not supplemented by the State of Texas, and Lubbock County full-time employees, as well as disparity pay for the Juvenile Justice Center employees, 28 new positions and 4 re-classifications of some positions in addition to finance the Road and Bridge road maintenance program as well as other programs currently offered.

Expenditures and transfers out are budgeted to increase 10.20% to \$153,915,013 over the final 2023 budget of \$139,675,109.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

LUBBOCK COUNTY, TEXAS

EXHIBIT A-1

GOVERNMENT-WIDE - STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

	Primary Government Governmental Activities	Component Unit (Rounded to Nearest Thousand)
ASSETS:		
Cash and Cash Equivalents	\$ 149,954,030	\$ 74,328,000
Restricted Cash	905,382	1,663,000
Investments	61,967,989	291,472,000
Receivables (Net of Allowances for Uncollectibles)	13,813,101	150,428,000
Lease Receivables	255,685	
Inventories		20,410,000
Prepaid Items	570,671	21,429,000
Assets Whose Use is Limited or Restricted		101,307,000
Other Assets		28,600,000
Capital Assets, Not Being Depreciated	88,937,821	97,594,000
Capital and Right to Use Assets, Net of Accumulated Depreciation and Amortization	<u>125,217,423</u>	<u>290,591,000</u>
Total Assets	<u>\$ 441,622,102</u>	<u>\$ 1,077,822,000</u>
DEFERRED OUTFLOWS OF RESOURCES:		
Deferred Outflows - Pension Plan - TCDRS	\$ 17,361,484	\$
Deferred Outflows - OPEB - Health Insurance	7,169,884	
Deferred Outflows - Loss on Refunding	265,007	
Total Deferred Outflows of Resources	<u>\$ 24,796,375</u>	<u>\$ 0</u>
LIABILITIES:		
Accounts Payable	\$ 16,583,230	\$ 31,843,000
Payroll Taxes and Related Items	1,721,541	
Accrued Interest Payable	1,304,409	
Accrued Wages	1,909,755	27,432,000
Due to Other Governments	675,239	
Other Liabilities	136,797	16,122,000
Estimated Self-Insurance Costs		944,000
Noncurrent Liabilities		
OPEB Liability Due in More Than One Year	26,373,163	934,000
Net Pension Liability Due in More Than One Year	19,419,156	
Arbitrage Rebate Payable Due in More Than One Year	361,125	
Due Within One Year	7,853,827	
Due In More Than One Year	<u>120,601,474</u>	
Total Liabilities	<u>\$ 196,939,716</u>	<u>\$ 77,275,000</u>
DEFERRED INFLOWS OF RESOURCES:		
Unspent Grant Funds	\$ 21,753,981	\$ 3,301,000
Deferred Inflows - Lease	255,685	
Deferred Inflows - Pension Plan - TCDRS	689,669	
Deferred Inflows - OPEB - Health Insurance	<u>14,442,390</u>	
Total Deferred Inflows of Resources	<u>\$ 37,141,725</u>	<u>\$ 3,301,000</u>
NET POSITION:		
Net Investment in Capital Assets	\$ 148,866,048	\$ 384,490,000
Restricted For:		
Endowments		37,860,000
Debt Service	3,889,655	
Enabling Legislation	43,304,547	
Capital Projects	7,662,174	
Unrestricted	<u>28,614,612</u>	<u>574,896,000</u>
Total Net Position	<u>\$ 232,337,036</u>	<u>\$ 997,246,000</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-2

GOVERNMENT-WIDE - STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Component Unit (Rounded to Nearest Thousand)
PRIMARY GOVERNMENT:						
Governmental Activities:						
General Government	\$ 21,323,125	\$ 2,230,213	\$ 8,150,735	\$ 148,576	\$ (10,793,601)	\$
Financial Administration	5,289,888	5,368,769			78,881	
Judicial	15,062,922	3,277,363	60,441		(11,725,118)	
Legal	10,232,329	1,243,863	1,137,001	91,608	(7,759,857)	
Public Safety	67,770,198	5,244,120	1,529,962	330,844	(60,665,272)	
Correctional	9,286,182	1,603,897	2,496,301		(5,185,984)	
Facilities	8,770,639	993,773			(7,776,866)	
Welfare	535,808				(535,808)	
Conservation	311,053				(311,053)	
Elections	1,506,503	714,565			(791,938)	
Culture/Recreation	604,735	35,051			(569,684)	
Transportation	10,745,018	3,938,430	63,128	193,176	(6,550,284)	
Interest on Long-Term Debt	3,432,993				(3,432,993)	
Total Governmental Activities	\$ <u>154,871,393</u>	\$ <u>24,650,044</u>	\$ <u>13,437,568</u>	\$ <u>764,204</u>	\$ <u>(116,019,577)</u>	
Total Primary Government	\$ <u>154,871,393</u>	\$ <u>24,650,044</u>	\$ <u>13,437,568</u>	\$ <u>764,204</u>	\$ <u>(116,019,577)</u>	
COMPONENT UNIT:						
University Medical Center	\$ <u>815,152,000</u>	\$ <u>806,409,000</u>	\$ <u>5,418,000</u>	\$ <u>19,498,000</u>		<u>16,173,000</u>
General Revenues:						
Property Taxes				\$ 93,702,901	\$ 29,329,000	
Sales Taxes				36,578,555		
Hotel Taxes				2,577,403		
Vehicle Rental Taxes				881,002		
State Mixed Drink Tax				1,972,527		
Bingo Tax Proceeds				222,711		
Unrestricted Investment Earnings				8,320,624		3,551,000
Miscellaneous				483,438		17,524,000
Total General Revenue and Transfers				\$ <u>144,739,161</u>	\$ <u>50,404,000</u>	
Change in Net Position				\$ 28,719,584	\$ 66,577,000	
Net Position - Beginning				203,617,452	930,669,000	
Net Position - Ending				\$ <u>232,337,036</u>	\$ <u>997,246,000</u>	

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-3

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund	American Rescue Plan Act Fund	Tax Road Bond Construction	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS:					
Cash and Cash Equivalents	\$ 37,942,177	\$ 15,523,287	\$ 41,512,069	\$ 44,689,503	\$ 139,667,036
Restricted Cash				905,382	905,382
Investments	16,035,300	7,305,729	19,536,837	14,248,752	57,126,618
Receivables (Net of Allowances for Uncollectibles)	9,931,380		93,277	2,871,567	12,896,224
Due from Other Funds	967,920			112,962	1,080,882
Prepaid Items	565,471			5,200	570,671
Total Assets	\$ 65,442,248	\$ 22,829,016	\$ 61,142,183	\$ 62,833,366	\$ 212,246,813
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
LIABILITIES:					
Accounts Payable	\$ 3,443,658	\$ 1,398,091	\$ 1,851,112	\$ 5,921,683	\$ 12,614,544
Payroll Taxes and Related Items	1,426,692	2,295		292,554	1,721,541
Accrued Wages	1,588,389			321,366	1,909,755
Due to Other Governments	675,239				675,239
Due to Other Funds				1,080,882	1,080,882
Other Liabilities	136,697			100	136,797
Total Liabilities	\$ 7,270,675	\$ 1,400,386	\$ 1,851,112	\$ 7,616,585	\$ 18,138,758
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue- Fines, Fees & Court Costs	\$ 1,237,342	\$	\$	\$	\$ 1,237,342
Unspent Grant Funds	30,619	21,428,630		294,732	21,753,981
Unavailable Revenue- Property Taxes	420,428			62,973	483,401
Total Deferred Inflows of Resources	\$ 1,688,389	\$ 21,428,630	\$ 0	\$ 357,705	\$ 23,474,724
FUND BALANCES:					
Nonspendable Fund Balances:					
Prepays	\$ 565,471	\$	\$	\$ 2,700	\$ 568,171
Restricted Fund Balances:					
Restricted for Enabling Legislation				43,304,547	43,304,547
Restricted for Debt Service				3,889,655	3,889,655
Restricted for Capital Projects			59,291,071	7,662,174	66,953,245
Committed Fund Balances:					
Committed for Capital Improvements	10,000,000				10,000,000
Assigned Fund Balances:					
Assigned for Insurance Claims	875,000				875,000
Assigned for ARPA Interest	1,417,846				1,417,846
Unassigned Fund Balance	43,624,867				43,624,867
Total Fund Balances	\$ 56,483,184	\$ 0	\$ 59,291,071	\$ 54,859,076	\$ 170,633,331
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 65,442,248	\$ 22,829,016	\$ 61,142,183	\$ 62,833,366	\$ 212,246,813

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-4

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

Total Fund Balances - Governmental Funds Balance Sheet	\$	170,633,331
Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:		
Capital, Right to Use, and Subscription assets used in governmental activities are not reported in the funds.		214,155,244
Lease receivables are not reported in the funds.		255,685
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.		483,401
Deferred outflows and inflows of resources related to pensions and OPEB are not reported in the funds.		9,399,309
The assets and liabilities of internal service funds are included in governmental activities in the SNP.		12,076,556
Payables for bond principal which are not due in the current period are not reported in the funds.		(95,970,000)
Payables for financing leases which are not due in the current period are not reported in the funds.		(18,840,053)
Payables for leases which are not due in the current period are not reported in the funds.		(73,719)
Payables for subscriptions which are not due in the current period are not reported in the funds.		(2,151,306.00)
Fee office fines, fees, and court cost receivable unavailable to pay for current period expenditures are deferred in the funds.		1,237,342
Payables for bond interest which are not due in the current period are not reported in the funds.		(1,304,409)
The estimated arbitrage rebate payable is required to be reported in the SNP.		(361,125)
Bond Premiums are not recorded in the funds.		(7,810,196)
Deferred Outflows of Resources - Loss on Refundings are not recorded in the funds.		265,007
Deferred inflows related to leases are not recorded in the funds.		(255,685)
Net pension liabilities are not reported in the funds.		(19,419,156)
Total OPEB Liabilities are not reported in the funds.		(26,373,163)
Payables for accrued personal leave which are not reported in the funds.		(3,610,027)
Net Position of Governmental Activities - Statement of Net Position	\$	<u>232,337,036</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-5

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Fund	American Rescue Plan Act Fund	Tax Road Bond Construction	Nonmajor Governmental Funds	Total Governmental Funds
Revenue:					
Taxes:					
General Property Taxes	\$ 80,895,088	\$	\$	\$ 12,556,290	\$ 93,451,378
Sales Tax	36,578,555				36,578,555
Hotel Tax				2,577,403	2,577,403
Vehicle Rental Tax				881,002	881,002
Licenses and Permits	175,655				175,655
Intergovernmental	3,345,933	8,207,484		7,347,555	18,900,972
Fees of Office	3,080,353			2,248,792	5,329,145
Commissions	5,539,010				5,539,010
Charges for Services	1,137,972			4,882,516	6,020,488
Fines and Forfeitures	517,559			183,085	700,644
Investment Earnings	3,529,016		2,292,178	2,499,430	8,320,624
Miscellaneous	2,200,637		12,977	2,557,839	4,771,453
Total Revenues	\$ 136,999,778	\$ 8,207,484	\$ 2,305,155	\$ 35,733,912	\$ 183,246,329
Expenditures:					
Current:					
General Government	\$ 13,670,947	\$ 4,574,440	\$	\$ 520,853	\$ 18,766,240
Financial Administration	5,048,342				5,048,342
Judicial	14,535,166			168,688	14,703,854
Legal	7,410,508			2,510,294	9,920,802
Public Safety	58,666,767			3,491,385	62,158,152
Correctional	11,444			8,990,514	9,001,958
Facilities	7,117,578			47,646	7,165,224
Welfare	514,494				514,494
Conservation	298,414				298,414
Elections	1,119,902			404,718	1,524,620
Culture/Recreation	239,785			275,830	515,615
Transportation	481,125			8,652,657	9,133,782
Capital Outlay	1,804,212	148,576	36,012,323	19,600,657	57,565,768
Debt Service:					
Principal				8,386,055	8,386,055
Interest				2,242,676	2,242,676
Total Expenditures	\$ 110,918,684	\$ 4,723,016	\$ 36,012,323	\$ 55,291,973	\$ 206,945,996
Excess of Revenues Over Expenditures	\$ 26,081,094	\$ 3,484,468	\$ (33,707,168)	\$ (19,558,061)	\$ (23,699,667)
Other Financing Sources (Uses):					
Transfers In (Out)	\$ (19,556,841)	\$ (3,484,468)	\$	\$ 23,041,309	\$ 0
Bond Proceeds			48,605,000		48,605,000
Premiums on Bond Issued			5,248,098		5,248,098
Total Other Financing Sources (Uses)	\$ (19,556,841)	\$ (3,484,468)	\$ 53,853,098	\$ 23,041,309	\$ 53,853,098
Net Change in Fund Balances	\$ 6,524,253	\$ 0	\$ 20,145,930	\$ 3,483,248	\$ 30,153,431
Fund Balances - Beginning	49,958,931		39,145,141	51,375,828	140,479,900
Fund Balances - Ending	\$ 56,483,184	\$ 0	\$ 59,291,071	\$ 54,859,076	\$ 170,633,331

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-6

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ 30,153,431
Amounts reported for governmental activities in the Statement Of Activities (SOA) are different because:	
Capital assets are not reported as expenses in the SOA.	57,565,768
Losses on the retirement of capital assets are not recorded in the funds.	(229,283)
The depreciation and amortization of capital, right of use, and subscription assets used in governmental activities is not reported in the funds.	(11,544,620)
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(48,605,000)
Bond premiums issued do not provide revenue in the SOA, but are reported as current resources in the funds.	(5,248,098)
Certain revenues are deferred in the funds. This is the change in these amounts this year.	344,648
Change in Deferred Outflows and Inflows related to Pensions and OPEB is not reported in the funds.	26,988,740
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	7,430,000
Repayment of capital lease and right to use lease principal is an expenditure in the funds but is not an expense in the SOA.	1,185,622
Losses on Refunding related amortization is not recorded in the funds.	(124,292)
Bond Premium amortization is not recorded in the funds.	398,382
Change in accrued interest from beginning of period to end of period.	(1,103,282)
Change in arbitrage rebate payable from beginning of period to end of period.	(361,125)
The net expense of internal service funds is reported with governmental activities.	(1,280,486)
Change related to pension and total OPEB liabilities is not recorded in the funds.	(26,468,359)
Accrued personal leave is reported as the amount earned in the SOA but as the amount paid in the funds.	<u>(382,462)</u>
Change in Net Position of Governmental Activities - Statement of Activities	<u>\$ 28,719,584</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-7

STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2023

	<u>Internal Service Funds</u>
ASSETS:	
Current Assets	
Cash and Cash Equivalents	\$ 10,286,994
Investments	4,841,371
Receivables (Net of Allowances for Uncollectibles)	916,877
Total Current Assets	<u>\$ 16,045,242</u>
LIABILITIES:	
Current Liabilities	
Accounts Payable	\$ 3,968,686
Total Current Liabilities	<u>\$ 3,968,686</u>
NET POSITION:	
Restricted for:	
Health Insurance Claims	\$ 2,770,935
Workers Compensation Claims	<u>9,305,621</u>
Total Net Position	<u>\$ 12,076,556</u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-8

STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Internal Service Funds
OPERATING REVENUES:	
Billings to Departments and Employees	\$ 15,102,221
Total Operating Revenues	<u>\$ 15,102,221</u>
OPERATING EXPENSES:	
Professional Services	\$ 30,000
Administration	735,830
Insurance/Bonds	201,338
Claims	16,048,452
Total Operating Expenses	<u>\$ 17,015,620</u>
Operating Income	<u>\$ (1,913,399)</u>
NON-OPERATING REVENUES:	
Investment Earnings	\$ 632,913
Total Non-Operating Revenues	<u>\$ 632,913</u>
Change in Net Position	\$ (1,280,486)
Total Net Position - Beginning	<u>13,357,042</u>
Total Net Position - Ending	<u><u>\$ 12,076,556</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-9

STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Internal Service Funds</u>
Cash Flows from Operating Activities:	
Cash Receipts from Interfund Services Provided	\$ 15,102,221
Cash Payments to Suppliers for Goods and Services	(17,176,534)
Net Cash from Operating Activities	<u>\$ (2,074,313)</u>
Cash Flows from Investing Activities:	
Purchase of Investments	\$ (1,925,078)
Interest and Dividends on Investments	632,913
Net Cash from Investing Activities	<u>\$ (1,292,165)</u>
Increase (Decrease) in Cash and Cash Equivalents	\$ (3,366,478)
Cash and Cash Equivalents - Beginning of Year	13,653,472
Cash and Cash Equivalents - End of Year	<u><u>\$ 10,286,994</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities:	
Operating Income (Loss)	<u>\$ (1,913,399)</u>
Change in Assets and Liabilities:	
Decrease (Increase) in Receivables	\$ (886,882)
Increase (Decrease) in Accounts Payable	725,968
Total Adjustments	<u>\$ (160,914)</u>
Net Cash from Operating Activities	<u><u>\$ (2,074,313)</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-10

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2023

	<u>Custodial Fund</u>
ASSETS:	
Current Assets	
Cash and Cash Equivalents	\$ 13,905,232
Receivables (Net of Allowances for Uncollectibles)	<u>28,144</u>
Total Current Assets	<u>\$ 13,933,376</u>
LIABILITIES:	
Accounts Payable	\$ 86,849
Payroll Taxes Payable	87,885
Accrued Wages	<u>142,631</u>
Total Liabilities	<u>\$ 317,365</u>
NET POSITION:	
Restricted for:	
Individuals, Organizations, and Other Governments	<u>\$ 13,616,011</u>
Total Net Position	<u><u>\$ 13,616,011</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-11

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Custodial Fund</u>
ADDITIONS:	
Receipts from Bail Bonds	\$ 750,206
Receipts from Tax Assessor Fee Office	212,329,017
Receipts from County Clerk Fee Office	33,868,057
Receipts from District Clerk Fee Office	7,961,408
Receipts from District Attorney	437,244
Receipts from Sheriff Fee Office	6,827,542
Receipts from Juvenile Probation	8,543
Receipts from Flex Spending	438,497
Receipts from Adult Probation Grants and Fees	8,243,673
Total Additions	<u>\$ 270,864,187</u>
DEDUCTIONS:	
Bail Bond Payments	\$ 769,291
Tax Assessor Payments	212,336,297
County Clerk Fee Payments and Trust Distribution	36,565,932
District Clerk Fee Payments and Trust Distribution	6,707,108
Medical Examiner Fee Payments	8,140
District Attorney Fee Payments	482,378
Sheriff Fee Payments, Commissary, and Inmate Trust Distribution	6,827,503
Juvenile Fee Payments	8,578
Flex Spending Payments	417,771
Adult Probation Grant Expenditures	8,001,890
Total Deductions	<u>\$ 272,124,888</u>
Change in Net Position	\$ (1,260,701)
Net Position- Beginning	<u>14,876,712</u>
Net Position - Ending	<u><u>\$ 13,616,011</u></u>

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

A. Summary of Significant Accounting Policies

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

1. Reporting Entity

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

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

Included with the reporting entity:

Lubbock County Hospital District (the District). This entity was established to furnish medical aid and hospital care to citizens of Lubbock County. Commissioners' Court of the County approves the Hospital District's budget, appoints the Board of Managers and sets the District's tax rate. The Hospital District's boundaries are the County and the governing authority for the Hospital District is the Board of Hospital Managers. They oversee the operations and promulgate the rules and regulations for the District. The Hospital District fits the criteria of a component unit of Lubbock County, Texas. The financial statements of University Medical Center are included as a discretely presented component unit in these financial statements. A complete set of the December 31, 2022 financial statements for University Medical Center, Lubbock, Texas may be obtained at the administrative office at 603 Indiana Ave, Lubbock, Texas 79413.

Excluded from the reporting entity:

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

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

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

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

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

The County reports the following major governmental funds:

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

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

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

The County reports the following non-major governmental funds:

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

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

In addition, the County reports the following fund types:

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

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

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

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

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

Measurement Focus, Basis of Accounting

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

b. Fund Balances

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

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The County has committed the following amounts for capital improvements:

916 Main 1st Floor Renovations	\$	4,500,000
916 Main Fire Command Center		2,000,000
Road Projects and Improvements		700,000
Subdivision Regulation Revisions		300,000
Loop 88 Right of Way		1,820,000
Medical Examiner Building		680,000

Assigned Fund Balance – includes the portion of net resources for which an intended use has been established by the Commissioner’s Court or the County Official authorized to do so by the Commissioner’s Court. Assignments of fund balance are much less formal than commitments and do not require formal action for their imposition or removal. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed which indicates that resources are, at a minimum, intended to be used for the purpose of that fund. The County Auditor has assigned \$875,000 for insurance claims and \$1,417,846 for interest earned on ARPA grant funding.

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

Fund Balance Policy

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

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

Order of Expenditure of Funds

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

3. Financial Statement Amounts

a. Cash and Cash Equivalents

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

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

b. Property Taxes

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

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

c. Prepaid Items

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

d. Capital, Right to Use, and Subscription Assets

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

Right to use and subscription assets are originally measured at the initial amount of the lease or subscription payable, adjusted for payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the right to use or subscription asset is amortized on a straight-line basis over its useful life.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

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

e. Receivable and Payable Balances

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

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

f. Pensions

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

g. Personal Leave

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

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

h. Postemployment Benefits Other Than Pensions (OPEB)

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

i. Interfund Activity

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

j. Use of Estimates

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

k. Deferred Compensation Plan

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

l. Deferred Outflows and Inflows of Resources

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

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

m. Leases and Subscriptions Payable

The County is a lessee for non-cancellable leases and subscriptions. The County recognizes a lease or subscription payable and an intangible right to use or subscription asset in the Statement of Net Position. At the commencement of a lease or subscription, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease or subscription payable is reduced by the principal portion of lease payments made.

The County monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

B. Deposits and Investments

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

1. Cash Deposits:

At September 30, 2023, the carrying amount of the County's deposits (cash, restricted cash, and CDs) was \$150,859,412 and the bank balance was \$154,908,690. The County's cash deposits at September 30, 2023 and during the year then ended were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

2. Investments:

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

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

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

The County's investments at September 30, 2023 are shown below.

Investment or Investment Type	Weighted Average Maturity in Years	Fair Value
Federal Home Loan Bank	0.62	\$ 29,857,863
Treasury Bills	0.25	32,110,126
Total Investments	0.87	\$ 61,967,989

Investment income reported on the financial statements includes realized losses of \$121,713 and unrealized losses on investments in the amount of \$3,328,214.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The University Medical Center (Component Unit) had the following investments and maturities as of December 31, 2022:

Type	Fair Value	Maturities in Years		
		Less Than 1	1-5	6-10
Money Market Mutal Funds	\$ 358,000	\$ 358,000	\$	\$
Investment Pools	245,114,000	245,114,000		
U.S. Agencies Obligations	83,702,000	14,329,000	61,394,000	7,979,000
Municipal Bonds	4,466,000		4,466,000	
Corporate Bonds	3,024,000	398,000	2,253,000	373,000
		\$ 260,199,000	\$ 68,113,000	\$ 8,352,000
Equity Securities	8,832,000			
Mutual Funds	726,000			
	\$ 346,222,000			

3. Analysis of Specific Deposit and Investment Risks

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

At September 30, 2023, 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:

The 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 the 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 the County shall be held in the County's name as evidenced by safekeeping receipts of the institution holding the securities.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Collateral for deposits will be held by a third party custodian designated by the County and pledged to the 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 the 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 the 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 the County's total portfolio:

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

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

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

As of September 30, 2023, the following are the County's cash and cash equivalents and restricted cash with respective maturities and credit rating:

Type of Deposit	Fair Value	Percentage	Maturity in Less Than One Year	Credit Rating
Cash	\$ 48,253,843	31.99%	\$ 48,253,843	N/A
Total Cash	\$ 48,253,843	31.99%	\$ 48,253,843	
Investment Pools:				
Texpool	\$ 20,388,189	13.51%	\$ 20,388,189	AAAm
Texas CLASS	82,217,380	54.50%	82,217,380	AAAm
Total Investment Pools	\$ 102,605,569	68.01%	\$ 102,605,569	
Total Cash and Cash Equivalents	\$ 150,859,412	100%	\$ 150,859,412	

Investment Accounting Policy

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Fair Value of Investments

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

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

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

At September 30, 2023 the County reported TexPool, Texas CLASS, and CD's as cash and cash equivalents. The County's investments in TexPool and Texas CLASS are valued at amortized cost. Debt securities classified in Level 1 are valued using prices quoted in active markets for those securities.

C. Receivables

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

	General	Tax Road Bond Construction	Other Governmental Funds
Receivables			
Taxes	\$ 3,364,485	\$	\$ 503,945
Fines, Fees, & Court Costs	1,546,677		
Sales Tax Receivable	6,673,841		
Other	1,599,769	93,277	2,808,594
Total Gross Receivables	\$ 13,184,772	\$ 93,277	\$ 3,312,539
Less: Allowance for Uncollectible Accounts			
Taxes	(2,944,057)		(440,972)
Fines, Fees, & Court Costs	(309,335)		
Net Total Receivables	\$ 9,931,380	\$ 93,277	\$ 2,871,567

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

	<u>Proprietary Internal Service</u>	<u>Total</u>
Receivables		
Taxes	\$	\$ 3,868,430
Fines, Fees, & Court Costs		1,546,677
Sales Tax Receivable		6,673,841
Other	916,877	5,418,517
	<u>916,877</u>	<u>17,507,465</u>
Total Gross Receivables	\$ 916,877	\$ 17,507,465
Less: Allowance for Uncollectible Accounts		
Taxes		(3,385,029)
Fines, Fees, & Court Costs		(309,335)
		<u>(3,694,364)</u>
Net Total Receivables	\$ 916,877	\$ 13,813,101

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

Taxes	\$	19,319,000
Medicare		29,283,000
Medicaid		11,127,000
Other Third-Party Payers		95,466,000
Patients		54,701,000
Supplemental Medicaid Funding		17,749,000
Estimated Amount Due from Third-Party Payers		10,921,000
	\$	<u>238,566,000</u>
Less: Allowance for Uncollectible Patient Accounts		(86,762,000)
Less: Allowance for Uncollectible Property Taxes		(1,376,000)
	\$	<u>150,428,000</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

D. Capital, Right to Use, and Subscription Assets

Capital asset activity for the year ended September 30, 2023, was as follows:

	Beginning Balances	Increases	Net Transfers	Decreases	Ending Balances
Governmental Activities:					
Capital Assets Not Being Depreciated					
Land	\$ 3,796,125	\$	\$	\$	\$ 3,796,125
Construction in Progress	36,064,756	49,076,940			85,141,696
Total Capital Assets Not Being Depreciated	\$ 39,860,881	\$ 49,076,940	\$ 0	\$ 0	\$ 88,937,821
Capital Assets Being Depreciated and Amortized					
Buildings and Improvements	\$ 204,645,007	\$ 420,261	\$	\$	\$ 205,065,268
Right to Use - Buildings	413,616				413,616
Infrastructure	58,919,661	3,745,723			62,665,384
Furniture and Equipment	65,456,626	4,322,844		(1,240,484)	68,538,986
Subscription Assets		3,096,174			3,096,174
Right to Use - Equipment	89,043				89,043
Total Capital Assets Being Depreciated and Amortized	\$ 329,523,953	\$ 11,585,002	\$ 0	\$ (1,240,484)	\$ 339,868,471
Less Accumulated Depreciation and Amortization for:					
Buildings and Improvements	\$ 101,683,643	\$ 5,834,592	\$	\$	\$ 107,518,235
Right to Use - Buildings	188,237	207,886			396,123
Infrastructure	57,226,610	147,301			57,373,911
Furniture and Equipment	44,063,135	5,333,160		(1,011,201)	48,385,094
Subscription Assets		944,868			944,868
Right to Use - Equipment	11,136	21,681			32,817
Total Accumulated Depreciation and Amortization	\$ 203,172,761	\$ 12,489,488	\$ 0	\$ (1,011,201)	\$ 214,651,048
Total Capital Assets Being Depreciated and Amortized, Net	\$ 126,351,192	\$ (904,486)	\$ 0	\$ (229,283)	\$ 125,217,423
Governmental Activities Capital Assets, Net	\$ 166,212,073	\$ 48,172,454	\$ 0	\$ (229,283)	\$ 214,155,244

Depreciation and amortization was charged to functions as follows:

General Government	\$ 3,262,521
Financial Administration	7,686
Judicial	1,741
Legal	151,367
Public Safety	5,507,091
Correctional	362,093
Facilities	1,683,139
Conservation	14,570
Elections	23,426
Culture and Recreation	105,217
Transportation	1,370,637
	<u>\$ 12,489,488</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

	Beginning Balances	Increases	Net Transfers	Decreases	Ending Balances
University Medical Center (Component Unit)					
Capital Assets Not Being Depreciated					
Land	\$ 19,450,000	\$	\$	\$	\$ 19,450,000
Construction in Progress	33,486,000	70,771,000	(26,113,000)		78,144,000
Total Capital Assets Not Being Depreciated	\$ 52,936,000	\$ 70,771,000	\$ (26,113,000)	\$ 0	\$ 97,594,000
Capital Assets Being Depreciated					
Land Improvements	\$ 12,602,000	\$ 186,000	\$	\$	\$ 12,788,000
Building and Improvements	355,985,000	362,000	19,681,000		376,028,000
Equipment	303,984,000	32,136,000	1,104,000	(17,000)	337,207,000
Leasehold Improvements	3,191,000		5,328,000		8,519,000
Total Capital Assets Being Depreciated	\$ 675,762,000	\$ 32,684,000	\$ 26,113,000	\$ (17,000)	\$ 734,542,000
Less Accumulated Depreciation for:					
Land Improvements	\$ 11,543,000	\$ 230,000	\$	\$	\$ 11,773,000
Building and Improvements	156,881,000	13,762,000			170,643,000
Equipment	232,775,000	26,371,000		(17,000)	259,129,000
Leasehold Equipment	2,114,000	292,000			2,406,000
Total Accumulated Depreciation	\$ 403,313,000	\$ 40,655,000	\$ 0	\$ (17,000)	\$ 443,951,000
Total Capital Assets Being Depreciated, Net	\$ 272,449,000	\$ (7,971,000)	\$ 26,113,000	\$ 0	\$ 290,591,000
Governmental Activities Capital Assets, Net	\$ 325,385,000	\$ 62,800,000	\$ 0	\$ 0	\$ 388,185,000

E. Interfund Balances and Activity

1. Due To and From Balances

Balances due to and from other funds at September 30, 2023, consisted of the following:

Due to Fund	Due From Fund	Amount	Purpose
General Fund	Other Governmental Funds	\$ 967,920	Short-term loans
Other Governmental Funds	Other Governmental Funds	112,962	Short-term loans
	Total	\$ 1,080,882	

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

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2023, consisted of the following:

Transfers from	Transfers To	Amount	Reason
General Fund	Other Governmental Funds	\$ 20,076,842	Supplement other funding sources
Other Governmental Funds	General Fund	520,000	Supplement other funding sources
Other Governmental Funds	Other Governmental Funds	13,987,167	Supplement other funding sources
	Total	\$ 34,584,009	

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

F. Long-Term Obligations

General Obligation Refunding Bonds, Series 2016

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

Unlimited Tax Road Bonds, Series 2019

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

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

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

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

Year Ending September 30,	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 165,000	\$ 105,075	\$ 270,075
2025	170,000	98,375	268,375
2026	180,000	91,375	271,375
2027	185,000	84,075	269,075
2028	190,000	76,575	266,575
2029-2033	1,070,000	278,594	1,348,594
2034-2038	1,200,000	143,678	1,343,678
2039-2040	525,000	13,847	538,847
Totals	<u>\$ 3,685,000</u>	<u>\$ 891,594</u>	<u>\$ 4,576,594</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Special Tax Revenue Bonds, Series 2020

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

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

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal (PAR VALUE)</u>
Governmental Activities	3.19%	\$ 3,755,000
		<u>\$ 3,755,000</u>

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

	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year Ending September 30,			
2024	\$ 485,000	\$ 119,785	\$ 604,785
2025	505,000	104,313	609,313
2026	520,000	88,203	608,203
2027	535,000	71,616	606,616
2028	550,000	54,549	604,549
2029-2030	1,160,000	55,825	1,215,825
Totals	<u>\$ 3,755,000</u>	<u>\$ 494,291</u>	<u>\$ 4,249,291</u>

Unlimited Tax Road Bonds, Series 2020

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

Unlimited Tax Road Bonds, Series 2020 currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal (PAR VALUE)</u>
Governmental Activities	2.00%	\$ 11,565,000
Governmental Activities	2.125%	7,530,000
Governmental Activities	3.00%	4,505,000
Governmental Activities	4.00%	13,670,000
		<u>\$ 37,270,000</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 1,580,000	\$ 1,041,662	\$ 2,621,662
2025	1,640,000	977,263	2,617,263
2026	1,925,000	905,963	2,830,963
2027	2,005,000	827,363	2,832,363
2028	2,090,000	745,463	2,835,463
2029-2033	11,155,000	2,516,188	13,671,188
2034-2038	11,805,000	1,152,575	12,957,575
2039-2040	5,070,000	108,375	5,178,375
Totals	\$ <u>37,270,000</u>	\$ <u>8,274,852</u>	\$ <u>45,544,852</u>

General Obligation Refunding Bonds, Series 2021

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

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

Purpose	Interest Rate	Principal (PAR VALUE)
Governmental Activities	2.00%	\$ 1,790,000
Governmental Activities	3.00%	865,000
		\$ <u>2,655,000</u>

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 865,000	48,775	\$ 913,775
2025	885,000	26,950	911,950
2026	905,000	9,050	914,050
Totals	\$ <u>2,655,000</u>	\$ <u>84,775</u>	\$ <u>2,739,775</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Unlimited Tax Road Bonds, Series 2023A

During the 2023 fiscal year, the County issued Unlimited Tax Road Bonds, Series 2023A for the construction, maintenance, and operation of roads throughout the County. The bonds are issued as serial bonds maturing February 15, 2040.

Unlimited Tax Road Bonds, Series 2023A currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal (PAR VALUE)</u>
Governmental Activities	4.00%	\$ 6,635,000
Governmental Activities	5.00%	35,005,000
		<u>\$ 41,640,000</u>

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

Year Ending September 30,	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,285,000	\$ 2,828,978	\$ 4,113,978
2025	2,325,000	1,893,275	4,218,275
2026	2,690,000	1,767,900	4,457,900
2027	1,790,000	1,655,900	3,445,900
2028	1,880,000	1,564,150	3,444,150
2029-2033	10,960,000	6,270,250	17,230,250
2034-2038	14,075,000	3,156,875	17,231,875
2039-2040	6,635,000	268,100	6,903,100
Totals	<u>\$ 41,640,000</u>	<u>\$ 19,405,428</u>	<u>\$ 61,045,428</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Unlimited Tax Road Bonds, Series 2023B

During the 2023 fiscal year, the County issued Unlimited Tax Road Bonds, Series 2023B for the construction, maintenance, and operation of roads throughout the County. The bonds are issued as serial bonds maturing February 15, 2040.

Unlimited Tax Road Bonds, Series 2023B currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rate</u>	<u>Principal (PAR VALUE)</u>
Governmental Activities	4.00%	\$ 2,550,000
Governmental Activities	5.00%	4,415,000
		<u>\$ 6,965,000</u>

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

Year Ending September 30,	Governmental Activities		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 520,000	\$ 271,199	\$ 791,199
2025	275,000	289,875	564,875
2026	285,000	275,875	560,875
2027	300,000	261,250	561,250
2028	315,000	245,875	560,875
2029-2033	1,845,000	968,125	2,813,125
2034-2038	2,345,000	467,775	2,812,775
2039-2040	1,080,000	43,600	1,123,600
Totals	<u>\$ 6,965,000</u>	<u>\$ 2,823,574</u>	<u>\$ 9,788,574</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Arbitrage

In accordance with the provisions of Section 148(f) of the Internal Revenue Code of 1986, as amended, bonds must satisfy certain arbitrage rebate requirements. Positive arbitrage is the excess of (1) the amount earned on investments purchased with bond proceeds over (2) the amount that such investments would have earned if such investments had been invested at a rate equal to the yield on the bond issue. In order to comply with the arbitrage rebate requirements, positive arbitrage must be paid to the U.S. Treasury at the end of each five-year anniversary date of the bond issue. The estimated liability of \$361,125 as of September 30, 2023, has been recorded on the government-wide financial statements.

Financing Lease Obligations

Financing lease agreements are summarized as follows:

	Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance Sept 30 2023
Energy Efficient Impr Phase 1	10/1/2019	15 years	Varies	2.58%	\$ 11,154,485	\$ 9,482,131
Energy Efficient Impr Phase 2	11/30/2021	15 years	Varies	2.644%	9,710,452	9,357,922
Total Financing Lease Agreements						<u>\$ 18,840,053</u>

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

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

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 1,191,188	\$ 480,755	\$ 1,671,943
2025	1,236,367	449,211	1,685,578
2026	1,283,165	416,477	1,699,642
2027	1,331,611	382,508	1,714,119
2028	1,381,767	347,262	1,729,029
2029-2033	7,698,059	1,159,978	8,858,037
2034-2037	4,717,896	217,280	4,935,176
Total	<u>\$ 18,840,053</u>	<u>\$ 3,453,471</u>	<u>\$ 22,293,524</u>

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Right to Use Lease Obligations

Right to Use lease agreements are summarized as follows:

	Date	Payment Terms	Payment Amount	Interest Rate	Original Amount	Ending Balance	Current Maturity
Postage Machine	4/11/2022	4 years	\$5,786 qtrly	2.0930%	\$ 89,043	\$ 56,226	\$ 22,137
Building Lease	11/1/2016	7 years	\$15,747-\$17,497	0.2480%	413,616	17,493	17,493
Total Right to Use Lease Agreements					\$ 502,659	\$ 73,719	\$ 39,630

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

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

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 39,630	\$ 1,010	\$ 40,640
2025	22,605	538	23,143
2026	11,484	84	11,568
Total	\$ 73,719	\$ 1,632	\$ 75,351

Subscription-Based Information Technology Arrangements

The County has entered into subscription-based information technology arrangements (SBITAs) involving various desktop and server software subscriptions and information technology software subscriptions.

The total of the County’s subscription assets are recorded at a cost of \$3,096,174, less accumulated amortization of \$944,868.

The future subscription payments under SBITA agreements are as follows:

Year Ending September 30,	Subscriptions		
	Principal	Interest	Total
2024	\$ 820,502	\$ 59,804	\$ 880,306
2025	679,250	43,683	722,933
2026	580,707	21,963	602,670
2027	70,847	3,722	74,569
Total	\$ 2,151,306	\$ 129,172	\$ 2,280,478

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2023, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
General Obligation Refunding Bonds	\$ 8,920,000	\$	\$ 6,265,000	\$ 2,655,000	\$ 865,000
Unlimited Tax Road Bonds	41,650,000	48,605,000	695,000	89,560,000	3,550,000
Special Tax Revenue Bonds	4,225,000		470,000	3,755,000	485,000
Financing Lease Obligations	19,796,107		956,054	18,840,053	1,191,188
Right to Use Lease Obligations	303,286		229,567	73,719	39,630
Subscription Obligations		2,151,306		2,151,306	820,502
Accrued Personal Leave	3,227,566	382,461		3,610,027	902,507
Unamortized Bond Premiums	2,960,480	5,248,098	398,382	7,810,196	
Total Governmental Activities	<u>\$ 81,082,439</u>	<u>\$ 56,386,865</u>	<u>\$ 9,014,003</u>	<u>\$ 128,455,301</u>	<u>\$ 7,853,827</u>

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

Continuing Disclosure

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

G. Lease Receivables

On September 1, 2023, the County entered a two-year lease agreement with the Community Supervision and Corrections Department for the lease of real property that is part of the Court Residential Treatment Center. Based on this agreement, the County is receiving monthly payments through August 31, 2025, and will collect \$133,431 in principal and \$331 in interest during fiscal year 2024.

The County is reporting lease receivables of \$255,685 at September 30, 2023 for this lease. For the fiscal year ended September 30, 2023, the County reported lease revenue of \$442,872 and interest revenue of \$549 related to lease payments received.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

H. Risk Management

Lubbock County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, general liability, auto liability, law enforcement liability, public official liability, unemployment, and natural disasters. During fiscal year 2023, the County obtained auto liability, general liability, property, law enforcement liability, and public official liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Association of Counties Self Insurance Funds (TAC). TAC is a self-funded pool operating as a common risk management and insurance program. The County pays an annual premium to TAC for its above insurance coverage. The agreement for the formation of TAC provides that TAC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reinsurance.

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

University Medical Center (Component Unit)

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Activity in the University Medical Center's self-insured general and professional claims liability during 2022 is summarized below:

Balance, Beginning of Year	\$	817,000
Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years		114,000
Claims and Expenses Paid, Net		<u>(185,000)</u>
Balance, End of Year	\$	<u><u>746,000</u></u>

I. Workers' Compensation

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

Claims information is as follows:

Actuarial Date	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2021	\$ 1,782,560	\$ 164,065	\$ 348,419	\$ 1,598,206
September 30, 2022	1,598,206	1,468,613	1,025,629	2,041,190
September 30, 2023	2,041,190	431,700	520,158	1,952,732

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 \$600,000. A provision is accrued for self-insured workers' compensation claims including both claims reported and claims incurred but not yet reported. The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims and other economic and social factors. It is reasonably possible that the University Medical Center's estimate will change by a material amount in the near term.

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Activity in the University Medical Center’s self-insured claims liability accounts during 2022 is summarized below:

Balance, Beginning of Year	\$	1,826,000
Current Year Claims Incurred and Changes in		
Estimates for Claims Incurred in Prior Years		734,000
Claims and Expenses Paid, Net		<u>(1,034,000)</u>
Balance, End of Year	\$	<u>1,526,000</u>

J. Pension Plans

Plan Description

The County participates as one of 848 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas County & District Retirement System (TCDRS). TCDRS is an agency created by the State of Texas and administered in accordance with the TCDRS Act, Subtitle F, Title 8, Texas Government Code (the TCDRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TCDRS Act places the general administration and management of the System with a nine-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TCDRS is not fiscally dependent on the State of Texas. TCDRS’s defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TCDRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tcdrs.org.

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

Benefits Provided

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Employees Covered by Benefit Terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	684
Inactive Employees Entitled to but not Yet Receiving Benefits	1,138
Active Employees	<u>1,162</u>
Total Covered Employees	<u><u>2,984</u></u>

Contributions

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

Employees for the County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 11.90% and 11.11% in calendar years 2022 and 2023, respectively. The County's contributions to TCDRS for the year ended September 30, 2023 were \$8,086,207, and were equal to the required contributions.

Net Pension Liability/(Asset)

The County's Net Pension Liability/(Asset) (NPL) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability/(Asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

Inflation	2.50% per year
Overall Payroll Growth	3.00% per year
Investment Rate of Return	7.50%, net of pension plan investment expense, including inflation
Amortization Period	16.6 years

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

Actuarial assumptions used in the December 31, 2022, valuation were based on the results of actuarial experience studies. The experience study in TCDRS was from 2021 and can be found on the TCDRS website.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

The long-term expected rate of return on pension plan investments was determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2023 information for a 10-year time horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2023 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater LLC in this assessment.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
U.S. Equities	11.50%	4.95%
Global Equities	2.50%	4.95%
International Equities-Developed	5.00%	4.95%
International Equities-Emerging	6.00%	4.95%
Investment-Grade Bonds	3.00%	2.40%
Strategic Credit	9.00%	3.39%
Direct Lending	16.00%	6.95%
Distressed Debt	4.00%	7.60%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnership	6.00%	5.70%
Private Equity	25.00%	7.95%
Hedge Funds	6.00%	2.90%
Cash Equivalents	2.00%	0.20%
Total	<u>100.00%</u>	

Discount Rate

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Development of the Single Discount Rate:

	December 31, 2022
Single Discount Rate	7.60%
Long-Term Expected Rate of Return	7.60%
Long-Term Municipal Bond Rate	N/A
 Last year ending December 31 in the 100 year projection period for which projected benefit payments are fully funded	N/A

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

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance 12/31/2021	\$ 310,032,650	\$ 329,292,684	\$ (19,260,034)
Service Cost	7,974,935		7,974,935
Interest (on the Total Pension Liability)	23,643,085		23,643,085
Difference Between Expected and Actual Experience	602,309		602,309
Contributions - Employer		8,072,356	(8,072,356)
Contributions - Employee		4,748,439	(4,748,439)
Net Investment Income		(19,195,687)	19,195,687
Benefit Payments	(14,086,664)	(14,086,664)	
Administrative Expense		(180,932)	180,932
Other		96,963	(96,963)
Balance 12/31/2022	\$ 328,166,315	\$ 308,747,159	\$ 19,419,156

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

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

	1% Decrease Discount Rate	Discount Rate	1% Increase Discount Rate
County's Net Pension Liability/(Asset)	\$ 66,450,398	\$ 19,419,156	\$ (19,429,205)

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Pension Plan Fiduciary Net Position

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

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

For the year ended September 30, 2023, the County recognized pension expense of \$6,158,046.

At September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual		
Economic Experience	\$ 451,732	\$ 689,669
Changes in Actuarial Assumptions	4,551,129	
Differences Between Projected and Actual		
Investment Earnings	6,207,705	
Contributions Subsequent to the		
Measurement Date	<u>6,150,918</u>	
Total	<u>\$ 17,361,484</u>	<u>\$ 689,669</u>

\$6,150,918 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/(asset) for the year ending September 30, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending Dec. 31:	
2023	\$ 394,510
2024	89,829
2025	1,202,242
2026	8,834,316
2027	
Thereafter	

K. Health Care Coverage

The County established a Group Health Insurance Internal Service Fund to account for the County's self-funded plan for benefits for comprehensive major medical, dental, and vision care. The fund services claims for risk of loss of group health to which the County is exposed. All departments, with the exception of the Adult Probation department which is required to use the State's health insurance plan, participate in the fund. The fund allocates the cost of providing claims servicing, claims payments, and reinsurance costs by charging a premium to each department based on number and level of employees participating in the program. The County contributed \$767 per month per employee. This

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

charge considers recent trends in actual claims experience of the County and makes provisions for catastrophic losses. A third party administers the plan. Amounts reported as liabilities in the self-insurance fund at September 30, 2023, for actual claims incurred and estimated claims incurred but not reported were \$1,881,542. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

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

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

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

In accordance with state statute, the County was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Sun Life Assurance Company of Canada, a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$325,000 and for aggregate loss of \$1,000,000 annually.

Claim information is as follows:

Fiscal Year Ended	Beginning Balance	Incurred Claims	Claim Payments	Ending Balance
September 30, 2021	\$ 1,165,531	\$ 11,176,530	\$ 11,189,911	\$ 1,152,150
September 30, 2022	1,152,150	9,153,996	9,201,569	1,104,577
September 30, 2023	1,104,577	16,305,259	15,528,294	1,881,542

University Medical Center (Component Unit)

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Activity in the University Medical Center’s self-insured health care claims liability accounts during 2022 is summarized below:

Balance, Beginning of Year	\$	1,434,000
Current Year Claims Incurred and Changes in		
Estimates for Claims Incurred in Prior Years		22,793,000
Claims and Expenses Paid, Net		(21,837,000)
Balance, End of Year	\$	<u>2,390,000</u>

L. Other Post-Employment Benefits (OPEB)

Plan Description:

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

The County provides other post-employment benefits (OPEB) for all of its employees if the employee is eligible for retirement under TCDRS; begins drawing their TCDRS retirement annuity immediately after retiring from the County; has 15 years of continuous/unbroken service as a full-time employee of the County and has maintained 36 consecutive months of eligible medical coverage with the County. Retiring employees may not increase levels of medical coverage at the time of retirement.

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

Benefits Provided:

Pre-65 Retiree

A retiree that is Pre-65 will have a choice to remain on the active County Medical plan or move to the insurance marketplace administered by a third-party vendor. Dental benefits may be purchased through the third-party vendor using the employer contribution for dental eligible retirees only. A spouse and/or eligible dependent(s) of a Pre-65 retiree may be eligible for benefits if the spouse and/or eligible dependent is enrolled at the time of the employee's retirement and maintained 36 consecutive months of eligible medical coverage. A Post-65 spouse of a Pre-65 retiree is only eligible to enroll in a Medicare supplement with the third-party vendor.

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Post-65 Retiree

A retiree that is Post-65 is eligible for a Medicare supplement administered by a third-party vendor and must be enrolled in Medicare Part A & B. Dental benefits may be purchased through the third-party vendor using the employer contribution for dental eligible retirees only. A spouse and/or eligible dependent(s) of a Post-65 retiree may be eligible for benefits if enrolled as a spouse and/or eligible dependent at the time of the employee's retirement and maintained 36 consecutive months of eligible medical coverage. 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 the 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 the 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 the County, if eligible. If a retiree, spouse/or eligible dependent(s) benefits are terminated they then forfeit the right to reinstate coverage in the future.

Employer Contribution

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

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

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Employees covered by benefit terms:

At December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	117
Inactive Employees Entitled to but not Yet Receiving Benefits	
Active Employees	937
Total Covered Employees	<u>1,054</u>

Total OPEB Liability

The County's Total OPEB Liability was measured as of December 31, 2022, and was determined by an actuarial valuation as of that date.

Actuarial assumption:

The Total OPEB Liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Salary Increases	0.40% to 5.25% not including wage inflation of 3.00%
Discount Rate	4.05%

The Discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2022.

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

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study covering the four year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS).

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Changes in Total OPEB Liability

Balance 12/31/2021	\$ 38,583,994
Changes for the Year	
Service Cost	\$ 1,911,320
Interest (on the Total OPEB Liability)	725,456
Difference Between Expected and Actual Experience	(4,975,827)
Changes of Assumptions or Other Inputs	(9,646,412)
Benefit Payments	(225,368)
Net Changes	<u>\$ (12,210,831)</u>
Balance 12/31/2022	<u>\$ 26,373,163</u>

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

The following presents the total OPEB liability of the County, calculated using the discount rate of 4.05%, 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 (3.05%) or 1-percentage point higher (5.05%) than the current rate.

	1% Decrease Discount Rate 3.05%	Discount Rate 4.05%	1% Increase Discount Rate 5.05%
County's Total OPEB Liability	\$ 30,490,386	\$ 26,373,163	\$ 23,002,164

Health Care Cost Trend Rate Sensitivity Analysis

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

	1% Decrease in HCT Rate	Current HCT Rate Assumption	1% Increase in HCT Rate
County's Total OPEB Liability	\$ 22,527,436	\$ 26,373,163	\$ 31,238,618

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

For the year ended September 30, 2023, the County recognized OPEB expense of \$1,657,358.

At September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Economic Experience	\$ 1,242,497	\$ 5,631,964
Changes in Actuarial Assumptions	5,586,916	8,810,426
Contributions Subsequent to the Measurement Date	340,471	
Total	<u>\$ 7,169,884</u>	<u>\$ 14,442,390</u>

\$340,471 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, 2024. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending September 30,	
2024	\$ (979,418)
2025	(979,418)
2026	(1,090,720)
2027	(1,262,224)
2028	(964,100)
Thereafter	<u>(2,337,097)</u>
	<u>\$ (7,612,977)</u>

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

M. Commitments, Contingencies, and Litigation

1. Contingencies

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

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

2. Litigation

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

N. Tax Abatements

The County entered into an agreement with United Supermarket on May 23, 2016. The agreement was for United Supermarket to invest capital on a long-term basis for a valuation limitation of \$26,000,000. Tax abatement began January 1, 2017 and ends December 31, 2026. For fiscal year 2023, the total abatement was \$148,944.

The 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 2023, the total abatement was \$5,611,648.

The County entered into an agreement with Monsanto Southern Production Company, LLC on December 22, 2016. The agreement was for Monsanto Southern Production Company, LLC to invest capital on for a valuation limitation of \$100,000,000. Tax abatement began January 1, 2019 and ends December 31, 2028. For fiscal year 2023, the total abatement was \$121,394,389.

O. Financial Instruments

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

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

P. Related Parties

Lubbock County (Primary Government) contracts with the Hospital District (Discretely Presented Component Unit) for medical services at the jail. The amounts paid by the County for these services for the year ended September 30, 2023 was \$62,862.

Q. Subsequent Events

In November 2023, the County voted to issue \$35,485,000 in General Obligation Bonds for the construction and equipping of a new medical examiner's office. The bond will mature in 2044 and carry interest rates from 4.00% to 5.00%.

REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

REQUIRED SUPPLEMENTARY INFORMATION

	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability	Total Pension Liability
Service Cost	\$ 6,939,843	\$ 7,564,459	\$ 7,911,550	\$ 7,917,153	\$ 7,651,942	\$ 7,646,003	\$ 7,664,866	\$ 8,223,001	\$ 7,974,935
Interest	14,000,099	15,205,988	16,090,635	17,570,237	18,822,259	20,052,644	21,210,342	22,430,479	23,643,085
Benefit Payments	(6,722,749)	(7,597,829)	(8,395,263)	(9,559,285)	(10,082,225)	(11,302,011)	(12,217,416)	(13,180,386)	(14,086,664)
Changes in Assumptions		496,290		271,761			17,693,595	383,193	
Differences between Expected and Actual Experience	549,801	(4,283,220)	(807,965)	(221,215)	(598,069)	(1,674,151)	(1,147,967)	(1,208,037)	602,309
Net Change	\$ 14,766,994	\$ 11,385,688	\$ 14,798,957	\$ 15,978,651	\$ 15,793,907	\$ 14,722,485	\$ 33,203,420	\$ 16,648,250	\$ 18,133,665
Beginning Balance	172,734,298	187,501,292	198,886,980	213,685,937	229,664,588	245,458,495	260,180,980	293,384,400	310,032,650
Ending Balance	\$ 187,501,292	\$ 198,886,980	\$ 213,685,937	\$ 229,664,588	\$ 245,458,495	\$ 260,180,980	\$ 293,384,400	\$ 310,032,650	\$ 328,166,315
	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position	Fiduciary Net Position
Employee Contributions	\$ 3,798,494	\$ 3,812,446	\$ 4,026,825	\$ 4,137,453	\$ 4,240,103	\$ 4,248,903	\$ 4,409,777	\$ 4,342,380	\$ 4,748,439
Employer Contributions	5,735,720	5,636,975	5,728,926	6,054,349	6,396,497	6,373,347	6,999,269	6,891,574	8,072,356
Net Investment Income	10,930,992	(1,379,468)	12,938,238	27,573,116	(4,034,708)	35,025,591	25,561,273	59,499,018	(19,195,687)
Benefit Payments	(6,722,749)	(7,597,829)	(8,395,263)	(9,559,285)	(10,082,225)	(11,302,012)	(12,217,416)	(13,180,386)	(14,086,664)
Administration Expenses	(129,463)	(125,873)	(140,818)	(144,246)	(171,308)	(188,565)	(198,953)	(178,151)	(180,932)
Other	(290,884)	(106,437)	(150,660)	7,117	31,166	11,198	(104,347)	19,736	96,963
Net Change	\$ 13,322,110	\$ 239,814	\$ 14,007,248	\$ 28,068,504	\$ (3,620,475)	\$ 34,168,462	\$ 24,449,603	\$ 57,394,171	\$ (20,545,525)
Beginning Balance	161,263,247	174,585,357	174,825,171	188,832,419	216,900,923	213,280,448	247,448,910	271,898,513	329,292,684
Ending Balance	\$ 174,585,357	\$ 174,825,171	\$ 188,832,419	\$ 216,900,923	\$ 213,280,448	\$ 247,448,910	\$ 271,898,513	\$ 329,292,684	\$ 308,747,159
Net Pension Liability/(Asset)	\$ 12,915,935	\$ 24,061,809	\$ 24,853,518	\$ 12,763,665	\$ 32,178,047	\$ 12,732,070	\$ 21,485,887	\$ (19,260,034)	\$ 19,419,156
Fiduciary Net Position as a Percentage of Total Pension Liability	93.11%	87.90%	88.37%	94.44%	86.89%	95.11%	92.68%	106.21%	94.08%
Covered Payroll	\$ 54,264,173	\$ 54,463,516	\$ 56,863,541	\$ 59,005,398	\$ 60,571,900	\$ 60,646,374	\$ 62,997,132	\$ 62,034,002	\$ 67,834,847
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	23.80%	44.18%	43.71%	21.63%	53.12%	20.99%	34.11%	-31.05%	28.63%

Note: Only nine years of GASB 68 data available as of 12/31/2022. The remaining one year of data will be built on a go forward basis.

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

REQUIRED SUPPLEMENTARY INFORMATION

	<u>9/30/2015</u>	<u>9/30/2016</u>	<u>9/30/2017</u>	<u>9/30/2018</u>	<u>9/30/2019</u>	<u>9/30/2020</u>	<u>9/30/2021</u>	<u>9/30/2022</u>	<u>9/30/2023</u>
Actuarially Determined Contribution	\$ 5,621,943	\$ 5,697,771	\$ 5,978,906	\$ 6,324,917	\$ 6,326,213	\$ 6,810,520	\$ 7,207,684	\$ 7,739,015	\$ 8,086,207
Actual Contributions	<u>5,621,943</u>	<u>5,697,771</u>	<u>5,978,906</u>	<u>6,324,917</u>	<u>6,326,213</u>	<u>6,810,520</u>	<u>7,207,684</u>	<u>7,739,015</u>	<u>8,086,207</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	\$ 54,012,022	\$ 56,168,414	\$ 58,603,917	\$ 60,363,434	\$ 60,157,314	\$ 62,215,002	\$ 64,937,210	\$ 66,166,389	\$ 71,626,216
Contributions as a Percentage of Covered Payroll	10.41%	10.14%	10.20%	10.48%	10.52%	10.95%	11.10%	11.70%	11.29%

Note: Only nine years of GASB 68 data available as of 09/30/2023. The remaining one year of data will be built on a go forward basis.

**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LUBBOCK COUNTY RETIREE HEALTH INSURANCE PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

REQUIRED SUPPLEMENTARY INFORMATION

	<u>12/31/2017</u>	<u>12/31/2018</u>	<u>12/31/2019</u>	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>
	Total OPEB Liability	Total OPEB Liability	Total OPEB Liability	Total OPEB Liability	Total OPEB Liability	Total OPEB Liability
Service Cost	\$ 1,910,500	\$ 2,316,616	\$ 1,316,206	\$ 1,882,311	\$ 2,161,032	\$ 1,911,320
Interest	1,202,779	1,246,659	906,325	833,714	709,755	725,456
Differences between Expected and Actual Experience	(65,130)	(3,012,083)	248,752	1,271,600	377,313	(4,975,827)
Benefit Payments	(412,729)	(355,555)	(728,140)	(880,942)	(1,094,898)	(225,368)
Changes in Assumptions	<u>3,227,335</u>	<u>(12,743,281)</u>	<u>3,937,810</u>	<u>2,031,832</u>	<u>1,476,099</u>	<u>(9,646,412)</u>
Net Change	\$ 5,862,755	\$ (12,547,644)	\$ 5,680,953	\$ 5,138,515	\$ 3,629,301	\$ (12,210,831)
Beginning Balance	<u>30,820,114</u>	<u>36,682,869</u>	<u>24,135,225</u>	<u>29,816,178</u>	<u>34,954,693</u>	<u>38,583,994</u>
Ending Balance	\$ <u>36,682,869</u>	\$ <u>24,135,225</u>	\$ <u>29,816,178</u>	\$ <u>34,954,693</u>	\$ <u>38,583,994</u>	\$ <u>26,373,163</u>
Total OPEB Liability	\$ <u><u>36,682,869</u></u>	\$ <u><u>24,135,225</u></u>	\$ <u><u>29,816,178</u></u>	\$ <u><u>34,954,693</u></u>	\$ <u><u>38,583,994</u></u>	\$ <u><u>26,373,163</u></u>
Covered-Employee Payroll	\$ 59,075,993	\$ 54,729,525	\$ 55,353,330	\$ 53,313,953	\$ 51,131,476	\$ 57,452,442
Total OPEB Liability as a Percentage of Covered-Employee Payroll	62.09%	44.10%	53.87%	65.56%	75.46%	45.90%

Note: Only six years of GASB 75 data available as of 12/31/2022. The remaining four years of data will be built on a go forward basis.

Notes to RSI:

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

-78-
LUBBOCK COUNTY, TEXAS

EXHIBIT B-4

**GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

REQUIRED SUPPLEMENTARY INFORMATION

	Original	Final	Actual	Variance with Final Budget Positive (Negative)
Revenue:				
Taxes:				
General Property Taxes	\$ 85,706,690	\$ 85,706,690	\$ 80,895,088	\$ (4,811,602)
General Sales Taxes	35,692,533	35,692,533	36,578,555	886,022
Licenses and Permits	194,419	194,419	175,655	(18,764)
Intergovernmental	3,120,907	3,139,837	3,345,933	206,096
Fees of Office	3,195,455	3,195,455	3,080,353	(115,102)
Commissions	4,550,641	4,550,641	5,539,010	988,369
Charges for Services	2,174,555	2,174,555	1,137,972	(1,036,583)
Fines and Forfeitures	504,692	504,692	517,559	12,867
Investment Earnings	197,197	197,197	3,529,016	3,331,819
Miscellaneous	2,177,628	2,177,628	2,200,637	23,009
Total Revenues	\$ 137,514,717	\$ 137,533,647	\$ 136,999,778	\$ (533,869)
Expenditures:				
Current:				
General Government				
Commissioners Court	\$ 718,301	\$ 724,801	\$ 707,923	\$ 16,878
County Judge	276,889	302,508	292,763	9,745
County Clerk	1,429,517	1,390,517	1,193,877	196,640
Technology and Information Systems	9,620,957	9,586,118	8,461,183	1,124,935
General Administration	6,457,718	2,866,821	2,643,801	223,020
Judicial Compliance	402,504	402,504	371,401	31,103
Financial Administration				
Treasurer	489,860	501,402	490,963	10,439
Tax Assessor	2,309,836	2,267,836	2,029,294	238,542
Purchasing	595,440	571,949	517,836	54,113
Auditor	1,526,010	1,508,010	1,170,429	337,581
Human Resources	968,659	968,659	839,819	128,840
Judicial				
Courts	5,321,144	5,275,144	4,846,726	428,418
Appellate Courts	23,604	23,604	23,392	212
District Clerk	1,999,882	1,999,882	1,831,355	168,527
Justice of the Peace, Precinct 1	384,003	384,003	372,122	11,881
Justice of the Peace, Precinct 2	353,361	361,646	337,363	24,283
Justice of the Peace, Precinct 3	409,738	409,738	382,423	27,315
Justice of the Peace, Precinct 4	402,094	402,094	387,328	14,766
Central Jury	377,260	377,260	230,017	147,243
Judicial	6,267,898	6,375,898	6,124,442	251,456
Legal				
Criminal District Attorney	8,521,178	8,460,692	7,400,976	1,059,716
South Plains Auto Theft Task Force	9,840	9,840	9,532	308
Public Safety				
Constable 1	101,321	110,961	104,508	6,453
Constable 2	99,588	99,588	88,512	11,076
Constable 3	102,282	102,282	76,331	25,951
Constable 4	102,191	110,081	92,676	17,405
Medical Examiner	2,760,855	3,479,316	3,229,904	249,412
Sheriff	18,024,225	18,095,137	17,266,618	828,519
Detention Center	33,988,733	34,476,289	33,300,541	1,175,748
Inmate Transportation	807,290	2,819,790	2,578,391	241,399
Public Safety	2,076,412	2,076,412	1,929,284	147,128
Correctional				
Community Supervision and Corrections Department	123,000	123,000	11,444	111,556
Facilities				
Maintenance	8,102,505	8,104,838	7,117,578	987,260
Welfare				
General Assistance	519,463	537,462	444,384	93,078
Veteran Services	72,260	72,260	70,110	2,150
Conservation				
Texas AgriLIFE Extension	423,913	378,913	298,414	80,499
Elections				
Elections	2,014,665	2,015,010	1,119,902	895,108
Culture/Recreation				
Library Services	291,658	291,658	239,785	51,873
Transportation				
Public Works	576,945	576,945	481,125	95,820
Capital Outlay	3,948,200	3,409,333	1,804,214	1,605,120
Total Expenditures	\$ 123,001,199	\$ 122,050,201	\$ 110,918,684	\$ 11,131,517
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 14,513,518	\$ 15,483,446	\$ 26,081,094	\$ 10,597,648
Other Financing Sources (Uses):				
Transfers In (Out)	\$ (16,655,178)	\$ (17,624,908)	\$ (19,556,841)	\$ (1,931,933)
Total Other Financing Sources	\$ (16,655,178)	\$ (17,624,908)	\$ (19,556,841)	\$ (1,931,933)
Net Change in Fund Balances	\$ (2,141,660)	\$ (2,141,462)	\$ 6,524,253	\$ 8,665,715
Fund Balances - Beginning	49,958,931	49,958,931	49,958,931	0
Fund Balances - Ending	\$ 47,817,271	\$ 47,817,469	\$ 56,483,184	\$ 8,665,715

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT B-5

AMERICAN RESCUE PLAN ACT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 34,372,468	\$ 29,698,352	\$ 8,207,484	\$ (21,490,868)
Total Revenues	<u>\$ 34,372,468</u>	<u>\$ 29,698,352</u>	<u>\$ 8,207,484</u>	<u>\$ (21,490,868)</u>
Expenditures:				
General Government				
Salaries and Benefits	\$ 597,632	\$ 597,632	\$ 102,848	\$ 494,784
Supplies	102,393	1,669,322	1,493,571	175,751
Maintenance	118,614	129,236	44,958	84,278
Professional Contract Services	29,275,086	17,220,068	2,933,063	14,287,005
Other	0	5,397,419		5,397,419
Total General Government	<u>\$ 30,093,725</u>	<u>\$ 25,013,677</u>	<u>\$ 4,574,440</u>	<u>\$ 20,439,237</u>
Capital Outlay	<u>278,743</u>	<u>684,675</u>	<u>148,576</u>	<u>536,099</u>
Total Expenditures	<u>\$ 30,372,468</u>	<u>\$ 25,698,352</u>	<u>\$ 4,723,016</u>	<u>\$ 20,975,336</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 4,000,000</u>	<u>\$ 4,000,000</u>	<u>\$ 3,484,468</u>	<u>\$ (515,532)</u>
Other Financing Sources (Uses):				
Transfers Out	<u>\$ (4,000,000)</u>	<u>\$ (4,000,000)</u>	<u>\$ (3,484,468)</u>	<u>\$ 515,532</u>
Total Other Financing Sources (Uses)	<u>\$ (4,000,000)</u>	<u>\$ (4,000,000)</u>	<u>\$ (3,484,468)</u>	<u>\$ 515,532</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT B-6

TAX ROAD BOND CONSTRUCTION
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenue:				
Investment Earnings	\$ 60,000	\$ 60,000	\$ 2,292,178	\$ 2,232,178
Miscellaneous			12,977	12,977
Total Revenues	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 2,305,155</u>	<u>\$ 2,245,155</u>
Expenditures:				
Current:				
Capital Outlay	\$ 86,969,722	\$ 86,969,722	\$ 36,012,323	\$ 50,957,399
Total Expenditures	<u>\$ 86,969,722</u>	<u>\$ 86,969,722</u>	<u>\$ 36,012,323</u>	<u>\$ 50,957,399</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (86,909,722)</u>	<u>\$ (86,909,722)</u>	<u>\$ (33,707,168)</u>	<u>\$ 53,202,554</u>
Other Financing Sources (Uses):				
Bond Proceeds	\$ 48,605,000	\$ 48,605,000	\$ 48,605,000	\$ 0
Premiums on Bond Issued	5,248,098	5,248,098	5,248,098	0
Total Other Financing Sources	<u>\$ 53,853,098</u>	<u>\$ 53,853,098</u>	<u>\$ 53,853,098</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (33,056,624)	\$ (33,056,624)	\$ 20,145,930	\$ 53,202,554
Fund Balances - Beginning	<u>39,145,141</u>	<u>39,145,141</u>	<u>39,145,141</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 6,088,517</u>	<u>\$ 6,088,517</u>	<u>\$ 59,291,071</u>	<u>\$ 53,202,554</u>

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

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	16.6 years (based on contribution rate calculated in 12/31/22 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation
Investment Rate of Return	7.5%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.

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

Other Information:

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

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

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

Valuation Date:

Notes

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

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Individual Entry Age Normal
Discount Rate	4.05% as of December 31, 2022
Inflation	2.50%
Salary Increases	.40% to 5.25%, not including wage inflation of 3.00%
Demographic Assumptions	Based on the experience study covering the four-year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS)

Mortality

For healthy retirees, the Pub-2010 General Retirees Tables are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the ultimate rates of mortality improvement scale MP-2021.

Health Care Trend Rates

Initial rate of 7.00% declining to an ultimate rate of 4.15% after 15 years.

Participation Rates

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

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

Other Information:

Changes in Benefits:

None

Changes in Assumptions:

The Discount rate changed from 1.84% as of December 31, 2021 to 4.05% as of December 31, 2022. Additionally, the health care trend rates were updated based on the plan's anticipated experience.

-83-
LUBBOCK COUNTY, TEXAS
GENERAL FUND BUDGETARY COMPARISON SCHEDULE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2023

BUDGETARY DATA

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

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

- a. Prior to June 15, the County Auditor, as the County's Chief Budgetary Officer, will submit to the Commissioners' Court a proposed operating budget for the fiscal year commencing the following October 1.
- b. After the presentation of the proposed budget and prior to September 1, the Commissioners' Court will conduct a series of hearings with the individual department heads to review and analyze their expenditure reports. These meetings are all open to the public to encourage public comment.
- c. Prior to September 15, the Commissioners' Court will finalize the proposed budget and file it with the County Clerk.
- d. Prior to October 1, two public hearings will be held to receive citizen input, adopt the budget, and set the tax rate for the coming budget year.
- e. All budget amendments are approved by the Commissioners' Court. From time to time, during the period covered by these financial statements, supplemental budget amendments were required and approved by the Commissioners' Court under the provisions outlined above. Budgeted amounts presented in these financial statements are inclusive of any amendments made during the period October 1, 2022 through September 30, 2023.
- 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.
- g. By law, appropriations for the total County budget cannot exceed the total resources that will be available for the year as forecasted by the County Auditor.
- h. The level of budgetary control (that is the level at which expenditures may not legally exceed appropriations) is established by organization within an individual fund.

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

LUBBOCK COUNTY, TEXAS

EXHIBIT C-1

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

ASSETS	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets:				
Cash and Cash Equivalents	\$ 35,955,796	\$ 2,634,403	\$ 6,099,304	\$ 44,689,503
Restricted Cash			905,382	905,382
Investments	10,138,404	1,239,831	2,870,517	14,248,752
Receivables (Net of Allowance for Uncollectibles)	2,779,384	61,712	30,471	2,871,567
Due from Other Funds	112,962			112,962
Prepaid Items	5,200			5,200
Total Assets	<u>\$ 48,991,746</u>	<u>\$ 3,935,946</u>	<u>\$ 9,905,674</u>	<u>\$ 62,833,366</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 3,692,085	\$	\$ 2,229,598	\$ 5,921,683
Payroll Taxes and Related Items	292,554			292,554
Accrued Wages	321,366			321,366
Due to Other Funds	1,080,882			1,080,882
Other Liabilities	100			100
Total Liabilities	<u>\$ 5,386,987</u>	<u>\$ 0</u>	<u>\$ 2,229,598</u>	<u>\$ 7,616,585</u>
 DEFERRED INFLOWS OF RESOURCES:				
Unavailable Revenue - Grants	\$ 294,732	\$	\$	\$ 294,732
Unavailable Revenue - Property Taxes	2,780	46,291	13,902	62,973
Total Deferred Inflows of Resources	<u>\$ 297,512</u>	<u>\$ 46,291</u>	<u>\$ 13,902</u>	<u>\$ 357,705</u>
 Fund Balances:				
Nonspendable Fund Balances:				
Prepays	\$ 2,700	\$	\$	\$ 2,700
Restricted Fund Balances:				
Restricted for Enabling Legislation	43,304,547			43,304,547
Restricted for Debt Service		3,889,655		3,889,655
Restricted for Capital Projects			7,662,174	7,662,174
Total Fund Balances	<u>\$ 43,307,247</u>	<u>\$ 3,889,655</u>	<u>\$ 7,662,174</u>	<u>\$ 54,859,076</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 48,991,746</u>	<u>\$ 3,935,946</u>	<u>\$ 9,905,674</u>	<u>\$ 62,833,366</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-2

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Taxes				
General Property Taxes	\$ 554,580	\$ 9,228,807	\$ 2,772,903	\$ 12,556,290
Hotel Tax	2,577,403			2,577,403
Vehicle Rental Tax	881,002			881,002
Intergovernmental	7,347,555			7,347,555
Fees of Office	2,248,792			2,248,792
Charges for Services	4,882,516			4,882,516
Fines and Forfeitures	183,085			183,085
Investment Earnings	1,765,951	191,703	541,776	2,499,430
Miscellaneous	2,074,107		483,732	2,557,839
Total Revenue	<u>\$ 22,514,991</u>	<u>\$ 9,420,510</u>	<u>\$ 3,798,411</u>	<u>\$ 35,733,912</u>
Expenditures:				
Current				
General Government	\$ 520,853			\$ 520,853
Judicial	168,688			168,688
Legal	2,510,294			2,510,294
Public Safety	3,491,385			3,491,385
Correctional	8,990,514			8,990,514
Facilities			47,646	47,646
Elections	404,718			404,718
Culture/Recreation	275,830			275,830
Transportation	8,652,657			8,652,657
Capital Outlay	6,296,098		13,304,559	19,600,657
Debt Service				
Principal		7,430,000	956,055	8,386,055
Interest		1,540,034	702,642	2,242,676
Total Expenditures	<u>\$ 31,311,037</u>	<u>\$ 8,970,034</u>	<u>\$ 15,010,902</u>	<u>\$ 55,291,973</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (8,796,046)</u>	<u>\$ 450,476</u>	<u>\$ (11,212,491)</u>	<u>\$ (19,558,061)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 15,619,303</u>	<u>\$ 599,740</u>	<u>\$ 6,822,266</u>	<u>\$ 23,041,309</u>
Total Other Financing Sources (Uses)	<u>\$ 15,619,303</u>	<u>\$ 599,740</u>	<u>\$ 6,822,266</u>	<u>\$ 23,041,309</u>
Net Change in Fund Balances	<u>\$ 6,823,257</u>	<u>\$ 1,050,216</u>	<u>\$ (4,390,225)</u>	<u>\$ 3,483,248</u>
Fund Balances - Beginning	<u>36,483,990</u>	<u>2,839,439</u>	<u>12,052,399</u>	<u>51,375,828</u>
Fund Balances - Ending	<u>\$ 43,307,247</u>	<u>\$ 3,889,655</u>	<u>\$ 7,662,174</u>	<u>\$ 54,859,076</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

ASSETS	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/ Roosevelt Parks	Idalou/ New Deal Parks	Shallowater Park	LCETRZ Tax Increment	Safe School Program/ JJAEP	TJJD DSA Residential	TJJD-S Prev/Inter. Grant	Star Program	Juvenile Probation Fund	Juvenile Probation Grant
Assets:												
Cash and Cash Equivalents	\$ 4,665,130	\$ 416,375	\$ 84,472	\$ 207,570	\$ 268,264	\$ 305,918	\$ 12,400	\$ 27,219	\$ 41,139	\$ 51,258	\$ 5,463,439	\$
Investments	2,195,551	195,959	39,755	97,689	126,253	143,974	5,835	12,811	19,361	24,124	2,570,272	
Receivables (Net of Allowance for Uncollectibles)	220,342	1,777	1,231	1,708	1,794	687				12,500	11,307	107,732
Due from Other Funds											112,962	
Prepaid Items	<u>2,700</u>											
Total Assets	<u>\$ 7,083,723</u>	<u>\$ 614,111</u>	<u>\$ 125,458</u>	<u>\$ 306,967</u>	<u>\$ 396,311</u>	<u>\$ 450,579</u>	<u>\$ 18,235</u>	<u>\$ 40,030</u>	<u>\$ 60,500</u>	<u>\$ 87,882</u>	<u>\$ 8,157,980</u>	<u>\$ 107,732</u>
LIABILITIES AND FUND BALANCES												
Liabilities:												
Accounts Payable	\$ 2,802,084	\$ 1,904	\$ 14,276	\$ 1,892	\$ 2,364	\$	\$ 18,232	\$ 40,030	\$ 60,500	\$ 66,645	\$ 13,313	\$ 13,391
Payroll Taxes and Related Items	87,541	2,121	648	1,221	275					9,517	39,459	32,108
Accrued Wages	90,850	2,721	1,270	540	476					11,720	42,252	28,621
Due to Other Funds												33,612
Other Liabilities											100	
Total Liabilities	<u>\$ 2,980,475</u>	<u>\$ 6,746</u>	<u>\$ 16,194</u>	<u>\$ 3,653</u>	<u>\$ 3,115</u>	<u>\$ 0</u>	<u>\$ 18,232</u>	<u>\$ 40,030</u>	<u>\$ 60,500</u>	<u>\$ 87,882</u>	<u>\$ 95,124</u>	<u>\$ 107,732</u>
DEFERRED INFLOWS OF RESOURCES:												
Unavailable Revenue - Grants	\$ 104,991	\$ 500	\$	\$	\$	\$	\$ 3	\$	\$	\$	\$	\$
Unavailable Revenue - Property Taxes		695	695	695	695							
Total Deferred Inflows of Resources	<u>\$ 104,991</u>	<u>\$ 1,195</u>	<u>\$ 695</u>	<u>\$ 695</u>	<u>\$ 695</u>	<u>\$ 0</u>	<u>\$ 3</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:												
Nonspendable Fund Balances:												
Prepays	\$ 2,700	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:												
Restricted for Enabling Legislation	<u>3,995,557</u>	<u>606,170</u>	<u>108,569</u>	<u>302,619</u>	<u>392,501</u>	<u>450,579</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,062,856</u>	<u>0</u>
Total Fund Balances	<u>\$ 3,998,257</u>	<u>\$ 606,170</u>	<u>\$ 108,569</u>	<u>\$ 302,619</u>	<u>\$ 392,501</u>	<u>\$ 450,579</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,062,856</u>	<u>\$ 0</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,083,723</u>	<u>\$ 614,111</u>	<u>\$ 125,458</u>	<u>\$ 306,967</u>	<u>\$ 396,311</u>	<u>\$ 450,579</u>	<u>\$ 18,235</u>	<u>\$ 40,030</u>	<u>\$ 60,500</u>	<u>\$ 87,882</u>	<u>\$ 8,157,980</u>	<u>\$ 107,732</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2023**

ASSETS	Juvenile Detention Fund	Juvenile Food Service	CJD DWI Court	On Line Access	CJD Drug Court	Drug Court Fee	Dispute Resolution	USDA Ag Mediation	Domestic Relations Office
Assets:									
Cash and Cash Equivalents	\$	\$	\$	\$ 236,493	\$	\$ 216,652	\$ 44,919	\$	\$ 25,360
Investments				111,300		101,963	15,078		11,935
Receivables (Net of Allowance for Uncollectibles)	221,090	14,299	3,004	531	2,501	487	1,237	24,934	13,798
Due from Other Funds									
Prepaid Items									
Total Assets	<u>\$ 221,090</u>	<u>\$ 14,299</u>	<u>\$ 3,004</u>	<u>\$ 348,324</u>	<u>\$ 2,501</u>	<u>\$ 319,102</u>	<u>\$ 61,234</u>	<u>\$ 24,934</u>	<u>\$ 51,093</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts Payable	\$	\$	\$	\$	\$	\$ 171	\$ 5,061	\$ 11,610	\$ 8,614
Payroll Taxes and Related Items	64,868	1,867					3,964	3,515	2,030
Accrued Wages	82,237	2,399					6,941	3,860	2,796
Due to Other Funds	73,985	5,365	3,004		2,501			5,949	
Other Liabilities									
Total Liabilities	<u>\$ 221,090</u>	<u>\$ 9,631</u>	<u>\$ 3,004</u>	<u>\$ 0</u>	<u>\$ 2,501</u>	<u>\$ 171</u>	<u>\$ 15,966</u>	<u>\$ 24,934</u>	<u>\$ 13,440</u>
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue - Grants	\$	\$ 4,668	\$	\$	\$	\$	\$	\$	\$ 7,625
Unavailable Revenue - Property Taxes									
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 4,668</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,625</u>
Fund Balances:									
Nonspendable Fund Balances:									
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:									
Restricted for Enabling Legislation				348,324		318,931	45,268		30,028
Total Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 348,324</u>	<u>\$ 0</u>	<u>\$ 318,931</u>	<u>\$ 45,268</u>	<u>\$ 0</u>	<u>\$ 30,028</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 221,090</u>	<u>\$ 14,299</u>	<u>\$ 3,004</u>	<u>\$ 348,324</u>	<u>\$ 2,501</u>	<u>\$ 319,102</u>	<u>\$ 61,234</u>	<u>\$ 24,934</u>	<u>\$ 51,093</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2023**

ASSETS	HOT & STVR Tax	Law Library	Election Services Fund	HAVA	Election Admin Fee	Election Equipment Fund	Records Preservation Dist Clerk	Records Preservation Co. Clerk	County Records Preservation
Assets:									
Cash and Cash Equivalents	\$ 8,750,994	\$ 14,047	\$	\$ 326	\$ 214,942	\$ 413,919	\$ 28,717	\$ 4,066,715	\$ 385,708
Investments		6,611			101,158	194,803	13,515	1,913,919	181,526
Receivables (Net of Allowance for Uncollectibles)	394,559	49	572,207		511	930	65	17,918	867
Due from Other Funds									
Prepaid Items									
Total Assets	<u>\$ 9,145,553</u>	<u>\$ 20,707</u>	<u>\$ 572,207</u>	<u>\$ 326</u>	<u>\$ 316,611</u>	<u>\$ 609,652</u>	<u>\$ 42,297</u>	<u>\$ 5,998,552</u>	<u>\$ 568,101</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts Payable	\$ 125	\$ 928	\$	\$	\$	\$	\$ 397	\$	\$
Payroll Taxes and Related Items		1,973					67	373	1,486
Accrued Wages		1,159					370	701	1,544
Due to Other Funds			452,875						
Other Liabilities									
Total Liabilities	<u>\$ 125</u>	<u>\$ 4,060</u>	<u>\$ 452,875</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 834</u>	<u>\$ 1,074</u>	<u>\$ 3,030</u>
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue - Grants	\$	\$	\$	\$ 326	\$	\$	\$	\$	\$
Unavailable Revenue - Property Taxes									
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 326</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:									
Nonspendable Fund Balances:									
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:									
Restricted for Enabling Legislation	9,145,428	16,647	119,332		316,611	609,652	41,463	5,997,478	565,071
Total Fund Balances	<u>\$ 9,145,428</u>	<u>\$ 16,647</u>	<u>\$ 119,332</u>	<u>\$ 0</u>	<u>\$ 316,611</u>	<u>\$ 609,652</u>	<u>\$ 41,463</u>	<u>\$ 5,997,478</u>	<u>\$ 565,071</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 9,145,553</u>	<u>\$ 20,707</u>	<u>\$ 572,207</u>	<u>\$ 326</u>	<u>\$ 316,611</u>	<u>\$ 609,652</u>	<u>\$ 42,297</u>	<u>\$ 5,998,552</u>	<u>\$ 568,101</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2023**

ASSETS	Court House Security	Court Record Preservation	Truancy Prevention & Diversion	Historical Commission	Child Abuse Prevention	Co & Dist Court Technology	Dist Court Record Technology	County Clerk Archive	Community Economic Development	JP 1 Justice Court
Assets:										
Cash and Cash Equivalents	\$ 124,679	\$ 196,098	\$ 37,936	\$ 7,206	\$ 3,879	\$ 61,386	\$ 42,973	\$ 2,872,845	\$ 393,124	\$ 46,440
Investments	58,678	92,290	17,854			28,890	20,224	1,352,048	185,016	21,856
Receivables (Net of Allowance for Uncollectibles)	1,093	441	85	11	6	138	97	15,105	883	104
Due from Other Funds										
Prepaid Items										
Total Assets	<u>\$ 184,450</u>	<u>\$ 288,829</u>	<u>\$ 55,875</u>	<u>\$ 7,217</u>	<u>\$ 3,885</u>	<u>\$ 90,414</u>	<u>\$ 63,294</u>	<u>\$ 4,239,998</u>	<u>\$ 579,023</u>	<u>\$ 68,400</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$ 201							\$ 5,243		\$ 196
Payroll Taxes and Related Items	2,257									
Accrued Wages	2,413									
Due to Other Funds										
Other Liabilities										
Total Liabilities	<u>\$ 4,871</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,243</u>	<u>\$ 0</u>	<u>\$ 196</u>
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Grants	\$ 0									
Unavailable Revenue - Property Taxes										
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:										
Nonspendable Fund Balances:										
Prepays										
Restricted Fund Balances:										
Restricted for Enabling Legislation	179,579	288,829	55,875	7,217	3,885	90,414	63,294	4,234,755	579,023	68,204
Total Fund Balances	<u>\$ 179,579</u>	<u>\$ 288,829</u>	<u>\$ 55,875</u>	<u>\$ 7,217</u>	<u>\$ 3,885</u>	<u>\$ 90,414</u>	<u>\$ 63,294</u>	<u>\$ 4,234,755</u>	<u>\$ 579,023</u>	<u>\$ 68,204</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 184,450</u>	<u>\$ 288,829</u>	<u>\$ 55,875</u>	<u>\$ 7,217</u>	<u>\$ 3,885</u>	<u>\$ 90,414</u>	<u>\$ 63,294</u>	<u>\$ 4,239,998</u>	<u>\$ 579,023</u>	<u>\$ 68,400</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2023**

ASSETS	JP 2 Justice Court	JP 3 Justice Court	JP 4 Justice Court	Court Facility Fee	Judicial Education & Support	Language Access	Sheriff Contraband	Inmate Supply	VINE	Hazard Mitigation Grant
Assets:										
Cash and Cash Equivalents	\$ 70,981	\$ 19,087	\$ 70,232	\$ 120,390	\$ 9,349	\$ 44,649	\$ 420,098	\$ 4,726,057	\$	\$
Investments	33,406	8,983	33,054	56,659		21,013				
Receivables (Net of Allowance for Uncollectibles)	159	43	158	271	14	100			7,351	55,446
Due from Other Funds										
Prepaid Items										
Total Assets	<u>\$ 104,546</u>	<u>\$ 28,113</u>	<u>\$ 103,444</u>	<u>\$ 177,320</u>	<u>\$ 9,363</u>	<u>\$ 65,762</u>	<u>\$ 420,098</u>	<u>\$ 4,726,057</u>	<u>\$ 7,351</u>	<u>\$ 55,446</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	\$ 2,064	\$ 548								
Payroll Taxes and Related Items			1,082							
Accrued Wages			927							
Due to Other Funds									7,351	55,446
Other Liabilities										
Total Liabilities	<u>\$ 2,064</u>	<u>\$ 548</u>	<u>\$ 2,009</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,351</u>	<u>\$ 55,446</u>
DEFERRED INFLOWS OF RESOURCES:										
Unavailable Revenue - Grants	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unavailable Revenue - Property Taxes										
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:										
Nonspendable Fund Balances:										
Prepays	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Fund Balances:										
Restricted for Enabling Legislation	<u>102,482</u>	<u>27,565</u>	<u>101,435</u>	<u>177,320</u>	<u>9,363</u>	<u>65,762</u>	<u>420,098</u>	<u>4,726,057</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>\$ 102,482</u>	<u>\$ 27,565</u>	<u>\$ 101,435</u>	<u>\$ 177,320</u>	<u>\$ 9,363</u>	<u>\$ 65,762</u>	<u>\$ 420,098</u>	<u>\$ 4,726,057</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 104,546</u>	<u>\$ 28,113</u>	<u>\$ 103,444</u>	<u>\$ 177,320</u>	<u>\$ 9,363</u>	<u>\$ 65,762</u>	<u>\$ 420,098</u>	<u>\$ 4,726,057</u>	<u>\$ 7,351</u>	<u>\$ 55,446</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2023**

ASSETS	LEOSE Sheriff	Sheriff Commissary Salary	TAG Grant	CDA Business Crimes	CDA Contraband Fund	South Plains Auto Theft	JAG Grant	CDA Victim Advocacy	Nonmajor-Special Revenue Funds (See Exhibit C-1)
Assets:									
Cash and Cash Equivalents	\$ 117,784	\$ 147,904	\$	\$ 116,807	\$ 126,717	\$ 61,549	\$ 175,650	\$	\$ 35,955,796
Investments	55,433	69,608							10,138,404
Receivables (Net of Allowance for Uncollectibles)	265	29,317	878,607			152,429		9,196	2,779,384
Due from Other Funds									112,962
Prepaid Items			2,500						5,200
Total Assets	<u>\$ 173,482</u>	<u>\$ 246,829</u>	<u>\$ 881,107</u>	<u>\$ 116,807</u>	<u>\$ 126,717</u>	<u>\$ 213,978</u>	<u>\$ 175,650</u>	<u>\$ 9,196</u>	<u>\$ 48,991,746</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts Payable	\$		\$ 555,201	\$ 698	\$ 3,102	\$ 3,580	\$ 59,715	\$	\$ 3,692,085
Payroll Taxes and Related Items		14,725	5,048			13,781		2,628	292,554
Accrued Wages		15,004	5,491			14,228		2,846	321,366
Due to Other Funds			315,367			121,705		3,722	1,080,882
Other Liabilities									100
Total Liabilities	<u>\$ 0</u>	<u>\$ 29,729</u>	<u>\$ 881,107</u>	<u>\$ 698</u>	<u>\$ 3,102</u>	<u>\$ 153,294</u>	<u>\$ 59,715</u>	<u>\$ 9,196</u>	<u>\$ 5,386,987</u>
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue - Grants	\$					\$ 60,684	\$ 115,935	\$	\$ 294,732
Unavailable Revenue - Property Taxes									2,780
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 60,684</u>	<u>\$ 115,935</u>	<u>\$ 0</u>	<u>\$ 297,512</u>
Fund Balances:									
Nonspendable Fund Balances:									
Prepays	\$								\$ 2,700
Restricted Fund Balances:									
Restricted for Enabling Legislation	<u>173,482</u>	<u>217,100</u>	<u>116,109</u>	<u>123,615</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>43,304,547</u>
Total Fund Balances	<u>\$ 173,482</u>	<u>\$ 217,100</u>	<u>\$ 0</u>	<u>\$ 116,109</u>	<u>\$ 123,615</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 43,307,247</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 173,482</u>	<u>\$ 246,829</u>	<u>\$ 881,107</u>	<u>\$ 116,807</u>	<u>\$ 126,717</u>	<u>\$ 213,978</u>	<u>\$ 175,650</u>	<u>\$ 9,196</u>	<u>\$ 48,991,746</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Consolidated Road & Bridge	Precinct No. 1 Park	Slaton/ Roosevelt Parks	Idalou/ New Deal Parks	Shallowater Park	LCETRZ Tax Increment	Safe School Program/ JJAEP	TJJD-R Regional Diversion	TJJD DSA Residential	Star Program	Juvenile Probation Fund
Revenue:											
Taxes											
General Property Taxes	\$	\$ 138,645	\$ 138,645	\$ 138,645	\$ 138,645	\$	\$	\$	\$	\$	\$
Hotel Tax											
Vehicle Rental Tax											
Intergovernmental	668,268						18,232	13,434	66,240	358,427	
Fees of Office											
Charges for Services	2,910,191										7,141
Fines and Forfeitures											
Investment Earnings	293,604	24,466	5,046	12,914	15,506	10,140					290,899
Miscellaneous	304,526	9,500	9,150	8,200	8,201						4,360
Total Revenue	\$ 4,176,589	\$ 172,611	\$ 152,841	\$ 159,759	\$ 162,352	\$ 10,140	\$ 18,232	\$ 13,434	\$ 66,240	\$ 358,427	\$ 302,400
Expenditures:											
Current											
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Judicial											
Legal											
Public Safety											
Correctional							18,232	13,434	66,240	510,677	2,223,412
Elections											
Culture/Recreation		67,536	101,836	62,896	43,562						
Transportation	8,652,657										
Capital Outlay	5,504,962			40,355							
Total Expenditures	\$ 14,157,619	\$ 67,536	\$ 101,836	\$ 103,251	\$ 43,562	\$ 0	\$ 18,232	\$ 13,434	\$ 66,240	\$ 510,677	\$ 2,223,412
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (9,981,030)	\$ 105,075	\$ 51,005	\$ 56,508	\$ 118,790	\$ 10,140	\$ 0	\$ 0	\$ 0	\$ (152,250)	\$ (1,921,012)
Other Financing Sources (Uses):											
Transfers In (Out)	\$ 12,516,656	\$ (58,484)	\$	\$ (58,484)	\$ (58,484)	\$ 224,839	\$	\$	\$	\$ 152,250	\$ 1,921,741
Total Other Financing Sources (Uses)	\$ 12,516,656	\$ (58,484)	\$ 0	\$ (58,484)	\$ (58,484)	\$ 224,839	\$ 0	\$ 0	\$ 0	\$ 152,250	\$ 1,921,741
Net Change in Fund Balances	\$ 2,535,626	\$ 46,591	\$ 51,005	\$ (1,976)	\$ 60,306	\$ 234,979	\$ 0	\$ 0	\$ 0	\$ 0	\$ 729
Fund Balances - Beginning	1,462,631	559,579	57,564	304,595	332,195	215,600					8,062,127
Fund Balances - Ending	\$ 3,998,257	\$ 606,170	\$ 108,569	\$ 302,619	\$ 392,501	\$ 450,579	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,062,856

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Juvenile Probation Grant	Juvenile Detention Fund	Juvenile Food Service	CJD DWI Court	On Line Access	CJD Drug Court	Drug Court Fee	Dispute Resolution	USDA Ag Mediation
Revenue:									
Taxes									
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax									
Vehicle Rental Tax									
Intergovernmental	1,670,751	703,769	189,939	26,996		33,445			242,687
Fees of Office							23,536	393,111	81
Charges for Services		1,067,905							
Fines and Forfeitures									
Investment Earnings					13,983		12,323	1,262	
Miscellaneous									104,009
Total Revenue	\$ <u>1,670,751</u>	\$ <u>1,771,674</u>	\$ <u>189,939</u>	\$ <u>26,996</u>	\$ <u>13,983</u>	\$ <u>33,445</u>	\$ <u>35,859</u>	\$ <u>394,373</u>	\$ <u>346,777</u>
Expenditures:									
Current									
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$
Judicial				26,996	6,730	33,445	771		
Legal								416,787	346,777
Public Safety									
Correctional	1,936,278	3,859,932	362,309						
Elections									
Culture/Recreation									
Transportation									
Capital Outlay									
Total Expenditures	\$ <u>1,936,278</u>	\$ <u>3,859,932</u>	\$ <u>362,309</u>	\$ <u>26,996</u>	\$ <u>6,730</u>	\$ <u>33,445</u>	\$ <u>771</u>	\$ <u>416,787</u>	\$ <u>346,777</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ <u>(265,527)</u>	\$ <u>(2,088,258)</u>	\$ <u>(172,370)</u>	\$ <u>0</u>	\$ <u>7,253</u>	\$ <u>0</u>	\$ <u>35,088</u>	\$ <u>(22,414)</u>	\$ <u>0</u>
Other Financing Sources (Uses):									
Transfers In (Out)	\$ <u>265,527</u>	\$ <u>2,088,258</u>	\$ <u>172,370</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(91)</u>	\$ <u>0</u>
Total Other Financing Sources (Uses)	\$ <u>265,527</u>	\$ <u>2,088,258</u>	\$ <u>172,370</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>(91)</u>	\$ <u>0</u>
Net Change in Fund Balances	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>7,253</u>	\$ <u>0</u>	\$ <u>35,088</u>	\$ <u>(22,505)</u>	\$ <u>0</u>
Fund Balances - Beginning					341,071		283,843	67,773	0
Fund Balances - Ending	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>348,324</u>	\$ <u>0</u>	\$ <u>318,931</u>	\$ <u>45,268</u>	\$ <u>0</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Domestic Relations Office	Mediation Grant	HOT & STVR Tax	Law Library	Election Services Fund	Election Admin Fee	Election Equipment Fund	Records Preservation Dist Clerk	Records Preservation Co. Clerk	County Records Preservation
Revenue:										
Taxes										
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax			2,577,403							
Vehicle Rental Tax			881,002							
Intergovernmental	7,375	1,437								
Fees of Office	168,367							494	515,762	176,650
Charges for Services				177,687	371,876	63,309	279,372			
Fines and Forfeitures										
Investment Earnings	1,474		347,366	377		11,073	16,911	1,968	230,207	20,860
Miscellaneous		361	16,153	231						
Total Revenue	<u>\$ 177,216</u>	<u>\$ 1,798</u>	<u>\$ 3,821,924</u>	<u>\$ 178,295</u>	<u>\$ 371,876</u>	<u>\$ 74,382</u>	<u>\$ 296,283</u>	<u>\$ 2,462</u>	<u>\$ 745,969</u>	<u>\$ 197,510</u>
Expenditures:										
Current										
General Government	\$	\$	71,289	\$	\$	\$	\$	\$	7,168	\$ 78,874
Judicial								24,775		
Legal	193,339	1,889		204,105						
Public Safety										
Correctional										
Elections					371,876	28,561	4,281			
Culture/Recreation										
Transportation										
Capital Outlay										
Total Expenditures	<u>\$ 193,339</u>	<u>\$ 1,889</u>	<u>\$ 71,289</u>	<u>\$ 204,105</u>	<u>\$ 371,876</u>	<u>\$ 28,561</u>	<u>\$ 4,281</u>	<u>\$ 24,775</u>	<u>\$ 7,168</u>	<u>\$ 78,874</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (16,123)</u>	<u>\$ (91)</u>	<u>\$ 3,750,635</u>	<u>\$ (25,810)</u>	<u>\$ 0</u>	<u>\$ 45,821</u>	<u>\$ 292,002</u>	<u>\$ (22,313)</u>	<u>\$ 738,801</u>	<u>\$ 118,636</u>
Other Financing Sources (Uses):										
Transfers In (Out)	\$	91	(1,860,802)	28,710	\$	\$	\$	\$	\$	\$
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 91</u>	<u>\$ (1,860,802)</u>	<u>\$ 28,710</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (16,123)	\$ 0	\$ 1,889,833	\$ 2,900	\$ 0	\$ 45,821	\$ 292,002	\$ (22,313)	\$ 738,801	\$ 118,636
Fund Balances - Beginning	46,151		7,255,595	13,747	119,332	270,790	317,650	63,776	5,258,677	446,435
Fund Balances - Ending	<u>\$ 30,028</u>	<u>\$ 0</u>	<u>\$ 9,145,428</u>	<u>\$ 16,647</u>	<u>\$ 119,332</u>	<u>\$ 316,611</u>	<u>\$ 609,652</u>	<u>\$ 41,463</u>	<u>\$ 5,997,478</u>	<u>\$ 565,071</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Court House Security	Court Record Preservation	Truancy Prevention & Diversion	Historical Commission	Child Abuse Prevention	Co & Dist Court Technology	Dist Court Record Technology	County Clerk Archive	Community Economic Development	JP 1 Justice Court	JP 2 Justice Court
Revenue:											
Taxes											
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax											
Vehicle Rental Tax											
Intergovernmental											
Fees of Office	179,380	141	14,348		246	4,177	579	511,090	80,636	4,931	2,182
Charges for Services											
Fines and Forfeitures											
Investment Earnings	4,660	12,023	1,990	596	180	3,532	4,055	165,482	22,487	2,668	4,137
Miscellaneous											
Total Revenue	<u>\$ 184,040</u>	<u>\$ 12,164</u>	<u>\$ 16,338</u>	<u>\$ 596</u>	<u>\$ 426</u>	<u>\$ 7,709</u>	<u>\$ 4,634</u>	<u>\$ 676,572</u>	<u>\$ 103,123</u>	<u>\$ 7,599</u>	<u>\$ 6,319</u>
Expenditures:											
Current											
General Government	\$	\$ 19,062	\$ 120	\$ 14,936	\$ 1,525	\$	\$ 57,182	\$ 211,824	\$ 116,055	\$ 1,369	\$ 2,352
Judicial											
Legal											
Public Safety	103,810										
Correctional											
Elections											
Culture/Recreation											
Transportation											
Capital Outlay											
Total Expenditures	<u>\$ 103,810</u>	<u>\$ 19,062</u>	<u>\$ 120</u>	<u>\$ 14,936</u>	<u>\$ 1,525</u>	<u>\$ 0</u>	<u>\$ 57,182</u>	<u>\$ 211,824</u>	<u>\$ 116,055</u>	<u>\$ 1,369</u>	<u>\$ 2,352</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 80,230</u>	<u>\$ (6,898)</u>	<u>\$ 16,218</u>	<u>\$ (14,340)</u>	<u>\$ (1,099)</u>	<u>\$ 7,709</u>	<u>\$ (52,548)</u>	<u>\$ 464,748</u>	<u>\$ (12,932)</u>	<u>\$ 6,230</u>	<u>\$ 3,967</u>
Other Financing Sources (Uses):											
Transfers In (Out)	\$	\$	\$	\$ 5,550	\$	\$	\$	\$	\$	\$	\$
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,550</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 80,230	\$ (6,898)	\$ 16,218	\$ (8,790)	\$ (1,099)	\$ 7,709	\$ (52,548)	\$ 464,748	\$ (12,932)	\$ 6,230	\$ 3,967
Fund Balances - Beginning	99,349	295,727	39,657	16,007	4,984	82,705	115,842	3,770,007	591,955	61,974	98,515
Fund Balances - Ending	<u>\$ 179,579</u>	<u>\$ 288,829</u>	<u>\$ 55,875</u>	<u>\$ 7,217</u>	<u>\$ 3,885</u>	<u>\$ 90,414</u>	<u>\$ 63,294</u>	<u>\$ 4,234,755</u>	<u>\$ 579,023</u>	<u>\$ 68,204</u>	<u>\$ 102,482</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>JP 3</u> <u>Justice</u> <u>Court</u>	<u>JP 4</u> <u>Justice</u> <u>Court</u>	<u>Court</u> <u>Facility</u> <u>Fee</u>	<u>Judicial</u> <u>Education &</u> <u>Support</u>	<u>Language</u> <u>Access</u>	<u>Sheriff</u> <u>Contraband</u>	<u>Inmate</u> <u>Supply</u>	<u>VINE</u>	<u>Homeland</u> <u>Security</u>	<u>Hazard</u> <u>Mitigation</u> <u>Grant</u>
Revenue:										
Taxes										
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hotel Tax										
Vehicle Rental Tax										
Intergovernmental								29,403	103,912	17,071
Fees of Office	1,346	4,473	101,220		38,268					
Charges for Services				5,035						
Fines and Forfeitures						183,085				
Investment Earnings	1,187	4,280	5,305	288	1,981	22,578	178,410			
Miscellaneous							1,238,041			
Total Revenue	\$ <u>2,533</u>	\$ <u>8,753</u>	\$ <u>106,525</u>	\$ <u>5,323</u>	\$ <u>40,249</u>	\$ <u>205,663</u>	\$ <u>1,416,451</u>	\$ <u>29,403</u>	\$ <u>103,912</u>	\$ <u>17,071</u>
Expenditures:										
Current										
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Judicial	5,735	9,333								
Legal										
Public Safety						142,195	1,003,814	29,403	30,531	17,071
Correctional										
Elections										
Culture/Recreation										
Transportation										
Capital Outlay						232,540	95,789		73,381	
Total Expenditures	\$ <u>5,735</u>	\$ <u>9,333</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>374,735</u>	\$ <u>1,099,603</u>	\$ <u>29,403</u>	\$ <u>103,912</u>	\$ <u>17,071</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ <u>(3,202)</u>	\$ <u>(580)</u>	\$ <u>106,525</u>	\$ <u>5,323</u>	\$ <u>40,249</u>	\$ <u>(169,072)</u>	\$ <u>316,848</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Other Financing Sources (Uses):										
Transfers In (Out)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Other Financing Sources (Uses)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Net Change in Fund Balances	\$ <u>(3,202)</u>	\$ <u>(580)</u>	\$ <u>106,525</u>	\$ <u>5,323</u>	\$ <u>40,249</u>	\$ <u>(169,072)</u>	\$ <u>316,848</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances - Beginning	<u>30,767</u>	<u>102,015</u>	<u>70,795</u>	<u>4,040</u>	<u>25,513</u>	<u>589,170</u>	<u>4,409,209</u>			
Fund Balances - Ending	\$ <u><u>27,565</u></u>	\$ <u><u>101,435</u></u>	\$ <u><u>177,320</u></u>	\$ <u><u>9,363</u></u>	\$ <u><u>65,762</u></u>	\$ <u><u>420,098</u></u>	\$ <u><u>4,726,057</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	LEOSE Sheriff	Sheriff Commissary Salary	LECD Grant	TAG Grant	CDA Business Crimes	CDA Contraband Fund	South Plains Auto Theft	JAG Grant	CDA Border Prosecution	CDA Victim Advocacy	Total Nonmajor-Special Revenue Funds (See Exhibit C-2)
Revenue:											
Taxes											
General Property Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 554,580
Hotel Tax											2,577,403
Vehicle Rental Tax											881,002
Intergovernmental	20,934	797,155	11,641	1,584,000		463,303	151,429	52,893	114,814		7,347,555
Fees of Office					27,774						2,248,792
Charges for Services											4,882,516
Fines and Forfeitures											183,085
Investment Earnings	6,872				4,757	6,209		1,895			1,765,951
Miscellaneous					30,392	95,191	245,792				2,074,107
Total Revenue	\$ 27,806	\$ 797,155	\$ 11,641	\$ 1,584,000	\$ 62,923	\$ 101,400	\$ 709,095	\$ 153,324	\$ 52,893	\$ 114,814	\$ 22,514,991
Expenditures:											
Current											
General Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 520,853
Judicial											168,688
Legal					39,110	90,113	937,747	84,016	52,893	143,518	2,510,294
Public Safety	10,577	815,806	11,641	1,326,537							3,491,385
Correctional											8,990,514
Elections											404,718
Culture/Recreation											275,830
Transportation											8,652,657
Capital Outlay				257,463			22,300	69,308			6,296,098
Total Expenditures	\$ 10,577	\$ 815,806	\$ 11,641	\$ 1,584,000	\$ 39,110	\$ 90,113	\$ 960,047	\$ 153,324	\$ 52,893	\$ 143,518	\$ 31,311,037
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 17,229	\$ (18,651)	\$ 0	\$ 0	\$ 23,813	\$ 11,287	\$ (250,952)	\$ 0	\$ 0	\$ (28,704)	\$ (8,796,046)
Other Financing Sources (Uses):											
Transfers In (Out)	\$	\$	\$	\$	\$	\$	250,952	\$	\$	28,704	\$ 15,619,303
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,952	\$ 0	\$ 0	\$ 28,704	\$ 15,619,303
Net Change in Fund Balances	\$ 17,229	\$ (18,651)	\$ 0	\$ 0	\$ 23,813	\$ 11,287	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,823,257
Fund Balances - Beginning	156,253	235,751			92,296	112,328					36,483,990
Fund Balances - Ending	\$ 173,482	\$ 217,100	\$ 0	\$ 0	\$ 116,109	\$ 123,615	\$ 0	\$ 0	\$ 0	\$ 0	\$ 43,307,247

LUBBOCK COUNTY, TEXAS

EXHIBIT C-5

CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 412,500	\$ 412,500	\$ 668,268	\$ 255,768
Charges for Services	2,757,000	2,757,000	2,910,191	153,191
Investment Earnings	10,000	10,000	293,604	283,604
Miscellaneous	372,500	372,500	304,526	(67,974)
Total Revenues	<u>\$ 3,552,000</u>	<u>\$ 3,552,000</u>	<u>\$ 4,176,589</u>	<u>\$ 624,589</u>
Expenditures:				
Transportation				
Salaries and Benefits	\$ 5,099,776	\$ 5,099,776	\$ 4,510,619	\$ 589,157
Supplies	2,722,000	3,088,000	2,531,271	556,729
Maintenance	1,376,800	1,525,800	1,401,307	124,493
Utilities	60,000	69,000	52,344	16,656
Training/Dues	32,480	42,480	26,515	15,965
Professional Contract Services	125,000	255,200	130,601	124,599
Rental/Leases	30,000	10,000		10,000
Total Transportation	<u>\$ 9,446,056</u>	<u>\$ 10,090,256</u>	<u>\$ 8,652,657</u>	<u>\$ 1,437,599</u>
Capital Outlay	<u>7,281,500</u>	<u>6,778,400</u>	<u>5,504,962</u>	<u>1,273,438</u>
Total Expenditures	<u>\$ 16,727,556</u>	<u>\$ 16,868,656</u>	<u>\$ 14,157,619</u>	<u>\$ 2,711,037</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (13,175,556)</u>	<u>\$ (13,316,656)</u>	<u>\$ (9,981,030)</u>	<u>\$ 3,335,626</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 12,375,556</u>	<u>\$ 12,516,656</u>	<u>\$ 12,516,656</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ 12,375,556</u>	<u>\$ 12,516,656</u>	<u>\$ 12,516,656</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (800,000)	\$ (800,000)	\$ 2,535,626	\$ 3,335,626
Fund Balances - Beginning	<u>1,462,631</u>	<u>1,462,631</u>	<u>1,462,631</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 662,631</u>	<u>\$ 662,631</u>	<u>\$ 3,998,257</u>	<u>\$ 3,335,626</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-6

PRECINCT NO. 1 PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 136,433	\$ 136,433	\$ 138,645	\$ 2,212
Investment Earnings	2,500	2,500	24,466	21,966
Miscellaneous	16,000	16,000	9,500	(6,500)
Total Revenues	<u>\$ 154,933</u>	<u>\$ 154,933</u>	<u>\$ 172,611</u>	<u>\$ 17,678</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 52,460	\$ 52,460	\$ 50,083	\$ 2,377
Supplies	7,900	7,900	4,834	3,066
Maintenance	17,600	17,600	2,577	15,023
Utilities	15,300	15,300	10,042	5,258
Professional Contract Services	50,500	50,500		50,500
Rental/Leases	500	500		500
Total Culture/Recreation	<u>\$ 144,260</u>	<u>\$ 144,260</u>	<u>\$ 67,536</u>	<u>\$ 76,724</u>
Total Expenditures	<u>\$ 144,260</u>	<u>\$ 144,260</u>	<u>\$ 67,536</u>	<u>\$ 76,724</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 10,673</u>	<u>\$ 10,673</u>	<u>\$ 105,075</u>	<u>\$ 94,402</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (47,811)	\$ (47,811)	\$ 46,591	\$ 94,402
Fund Balances - Beginning	<u>559,579</u>	<u>559,579</u>	<u>559,579</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 511,768</u>	<u>\$ 511,768</u>	<u>\$ 606,170</u>	<u>\$ 94,402</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-7

SLATON/ ROOSEVELT PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 136,433	\$ 136,433	\$ 138,645	\$ 2,212
Investment Earnings	750	750	5,046	4,296
Miscellaneous	8,000	8,000	9,150	1,150
Total Revenues	<u>\$ 145,183</u>	<u>\$ 145,183</u>	<u>\$ 152,841</u>	<u>\$ 7,658</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 81,783	\$ 81,783	\$ 46,789	\$ 34,994
Supplies	4,000	3,900	2,597	1,303
Maintenance	22,400	24,230	22,561	1,669
Utilities	17,000	32,000	21,889	10,111
Professional Contract Services	15,000	8,000	8,000	0
Total Culture/Recreation	<u>\$ 140,183</u>	<u>\$ 149,913</u>	<u>\$ 101,836</u>	<u>\$ 48,077</u>
Capital Outlay	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 145,183</u>	<u>\$ 149,913</u>	<u>\$ 101,836</u>	<u>\$ 48,077</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (4,730)</u>	<u>\$ 51,005</u>	<u>\$ 55,735</u>
Net Change in Fund Balances	\$ 0	\$ (4,730)	\$ 51,005	\$ 55,735
Fund Balances - Beginning	<u>57,564</u>	<u>57,564</u>	<u>57,564</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 57,564</u></u>	<u><u>\$ 52,834</u></u>	<u><u>\$ 108,569</u></u>	<u><u>\$ 55,735</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-8

IDALOU/NEW DEAL PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 136,433	\$ 136,433	\$ 138,645	\$ 2,212
Investment Earnings	1,000	1,000	12,914	11,914
Miscellaneous	6,200	6,200	8,200	2,000
Total Revenues	<u>\$ 143,633</u>	<u>\$ 143,633</u>	<u>\$ 159,759</u>	<u>\$ 16,126</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 53,048	\$ 53,048	\$ 45,820	\$ 7,228
Supplies	4,000	4,000	3,212	788
Maintenance	12,500	12,500	4,252	8,248
Utilities	16,000	16,000	9,612	6,388
Total Culture/Recreation	<u>\$ 85,548</u>	<u>\$ 85,548</u>	<u>\$ 62,896</u>	<u>\$ 22,652</u>
Capital Outlay	20,000	60,355	40,355	20,000
Total Expenditures	<u>\$ 105,548</u>	<u>\$ 145,903</u>	<u>\$ 103,251</u>	<u>\$ 42,652</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 38,085</u>	<u>\$ (2,270)</u>	<u>\$ 56,508</u>	<u>\$ 58,778</u>
Other Financing Sources (Uses):				
Transfers Out	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (20,399)	\$ (60,754)	\$ (1,976)	\$ 58,778
Fund Balances - Beginning	<u>304,595</u>	<u>304,595</u>	<u>304,595</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 284,196</u>	<u>\$ 243,841</u>	<u>\$ 302,619</u>	<u>\$ 58,778</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-9

SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Taxes				
General Property Taxes	\$ 136,433	\$ 136,433	\$ 138,645	\$ 2,212
Investment Earnings	1,000	1,000	15,506	14,506
Miscellaneous	2,250	2,250	8,201	5,951
Total Revenues	<u>\$ 139,683</u>	<u>\$ 139,683</u>	<u>\$ 162,352</u>	<u>\$ 22,669</u>
Expenditures:				
Culture/Recreation				
Salaries and Benefits	\$ 35,147	\$ 35,147	\$ 19,558	\$ 15,589
Supplies	8,400	8,400	2,316	6,084
Maintenance	22,000	22,000	9,737	12,263
Utilities	23,100	23,100	11,951	11,149
Professional Contract Services	2,500	2,500		2,500
Total Culture/Recreation	<u>\$ 91,147</u>	<u>\$ 91,147</u>	<u>\$ 43,562</u>	<u>\$ 47,585</u>
Capital Outlay	50,000	50,000		
Total Expenditures	<u>\$ 141,147</u>	<u>\$ 141,147</u>	<u>\$ 43,562</u>	<u>\$ 47,585</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (1,464)</u>	<u>\$ (1,464)</u>	<u>\$ 118,790</u>	<u>\$ 70,254</u>
Other Financing Sources (Uses):				
Transfers Out	\$ (58,484)	\$ (58,484)	\$ (58,484)	\$ 0
Total Other Financing Sources (Uses)	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ (58,484)</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (59,948)	\$ (59,948)	\$ 60,306	\$ 120,254
Fund Balances - Beginning	<u>332,195</u>	<u>332,195</u>	<u>332,195</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 272,247</u>	<u>\$ 272,247</u>	<u>\$ 392,501</u>	<u>\$ 120,254</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-10

LCETRZ TAX INCREMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Investment Earnings	\$ 1,000	\$ 1,000	\$ 10,140	\$ 9,140
Total Revenues	\$ 1,000	\$ 1,000	\$ 10,140	\$ 9,140
Expenditures:				
Capital Outlay	\$ 191,000	\$	\$	\$ 0
Total Expenditures	\$ 191,000	\$ 0	\$ 0	\$ 0
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (190,000)	\$ 1,000	\$ 10,140	\$ 9,140
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 190,000	\$ 224,839	\$ 224,839	\$ 0
Total Other Financing Sources (Uses)	\$ 190,000	\$ 224,839	\$ 224,839	\$ 0
Net Change in Fund Balances	\$ 0	\$ 225,839	\$ 234,979	\$ 9,140
Fund Balances - Beginning	215,600	215,600	215,600	0
Fund Balances - Ending	\$ 215,600	\$ 441,439	\$ 450,579	\$ 9,140

LUBBOCK COUNTY, TEXAS

EXHIBIT C-11

SAFE SCHOOL PROGRAM/JJAEP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 80,000	\$ 80,000	\$ 18,232	\$ (61,768)
Total Revenues	\$ 80,000	\$ 80,000	\$ 18,232	\$ (61,768)
Expenditures:				
Correctional				
Professional Contract Services	\$ 80,000	\$ 80,000	\$ 18,232	\$ 61,768
Total Correctional	\$ 80,000	\$ 80,000	\$ 18,232	\$ 61,768
Total Expenditures	\$ 80,000	\$ 80,000	\$ 18,232	\$ 61,768
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	\$ 0	\$ 0	\$ 0	\$ 0

LUBBOCK COUNTY, TEXAS

EXHIBIT C-12

TJJD-R REGIONAL DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 15,628	\$ 15,628	\$ 13,434	\$ (2,194)
Total Revenues	\$ 15,628	\$ 15,628	\$ 13,434	\$ (2,194)
Expenditures:				
Correctional				
Supplies	\$ 15,628	\$ 15,628	\$ 13,434	\$ 2,194
Total Correctional	\$ 15,628	\$ 15,628	\$ 13,434	\$ 2,194
Total Expenditures	\$ 15,628	\$ 15,628	\$ 13,434	\$ 2,194
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	\$ 0	\$ 0	\$ 0	\$ 0

LUBBOCK COUNTY, TEXAS

EXHIBIT C-13

TJJD- DSA RESIDENTIAL
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$	\$ 127,520	\$ 66,240	\$ (61,280)
Total Revenues	\$ 0	\$ 127,520	\$ 66,240	\$ (61,280)
Expenditures:				
Correctional				
Salaries and Benefits	\$	\$ 90,000	\$ 66,240	\$ 23,760
Professional Contract Services		37,520		37,520
Total Correctional	\$ 0	\$ 127,520	\$ 66,240	\$ 61,280
Total Expenditures	\$ 0	\$ 127,520	\$ 66,240	\$ 61,280
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ 0
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-14

STAR PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 425,000	\$ 425,000	\$ 358,427	\$ (66,573)
Miscellaneous	1,895	1,895		(1,895)
Total Revenues	<u>\$ 426,895</u>	<u>\$ 426,895</u>	<u>\$ 358,427</u>	<u>\$ (68,468)</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 624,904	\$ 624,904	\$ 499,595	\$ 125,309
Supplies	8,695	8,695	4,049	4,646
Maintenance	13,500	13,500	6,396	7,104
Utilities	546	546	167	379
Training/Dues	7,850	7,850	470	7,380
Professional Contract Services	6,000	6,000		6,000
Total Correctional	<u>\$ 661,495</u>	<u>\$ 661,495</u>	<u>\$ 510,677</u>	<u>\$ 150,818</u>
Total Expenditures	<u>\$ 661,495</u>	<u>\$ 661,495</u>	<u>\$ 510,677</u>	<u>\$ 150,818</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (234,600)</u>	<u>\$ (234,600)</u>	<u>\$ (152,250)</u>	<u>\$ 82,350</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 234,600</u>	<u>\$ 198,595</u>	<u>\$ 152,250</u>	<u>\$ (46,345)</u>
Total Other Financing Sources (Uses)	<u>\$ 234,600</u>	<u>\$ 198,595</u>	<u>\$ 152,250</u>	<u>\$ (46,345)</u>
Net Change in Fund Balances	\$ 0	\$ (36,005)	\$ 0	\$ 36,005
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ (36,005)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 36,005</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-15

JUVENILE PROBATION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Charges for Services	\$ 5,000	\$ 5,000	\$ 7,141	\$ 2,141
Investment Earnings	10,000	10,000	290,899	280,899
Miscellaneous	2,000	2,000	4,360	2,360
Total Revenues	<u>\$ 17,000</u>	<u>\$ 17,000</u>	<u>\$ 302,400</u>	<u>\$ 285,400</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 2,174,707	\$ 2,174,707	\$ 1,886,952	\$ 287,755
Supplies	71,850	67,500	62,112	5,388
Maintenance	90,410	84,760	57,891	26,869
Utilities	156,000	231,000	176,725	54,275
Training/Dues	79,711	44,711	39,732	4,979
Professional Contract Services	30,000			0
Total Correctional	<u>\$ 2,602,678</u>	<u>\$ 2,602,678</u>	<u>\$ 2,223,412</u>	<u>\$ 379,266</u>
Total Expenditures	<u>\$ 2,602,678</u>	<u>\$ 2,602,678</u>	<u>\$ 2,223,412</u>	<u>\$ 379,266</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (2,585,678)</u>	<u>\$ (2,585,678)</u>	<u>\$ (1,921,012)</u>	<u>\$ 664,666</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ (1,024,322)</u>	<u>\$ (1,272,396)</u>	<u>\$ 1,921,741</u>	<u>\$ 3,194,137</u>
Total Other Financing Sources (Uses)	<u>\$ (1,024,322)</u>	<u>\$ (1,272,396)</u>	<u>\$ 1,921,741</u>	<u>\$ 3,194,137</u>
Net Change in Fund Balances	\$ (3,610,000)	\$ (3,858,074)	\$ 729	\$ 3,858,803
Fund Balances - Beginning	<u>8,062,127</u>	<u>8,062,127</u>	<u>8,062,127</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 4,452,127</u>	<u>\$ 4,204,053</u>	<u>\$ 8,062,856</u>	<u>\$ 3,858,803</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-16

JUVENILE PROBATION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 1,665,568	\$ 1,681,123	\$ 1,670,751	\$ (10,372)
Total Revenues	<u>\$ 1,665,568</u>	<u>\$ 1,681,123</u>	<u>\$ 1,670,751</u>	<u>\$ (10,372)</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 1,413,941	\$ 1,413,941	\$ 1,146,477	\$ 267,464
Supplies		50,500	45,613	4,887
Utilities	570,887	647,307	641,517	5,790
Training/Dues	12,000	2,682	2,572	110
Professional Contract Services	204,750	102,703	100,099	2,604
Total Correctional	<u>\$ 2,201,578</u>	<u>\$ 2,217,133</u>	<u>\$ 1,936,278</u>	<u>\$ 280,855</u>
Total Expenditures	<u>\$ 2,201,578</u>	<u>\$ 2,217,133</u>	<u>\$ 1,936,278</u>	<u>\$ 280,855</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (536,010)</u>	<u>\$ (536,010)</u>	<u>\$ (265,527)</u>	<u>\$ 270,483</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 536,010	\$ 536,010	\$ 265,527	\$ (270,483)
Total Other Financing Sources (Uses)	<u>\$ 536,010</u>	<u>\$ 536,010</u>	<u>\$ 265,527</u>	<u>\$ (270,483)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-17

JUVENILE DETENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$	\$ 179,278	\$ 703,769	\$ 524,491
Charges for Services	550,000	550,000	1,067,905	517,905
Total Revenues	<u>\$ 550,000</u>	<u>\$ 729,278</u>	<u>\$ 1,771,674</u>	<u>\$ 1,042,396</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 5,101,624	\$ 5,280,902	\$ 3,697,402	\$ 1,583,500
Supplies	74,572	90,472	71,921	18,551
Maintenance	3,500	3,500	2,089	1,411
Training/Dues	10,000	10,000	4,704	5,296
Professional Contract Services	236,000	227,100	83,816	143,284
Total Correctional	<u>\$ 5,425,696</u>	<u>\$ 5,611,974</u>	<u>\$ 3,859,932</u>	<u>\$ 1,752,042</u>
Total Expenditures	<u>\$ 5,432,696</u>	<u>\$ 5,611,974</u>	<u>\$ 3,859,932</u>	<u>\$ 1,752,042</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (4,882,696)</u>	<u>\$ (4,882,696)</u>	<u>\$ (2,088,258)</u>	<u>\$ 2,794,438</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 4,882,696</u>	<u>\$ 4,882,696</u>	<u>\$ 2,088,258</u>	<u>\$ (2,794,438)</u>
Total Other Financing Sources (Uses)	<u>\$ 4,882,696</u>	<u>\$ 4,882,696</u>	<u>\$ 2,088,258</u>	<u>\$ (2,794,438)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-18

JUVENILE FOOD SERVICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 157,449	\$ 169,990	\$ 189,939	\$ 19,949
Miscellaneous	6,405	6,405		(6,405)
Total Revenues	<u>\$ 163,854</u>	<u>\$ 176,395</u>	<u>\$ 189,939</u>	<u>\$ 13,544</u>
Expenditures:				
Correctional				
Salaries and Benefits	\$ 185,146	\$ 185,146	\$ 121,365	\$ 63,781
Supplies	231,500	241,297	237,172	4,125
Maintenance	250	250		250
Professional Contract Services		2,744	2,744	0
Rental/Leases	2,200	2,200	1,028	1,172
Total Correctional	<u>\$ 419,096</u>	<u>\$ 431,637</u>	<u>\$ 362,309</u>	<u>\$ 69,328</u>
Total Expenditures	<u>\$ 419,096</u>	<u>\$ 431,637</u>	<u>\$ 362,309</u>	<u>\$ 69,328</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (255,242)</u>	<u>\$ (255,242)</u>	<u>\$ (172,370)</u>	<u>\$ 82,872</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 255,242</u>	<u>\$ 255,242</u>	<u>\$ 172,370</u>	<u>\$ (82,872)</u>
Total Other Financing Sources (Uses)	<u>\$ 255,242</u>	<u>\$ 255,242</u>	<u>\$ 172,370</u>	<u>\$ (82,872)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-19

CJD DWI COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 32,951	\$ 39,495	\$ 26,996	\$ (12,499)
Total Revenues	<u>\$ 32,951</u>	<u>\$ 39,495</u>	<u>\$ 26,996</u>	<u>\$ (12,499)</u>
Expenditures:				
Judicial				
Supplies	\$ 23,883	\$ 23,561	\$ 23,807	\$ (246)
Utilities	600	160	160	0
Training/Dues	5,000	5,000		5,000
Professional Contract Services	3,468	10,774	3,029	7,745
Total Judicial	<u>\$ 32,951</u>	<u>\$ 39,495</u>	<u>\$ 26,996</u>	<u>\$ 12,499</u>
Total Expenditures	<u>\$ 32,951</u>	<u>\$ 39,495</u>	<u>\$ 26,996</u>	<u>\$ 12,499</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-20

ONLINE ACCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 35,000	\$ 35,000	\$	\$ (35,000)
Investment Earnings	1,000	1,000	13,983	12,983
Total Revenues	<u>\$ 36,000</u>	<u>\$ 36,000</u>	<u>\$ 13,983</u>	<u>\$ (22,017)</u>
Expenditures:				
Judicial				
Supplies	\$ 172,000	\$ 172,000	\$ 6,730	\$ 165,270
Training/Dues	8,000	8,000		8,000
Professional Contract Services	5,000	5,000		5,000
Total Judicial	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ 6,730</u>	<u>\$ 178,270</u>
Total Expenditures	<u>\$ 185,000</u>	<u>\$ 185,000</u>	<u>\$ 6,730</u>	<u>\$ 178,270</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (149,000)</u>	<u>\$ (149,000)</u>	<u>\$ 7,253</u>	<u>\$ 156,253</u>
Net Change in Fund Balances	\$ (149,000)	\$ (149,000)	\$ 7,253	\$ 156,253
Fund Balances - Beginning	<u>341,071</u>	<u>341,071</u>	<u>341,071</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 192,071</u></u>	<u><u>\$ 192,071</u></u>	<u><u>\$ 348,324</u></u>	<u><u>\$ 156,253</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-21

CJD DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 44,092	\$ 44,092	\$ 33,445	\$ (10,647)
Total Revenues	<u>\$ 44,092</u>	<u>\$ 44,092</u>	<u>\$ 33,445</u>	<u>\$ (10,647)</u>
Expenditures:				
Judicial				
Supplies	\$ 31,787	\$ 29,747	\$ 30,149	\$ (402)
Utilities	600	140	140	0
Training/Dues	5,000	5,000		5,000
Professional Contract Services	6,705	9,205	3,156	6,049
Total Judicial	<u>\$ 44,092</u>	<u>\$ 44,092</u>	<u>\$ 33,445</u>	<u>\$ 10,647</u>
Total Expenditures	<u>\$ 44,092</u>	<u>\$ 44,092</u>	<u>\$ 33,445</u>	<u>\$ 10,647</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-22

DRUG COURT FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 20,000	\$ 20,000	\$ 23,536	\$ 3,536
Investment Earnings	700	700	12,323	11,623
Total Revenues	<u>\$ 20,700</u>	<u>\$ 20,700</u>	<u>\$ 35,859</u>	<u>\$ 15,159</u>
Expenditures:				
Judicial				
Supplies	\$ 5,500	\$ 5,500	\$ 771	\$ 4,729
Training/Dues	20,500	20,500		20,500
Professional Contract Services	7,240	7,240		7,240
Total Expenditures	<u>\$ 33,240</u>	<u>\$ 33,240</u>	<u>\$ 771</u>	<u>\$ 32,469</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (12,540)</u>	<u>\$ (12,540)</u>	<u>\$ 35,088</u>	<u>\$ 47,628</u>
Net Change in Fund Balances	\$ (12,540)	\$ (12,540)	\$ 35,088	\$ 47,628
Fund Balances - Beginning	<u>283,843</u>	<u>283,843</u>	<u>283,843</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 271,303</u>	<u>\$ 271,303</u>	<u>\$ 318,931</u>	<u>\$ 47,628</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-23

DISPUTE RESOLUTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 354,565	\$ 371,565	\$ 393,111	\$ 21,546
Investment Earnings			1,262	1,262
Total Revenues	<u>\$ 354,565</u>	<u>\$ 371,565</u>	<u>\$ 394,373</u>	<u>\$ 22,808</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 261,461	\$ 281,461	\$ 292,456	\$ (10,995)
Supplies	11,512	16,512	14,854	1,658
Utilities	1,380	1,380	1,186	194
Training/Dues	22,793	20,293	13,398	6,895
Professional Contract Services	81,880	96,229	94,893	1,336
Total Legal	<u>\$ 379,026</u>	<u>\$ 415,875</u>	<u>\$ 416,787</u>	<u>\$ (912)</u>
Total Expenditures	<u>\$ 379,026</u>	<u>\$ 415,875</u>	<u>\$ 416,787</u>	<u>\$ (912)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (24,461)</u>	<u>\$ (44,310)</u>	<u>\$ (22,414)</u>	<u>\$ 21,896</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$	\$ (151)	\$ (91)	\$ 60
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (151)</u>	<u>\$ (91)</u>	<u>\$ 60</u>
Net Change in Fund Balances	\$ (24,461)	\$ (44,461)	\$ (22,505)	\$ 21,956
Fund Balances - Beginning	<u>67,773</u>	<u>67,773</u>	<u>67,773</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 43,312</u></u>	<u><u>\$ 23,312</u></u>	<u><u>\$ 45,268</u></u>	<u><u>\$ 21,956</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-24

USDA AG MEDIATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 242,687	\$ (57,313)
Fees of Office	1,500	1,500	81	(1,419)
Miscellaneous	118,500	118,500	104,009	(14,491)
Total Revenues	<u>\$ 420,000</u>	<u>\$ 420,000</u>	<u>\$ 346,777</u>	<u>\$ (73,223)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 200,000	\$ 200,000	\$ 189,823	\$ 10,177
Supplies	5,000	6,000	4,735	1,265
Training/Dues	61,500	60,500	24,054	36,446
Professional Contract Services	35,000	35,000	24,156	10,844
Other	118,500	118,500	104,009	14,491
Total Legal	<u>\$ 420,000</u>	<u>\$ 420,000</u>	<u>\$ 346,777</u>	<u>\$ 73,223</u>
Total Expenditures	<u>\$ 420,000</u>	<u>\$ 420,000</u>	<u>\$ 346,777</u>	<u>\$ 73,223</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-25

DOMESTIC RELATIONS OFFICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$	\$ 15,000	\$ 7,375	\$ (7,625)
Fees of Office	179,600	200,600	168,367	(32,233)
Investment Earnings			1,474	1,474
Total Revenues	<u>\$ 179,600</u>	<u>\$ 215,600</u>	<u>\$ 177,216</u>	<u>\$ (38,384)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 157,034	\$ 157,034	\$ 93,861	\$ 63,173
Supplies	1,700	6,200	5,373	827
Training/Dues	5,410	4,410	4,853	(443)
Professional Contract Services	48,200	99,200	89,252	9,948
Total Legal	<u>\$ 212,344</u>	<u>\$ 266,844</u>	<u>\$ 193,339</u>	<u>\$ 73,505</u>
Total Expenditures	<u>\$ 212,344</u>	<u>\$ 266,844</u>	<u>\$ 193,339</u>	<u>\$ 73,505</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (32,744)</u>	<u>\$ (51,244)</u>	<u>\$ (16,123)</u>	<u>\$ 35,121</u>
Net Change in Fund Balances	\$ (32,744)	\$ (51,244)	\$ (16,123)	\$ 35,121
Fund Balances - Beginning	<u>46,151</u>	<u>46,151</u>	<u>46,151</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 13,407</u></u>	<u><u>\$ (5,093)</u></u>	<u><u>\$ 30,028</u></u>	<u><u>\$ 35,121</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-26

MEDIATION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$	\$ 1,437	\$ 1,437	\$ 0
Miscellaneous		809	361	(448)
Total Revenues	<u>\$ 0</u>	<u>\$ 2,246</u>	<u>\$ 1,798</u>	<u>\$ (448)</u>
Expenditures:				
Legal				
Supplies	\$	\$ 60	\$	\$ 60
Professional Contract Services		1,528	1,528	0
Other		809	361	448
Total Legal	<u>\$ 0</u>	<u>\$ 2,397</u>	<u>\$ 1,889</u>	<u>\$ 508</u>
Total Expenditures	<u>\$ 0</u>	<u>\$ 2,397</u>	<u>\$ 1,889</u>	<u>\$ 508</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (151)</u>	<u>\$ (91)</u>	<u>\$ 60</u>
Other Financing Sources (Uses):				
Transfer In (Out)	<u>\$</u>	<u>\$ 151</u>	<u>\$ 91</u>	<u>\$ (60)</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 151</u>	<u>\$ 91</u>	<u>\$ (60)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-27

**HOT & STVR TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Taxes				
Hotel Tax	\$ 2,004,000	\$ 2,004,000	\$ 2,577,403	\$ 573,403
Vehicle Rental Tax	701,000	701,000	881,002	180,002
Investment Earnings	30,000	30,000	347,366	317,366
Miscellaneous			16,153	16,153
Total Revenues	\$ 2,735,000	\$ 2,735,000	\$ 3,821,924	\$ 1,086,924
Expenditures:				
General Government				
Supplies	\$ 1,000	\$ 1,000	\$ 204	\$ 796
Professional Contract Services	96,900	96,900	71,085	25,815
Insurance/Bonds	1,000	1,000		1,000
Other	2,033,699	1,288,168		1,288,168
Total General Government	\$ 2,135,099	\$ 1,389,568	\$ 71,289	\$ 1,318,279
Total Expenditures	\$ 2,135,099	\$ 1,389,568	\$ 71,289	\$ 1,318,279
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 599,901	\$ 1,345,432	\$ 3,750,635	\$ 2,405,203
Other Financing Sources (Uses):				
Transfers In (Out)	\$ (599,901)	\$ (1,345,271)	\$ (1,860,802)	\$ (515,531)
Total Other Financing Sources (Uses)	\$ (599,901)	\$ (1,345,271)	\$ (1,860,802)	\$ (515,531)
Net Change in Fund Balances	\$ 0	\$ 161	\$ 1,889,833	\$ 1,889,672
Fund Balances - Beginning	7,255,595	7,255,595	7,255,595	0
Fund Balances - Ending	\$ 7,255,595	\$ 7,255,756	\$ 9,145,428	\$ 1,889,672

LUBBOCK COUNTY, TEXAS

EXHIBIT C-28

LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Charges for Services	\$ 172,200	\$ 172,200	\$ 177,687	\$ 5,487
Investment Earnings			377	377
Miscellaneous	200	200	231	31
Total Revenues	<u>\$ 172,400</u>	<u>\$ 172,400</u>	<u>\$ 178,295</u>	<u>\$ 5,895</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 83,757	\$ 85,272	\$ 86,817	\$ (1,545)
Supplies	103,046	103,046	103,009	37
Training/Dues	3,169	3,169	3,143	26
Professional Contract Services	11,138	11,138	11,136	2
Total Legal	<u>\$ 201,110</u>	<u>\$ 202,625</u>	<u>\$ 204,105</u>	<u>\$ (1,480)</u>
Total Expenditures	<u>\$ 201,110</u>	<u>\$ 202,625</u>	<u>\$ 204,105</u>	<u>\$ (1,480)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (28,710)</u>	<u>\$ (30,225)</u>	<u>\$ (25,810)</u>	<u>\$ 4,415</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 28,710</u>	<u>\$ 30,225</u>	<u>\$ 28,710</u>	<u>\$ (1,515)</u>
Total Other Financing Sources (Uses)	<u>\$ 28,710</u>	<u>\$ 30,225</u>	<u>\$ 28,710</u>	<u>\$ (1,515)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 2,900	\$ 2,900
Fund Balances - Beginning	<u>13,747</u>	<u>13,747</u>	<u>13,747</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 13,747</u>	<u>\$ 13,747</u>	<u>\$ 16,647</u>	<u>\$ 2,900</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-29

ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Charges for Services	\$ 769,775	\$ 769,775	\$ 371,876	\$ (397,899)
Total Revenues	<u>\$ 769,775</u>	<u>\$ 769,775</u>	<u>\$ 371,876</u>	<u>\$ (397,899)</u>
Expenditures:				
Elections				
Salaries and Benefits	\$ 133,774	\$ 133,774	\$ 78,284	\$ 55,490
Supplies	63,501	63,501	17,334	46,167
Maintenance	4,500	4,500	649	3,851
Training/Dues	10,000	10,000	1,625	8,375
Professional Contract Services	518,000	518,000	257,246	260,754
Rental/Leases	40,000	40,000	16,738	23,262
Total Elections	<u>\$ 769,775</u>	<u>\$ 769,775</u>	<u>\$ 371,876</u>	<u>\$ 397,899</u>
Total Expenditures	<u>\$ 769,775</u>	<u>\$ 769,775</u>	<u>\$ 371,876</u>	<u>\$ 397,899</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>119,332</u>	<u>119,332</u>	<u>119,332</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 119,332</u></u>	<u><u>\$ 119,332</u></u>	<u><u>\$ 119,332</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-30

HAVA
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ <u>4,024,697</u>	\$ <u>4,024,697</u>	\$ _____	\$ <u>(4,024,697)</u>
Total Revenues	\$ <u>4,024,697</u>	\$ <u>4,024,697</u>	\$ <u>0</u>	\$ <u>(4,024,697)</u>
Expenditures:				
Elections				
Supplies	\$ <u>4,024,697</u>	\$ <u>4,024,697</u>	\$ _____	\$ <u>4,024,697</u>
Total Elections	\$ <u>4,024,697</u>	\$ <u>4,024,697</u>	\$ <u>0</u>	\$ <u>4,024,697</u>
Total Expenditures	\$ <u>4,024,697</u>	\$ <u>4,024,697</u>	\$ <u>0</u>	\$ <u>4,024,697</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Net Change in Fund Balances	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-31

ELECTION ADMIN FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Charges for Services	\$ 64,000	\$ 64,000	\$ 63,309	\$ (691)
Investment Earnings			11,073	11,073
Total Revenues	<u>\$ 64,000</u>	<u>\$ 64,000</u>	<u>\$ 74,382</u>	<u>\$ 10,382</u>
Expenditures:				
Elections				
Supplies	\$ 14,900	\$ 14,900	\$	\$ 14,900
Maintenance	20,000	20,000	19,337	663
Training/Dues	29,100	29,100	9,224	19,876
Total Elections	<u>\$ 64,000</u>	<u>\$ 64,000</u>	<u>\$ 28,561</u>	<u>\$ 35,439</u>
Total Expenditures	<u>\$ 64,000</u>	<u>\$ 64,000</u>	<u>\$ 28,561</u>	<u>\$ 35,439</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 45,821</u>	<u>\$ 45,821</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 45,821	\$ 45,821
Fund Balances - Beginning	<u>270,790</u>	<u>270,790</u>	<u>270,790</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 270,790</u>	<u>\$ 270,790</u>	<u>\$ 316,611</u>	<u>\$ 45,821</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-32

ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Charges for Services	\$ 75,000	\$ 75,000	\$ 279,372	\$ 204,372
Investment Earnings			16,911	16,911
Total Revenues	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 296,283</u>	<u>\$ 221,283</u>
Expenditures:				
Elections				
Maintenance	\$ 75,100	\$ 75,100	\$ 4,281	\$ 70,819
Total Elections	<u>\$ 75,100</u>	<u>\$ 75,100</u>	<u>\$ 4,281</u>	<u>\$ 70,819</u>
Total Expenditures	<u>\$ 75,100</u>	<u>\$ 75,100</u>	<u>\$ 4,281</u>	<u>\$ 70,819</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (100)</u>	<u>\$ (100)</u>	<u>\$ 292,002</u>	<u>\$ 292,102</u>
Net Change in Fund Balances	\$ (100)	\$ (100)	\$ 292,002	\$ 292,102
Fund Balances - Beginning	<u>317,650</u>	<u>317,650</u>	<u>317,650</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 317,550</u></u>	<u><u>\$ 317,550</u></u>	<u><u>\$ 609,652</u></u>	<u><u>\$ 292,102</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-33

RECORDS PRESERVATION DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 18,800	\$ 18,800	\$ 494	\$ (18,306)
Investment Earnings	600	600	1,968	1,368
Total Revenues	<u>\$ 19,400</u>	<u>\$ 19,400</u>	<u>\$ 2,462</u>	<u>\$ (16,938)</u>
Expenditures:				
Judicial				
Salaries and Benefits	\$ 23,802	\$ 23,802	\$ 10,776	\$ 13,026
Supplies	19,500	19,500	13,999	5,501
Total Judicial	<u>\$ 43,302</u>	<u>\$ 43,302</u>	<u>\$ 24,775</u>	<u>\$ 18,527</u>
Total Expenditures	<u>\$ 43,302</u>	<u>\$ 43,302</u>	<u>\$ 24,775</u>	<u>\$ 18,527</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (23,902)</u>	<u>\$ (23,902)</u>	<u>\$ (22,313)</u>	<u>\$ 1,589</u>
Net Change in Fund Balances	\$ (23,902)	\$ (23,902)	\$ (22,313)	\$ 1,589
Fund Balances - Beginning	<u>63,776</u>	<u>63,776</u>	<u>63,776</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 39,874</u>	<u>\$ 39,874</u>	<u>\$ 41,463</u>	<u>\$ 1,589</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-34

RECORDS PRESERVATION COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 545,725	\$ 545,725	\$ 515,762	\$ (29,963)
Investment Earnings	10,000	10,000	230,207	220,207
Total Revenues	<u>\$ 555,725</u>	<u>\$ 555,725</u>	<u>\$ 745,969</u>	<u>\$ 190,244</u>
Expenditures:				
General Government				
Salaries and Benefits	\$ 189,458	\$ 189,458	\$ 7,168	\$ 182,290
Supplies	34,000	34,000		34,000
Maintenance	15,000	15,000		15,000
Professional Contract Services	410,000	410,000		410,000
Total General Government	<u>\$ 648,458</u>	<u>\$ 648,458</u>	<u>\$ 7,168</u>	<u>\$ 641,290</u>
Total Expenditures	<u>\$ 648,458</u>	<u>\$ 648,458</u>	<u>\$ 7,168</u>	<u>\$ 641,290</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (92,733)</u>	<u>\$ (92,733)</u>	<u>\$ 738,801</u>	<u>\$ 831,534</u>
Net Change in Fund Balances	\$ (92,733)	\$ (92,733)	\$ 738,801	\$ 831,534
Fund Balances - Beginning	<u>5,258,677</u>	<u>5,258,677</u>	<u>5,258,677</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 5,165,944</u>	<u>\$ 5,165,944</u>	<u>\$ 5,997,478</u>	<u>\$ 831,534</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-35

COUNTY RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 58,000	\$ 58,000	\$ 176,650	\$ 118,650
Investment Earnings	6,000	6,000	20,860	14,860
Total Revenues	<u>\$ 64,000</u>	<u>\$ 64,000</u>	<u>\$ 197,510</u>	<u>\$ 133,510</u>
Expenditures:				
General Government				
Salaries and Benefits	\$ 77,008	\$ 79,808	\$ 78,874	\$ 934
Supplies	6,193	3,393		3,393
Training/Dues	3,000	3,000		3,000
Total General Government	<u>\$ 86,201</u>	<u>\$ 86,201</u>	<u>\$ 78,874</u>	<u>\$ 7,327</u>
Total Expenditures	<u>\$ 86,201</u>	<u>\$ 86,201</u>	<u>\$ 78,874</u>	<u>\$ 7,327</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (22,201)</u>	<u>\$ (22,201)</u>	<u>\$ 118,636</u>	<u>\$ 140,837</u>
Net Change in Fund Balances	\$ (22,201)	\$ (22,201)	\$ 118,636	\$ 140,837
Fund Balances - Beginning	<u>446,435</u>	<u>446,435</u>	<u>446,435</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 424,234</u>	<u>\$ 424,234</u>	<u>\$ 565,071</u>	<u>\$ 140,837</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-36

COURT HOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 115,111	\$ 115,111	\$ 179,380	\$ 64,269
Miscellaneous	60	60	4,660	4,600
Total Revenues	<u>\$ 115,171</u>	<u>\$ 115,171</u>	<u>\$ 184,040</u>	<u>\$ 68,869</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 100,127	\$ 100,127	\$ 96,720	\$ 3,407
Supplies	10,044	10,044	6,040	4,004
Training/Dues	5,000	5,000	1,050	3,950
Total Public Safety	<u>\$ 115,171</u>	<u>\$ 115,171</u>	<u>\$ 103,810</u>	<u>\$ 11,361</u>
Total Expenditures	<u>\$ 115,171</u>	<u>\$ 115,171</u>	<u>\$ 103,810</u>	<u>\$ 11,361</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 80,230</u>	<u>\$ 80,230</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 80,230	\$ 80,230
Fund Balances - Beginning	<u>99,349</u>	<u>99,349</u>	<u>99,349</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 99,349</u></u>	<u><u>\$ 99,349</u></u>	<u><u>\$ 179,579</u></u>	<u><u>\$ 80,230</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-37

COURT RECORD PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 48,000	\$ 48,000	\$ 141	\$ (47,859)
Investment Earnings	600	600	12,023	11,423
Total Revenues	<u>\$ 48,600</u>	<u>\$ 48,600</u>	<u>\$ 12,164</u>	<u>\$ (36,436)</u>
Expenditures:				
General Government				
Supplies	\$ 20,000	\$ 20,000	\$	\$ 20,000
Maintenance	5,000	5,000		5,000
Professional Contract Services	23,600	23,600	19,062	4,538
Total General Government	<u>\$ 48,600</u>	<u>\$ 48,600</u>	<u>\$ 19,062</u>	<u>\$ 29,538</u>
Total Expenditures	<u>\$ 48,600</u>	<u>\$ 48,600</u>	<u>\$ 19,062</u>	<u>\$ 29,538</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (6,898)</u>	<u>\$ (6,898)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ (6,898)	\$ (6,898)
Fund Balances - Beginning	<u>295,727</u>	<u>295,727</u>	<u>295,727</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 295,727</u></u>	<u><u>\$ 295,727</u></u>	<u><u>\$ 288,829</u></u>	<u><u>\$ (6,898)</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-38

TRUANCY PREVENTION & DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 20,000	\$ 20,000	\$ 14,348	\$ (5,652)
Investment Earnings	15	15	1,990	1,975
Total Revenues	<u>\$ 20,015</u>	<u>\$ 20,015</u>	<u>\$ 16,338</u>	<u>\$ (3,677)</u>
Expenditures:				
General Government				
Professional Contract Services	\$ 20,015	\$ 20,015	\$ 120	\$ 19,895
Total General Government	<u>\$ 20,015</u>	<u>\$ 20,015</u>	<u>\$ 120</u>	<u>\$ 19,895</u>
Total Expenditures	<u>\$ 20,015</u>	<u>\$ 20,015</u>	<u>\$ 120</u>	<u>\$ 19,895</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 16,218</u>	<u>\$ 16,218</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 16,218	\$ 16,218
Fund Balances - Beginning	<u>39,657</u>	<u>39,657</u>	<u>39,657</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 39,657</u>	<u>\$ 39,657</u>	<u>\$ 55,875</u>	<u>\$ 16,218</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-39

HISTORICAL COMMISSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Investment Earnings	\$ 600	\$ 600	\$ 596	\$ (4)
Total Revenues	\$ 600	\$ 600	\$ 596	\$ (4)
Expenditures:				
General Government				
Supplies	\$ 17,600	\$ 18,300	\$ 14,936	\$ 3,364
Training/Dues	700			0
Total General Government	\$ 18,300	\$ 18,300	\$ 14,936	\$ 3,364
Total Expenditures	\$ 18,300	\$ 18,300	\$ 14,936	\$ 3,364
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (17,700)	\$ (17,700)	\$ (14,340)	\$ 3,360
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 5,550	\$ 5,550	\$ 5,550	\$ 0
Total Other Financing Sources (Uses)	\$ 5,550	\$ 5,550	\$ 5,550	\$ 0
Net Change in Fund Balances	\$ (12,150)	\$ (12,150)	\$ (8,790)	\$ 3,360
Fund Balances - Beginning	16,007	16,007	16,007	0
Fund Balances - Ending	\$ 3,857	\$ 3,857	\$ 7,217	\$ 3,360

LUBBOCK COUNTY, TEXAS

EXHIBIT C-40

CHILD ABUSE PREVENTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 1,500	\$ 1,500	\$ 246	\$ (1,254)
Investment Earnings	25	25	180	155
Total Revenues	<u>\$ 1,525</u>	<u>\$ 1,525</u>	<u>\$ 426</u>	<u>\$ (1,099)</u>
Expenditures:				
General Government				
Professional Contract Services	\$ 1,525	\$ 1,525	\$ 1,525	\$ 0
Total General Government	<u>\$ 1,525</u>	<u>\$ 1,525</u>	<u>\$ 1,525</u>	<u>\$ 0</u>
Total Expenditures	<u>\$ 1,525</u>	<u>\$ 1,525</u>	<u>\$ 1,525</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,099)</u>	<u>\$ (1,099)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ (1,099)	\$ (1,099)
Fund Balances - Beginning	<u>4,984</u>	<u>4,984</u>	<u>4,984</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 4,984</u></u>	<u><u>\$ 4,984</u></u>	<u><u>\$ 3,885</u></u>	<u><u>\$ (1,099)</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-41

CO & DIST COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 3,300	\$ 3,300	\$ 4,177	\$ 877
Investment Earnings	300	300	3,532	3,232
Total Revenues	<u>\$ 3,600</u>	<u>\$ 3,600</u>	<u>\$ 7,709</u>	<u>\$ 4,109</u>
Expenditures:				
General Government				
Maintenance	\$ 4,500	\$ 4,500	\$	\$ 4,500
Total General Government	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 0</u>	<u>\$ 4,500</u>
Total Expenditures	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ 0</u>	<u>\$ 4,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (900)</u>	<u>\$ (900)</u>	<u>\$ 7,709</u>	<u>\$ 8,609</u>
Net Change in Fund Balances	\$ (900)	\$ (900)	\$ 7,709	\$ 8,609
Fund Balances - Beginning	<u>82,705</u>	<u>82,705</u>	<u>82,705</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 81,805</u>	<u>\$ 81,805</u>	<u>\$ 90,414</u>	<u>\$ 8,609</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-42

**DIST COURT RECORD TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 20,000	\$ 20,000	\$ 579	\$ (19,421)
Investment Earnings	500	500	4,055	3,555
Total Revenues	<u>\$ 20,500</u>	<u>\$ 20,500</u>	<u>\$ 4,634</u>	<u>\$ (15,866)</u>
Expenditures:				
Judicial				
Professional Contract Services	\$ 60,000	\$ 60,000	\$ 57,182	\$ 2,818
Total Judicial	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 57,182</u>	<u>\$ 2,818</u>
Total Expenditures	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 57,182</u>	<u>\$ 2,818</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (39,500)</u>	<u>\$ (39,500)</u>	<u>\$ (52,548)</u>	<u>\$ (13,048)</u>
Net Change in Fund Balances	\$ (39,500)	\$ (39,500)	\$ (52,548)	\$ (13,048)
Fund Balances - Beginning	<u>115,842</u>	<u>115,842</u>	<u>115,842</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 76,342</u>	<u>\$ 76,342</u>	<u>\$ 63,294</u>	<u>\$ (13,048)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-43

COUNTY CLERK ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 550,000	\$ 550,000	\$ 511,090	\$ (38,910)
Investment Earnings	10,000	10,000	165,482	155,482
Total Revenues	<u>\$ 560,000</u>	<u>\$ 560,000</u>	<u>\$ 676,572</u>	<u>\$ 116,572</u>
Expenditures:				
General Government				
Professional Contract Services	<u>\$ 1,480,000</u>	<u>\$ 1,480,000</u>	<u>\$ 211,824</u>	<u>\$ 1,268,176</u>
Total General Government	<u>\$ 1,480,000</u>	<u>\$ 1,480,000</u>	<u>\$ 211,824</u>	<u>\$ 1,268,176</u>
Total Expenditures	<u>\$ 1,480,000</u>	<u>\$ 1,480,000</u>	<u>\$ 211,824</u>	<u>\$ 1,268,176</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (920,000)</u>	<u>\$ (920,000)</u>	<u>\$ 464,748</u>	<u>\$ 1,384,748</u>
Net Change in Fund Balances	\$ (920,000)	\$ (920,000)	\$ 464,748	\$ 1,384,748
Fund Balances - Beginning	<u>3,770,007</u>	<u>3,770,007</u>	<u>3,770,007</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 2,850,007</u>	<u>\$ 2,850,007</u>	<u>\$ 4,234,755</u>	<u>\$ 1,384,748</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-44

COMMUNITY ECONOMIC DEVELOPMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 16,000	\$ 16,000	\$ 80,636	\$ 64,636
Investment Earnings	700	700	22,487	21,787
Total Revenues	<u>\$ 16,700</u>	<u>\$ 16,700</u>	<u>\$ 103,123</u>	<u>\$ 86,423</u>
Expenditures:				
General Government				
Supplies	\$	\$ 84,175	\$ 77,579	\$ 6,596
Professional Contract Services	24,710	37,235	35,779	1,456
Rental/Leases		3,000	2,445	555
Insurance/Bonds		300	252	48
Total General Government	<u>\$ 24,710</u>	<u>\$ 124,710</u>	<u>\$ 116,055</u>	<u>\$ 8,655</u>
Total Expenditures	<u>\$ 24,710</u>	<u>\$ 124,710</u>	<u>\$ 116,055</u>	<u>\$ 8,655</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (8,010)</u>	<u>\$ (108,010)</u>	<u>\$ (12,932)</u>	<u>\$ 95,078</u>
Net Change in Fund Balances	\$ (8,010)	\$ (108,010)	\$ (12,932)	\$ 95,078
Fund Balances - Beginning	<u>591,955</u>	<u>591,955</u>	<u>591,955</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 583,945</u>	<u>\$ 483,945</u>	<u>\$ 579,023</u>	<u>\$ 95,078</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-45

JP 1 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 6,500	\$ 6,500	\$ 4,931	\$ (1,569)
Investment Earnings	300	300	2,668	2,368
Total Revenues	<u>\$ 6,800</u>	<u>\$ 6,800</u>	<u>\$ 7,599</u>	<u>\$ 799</u>
Expenditures:				
Judicial				
Salaries and Benefits	\$ 18,301	\$ 18,301	\$	\$ 18,301
Supplies	5,000	5,000		5,000
Utilities	4,000	4,000	1,369	2,631
Training/Dues	1,500	1,500		1,500
Total Judicial	<u>\$ 28,801</u>	<u>\$ 28,801</u>	<u>\$ 1,369</u>	<u>\$ 27,432</u>
Total Expenditures	<u>\$ 28,801</u>	<u>\$ 28,801</u>	<u>\$ 1,369</u>	<u>\$ 27,432</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (22,001)</u>	<u>\$ (22,001)</u>	<u>\$ 6,230</u>	<u>\$ 28,231</u>
Net Change in Fund Balances	\$ (22,001)	\$ (22,001)	\$ 6,230	\$ 28,231
Fund Balances - Beginning	<u>61,974</u>	<u>61,974</u>	<u>61,974</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 39,973</u>	<u>\$ 39,973</u>	<u>\$ 68,204</u>	<u>\$ 28,231</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-46

JP 2 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 2,000	\$ 2,000	\$ 2,182	\$ 182
Investment Earnings	333	333	4,137	3,804
Total Revenues	<u>\$ 2,333</u>	<u>\$ 2,333</u>	<u>\$ 6,319</u>	<u>\$ 3,986</u>
Expenditures:				
Judicial				
Supplies	\$ 15,000	\$ 15,000	\$ 2,352	\$ 12,648
Training/Dues	5,000	5,000		5,000
Total Judicial	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 2,352</u>	<u>\$ 17,648</u>
Total Expenditures	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 2,352</u>	<u>\$ 17,648</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (17,667)</u>	<u>\$ (17,667)</u>	<u>\$ 3,967</u>	<u>\$ 21,634</u>
Net Change in Fund Balances	\$ (17,667)	\$ (17,667)	\$ 3,967	\$ 21,634
Fund Balances - Beginning	<u>98,515</u>	<u>98,515</u>	<u>98,515</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 80,848</u></u>	<u><u>\$ 80,848</u></u>	<u><u>\$ 102,482</u></u>	<u><u>\$ 21,634</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-47

JP 3 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Fees of Office	\$ 2,000	\$ 2,000	\$ 1,346	\$ (654)
Investment Earnings	101	101	1,187	1,086
Total Revenues	<u>\$ 2,101</u>	<u>\$ 2,101</u>	<u>\$ 2,533</u>	<u>\$ 432</u>
Expenditures:				
Judicial				
Supplies	\$ 18,218	\$ 18,218	\$ 5,089	\$ 13,129
Utilities	1,100	1,100	646	454
Training/Dues	1,200	1,200		1,200
Total Judicial	<u>\$ 20,518</u>	<u>\$ 20,518</u>	<u>\$ 5,735</u>	<u>\$ 14,783</u>
Total Expenditures	<u>\$ 20,518</u>	<u>\$ 20,518</u>	<u>\$ 5,735</u>	<u>\$ 14,783</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (18,417)</u>	<u>\$ (18,417)</u>	<u>\$ (3,202)</u>	<u>\$ 15,215</u>
Net Change in Fund Balances	\$ (18,417)	\$ (18,417)	\$ (3,202)	\$ 15,215
Fund Balances - Beginning	<u>30,767</u>	<u>30,767</u>	<u>30,767</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 12,350</u></u>	<u><u>\$ 12,350</u></u>	<u><u>\$ 27,565</u></u>	<u><u>\$ 15,215</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-48

JP 4 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 7,330	\$ 7,330	\$ 4,473	\$ (2,857)
Investment Earnings	300	300	4,280	3,980
Total Revenues	<u>\$ 7,630</u>	<u>\$ 7,630</u>	<u>\$ 8,753</u>	<u>\$ 1,123</u>
Expenditures:				
Judicial				
Salaries and Benefits	\$	\$ 20,000	\$ 9,333	\$ 10,667
Supplies	6,050	6,050		6,050
Training/Dues	2,500	2,500		2,500
Total Judicial	<u>\$ 8,550</u>	<u>\$ 28,550</u>	<u>\$ 9,333</u>	<u>\$ 19,217</u>
Total Expenditures	<u>\$ 8,550</u>	<u>\$ 28,550</u>	<u>\$ 9,333</u>	<u>\$ 19,217</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (920)</u>	<u>\$ (20,920)</u>	<u>\$ (580)</u>	<u>\$ 20,340</u>
Net Change in Fund Balances	\$ (920)	\$ (20,920)	\$ (580)	\$ 20,340
Fund Balances - Beginning	<u>102,015</u>	<u>102,015</u>	<u>102,015</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 101,095</u>	<u>\$ 81,095</u>	<u>\$ 101,435</u>	<u>\$ 20,340</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-49

COURT FACILITY FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 95,000	\$ 95,000	\$ 101,220	\$ 6,220
Investment Earnings			5,305	5,305
Total Revenues	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 106,525</u>	<u>\$ 11,525</u>
Expenditures:				
Judicial				
Professional Contract Services	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$</u>	<u>\$ 95,000</u>
Total Judicial	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 0</u>	<u>\$ 95,000</u>
Total Expenditures	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 0</u>	<u>\$ 95,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 106,525</u>	<u>\$ 106,525</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 106,525</u>	<u>\$ 106,525</u>
Fund Balances - Beginning	<u>70,795</u>	<u>70,795</u>	<u>70,795</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 70,795</u></u>	<u><u>\$ 70,795</u></u>	<u><u>\$ 177,320</u></u>	<u><u>\$ 106,525</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-50

JUDICIAL EDUCATION & SUPPORT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 5,568	\$ 5,568	\$ 5,035	\$ (533)
Investment Earnings			288	288
Total Revenues	<u>\$ 5,568</u>	<u>\$ 5,568</u>	<u>\$ 5,323</u>	<u>\$ (245)</u>
Expenditures:				
Judicial				
Training/Dues	\$ 5,568	\$ 5,568	\$	\$ 5,568
Total Judicial	<u>\$ 5,568</u>	<u>\$ 5,568</u>	<u>\$ 0</u>	<u>\$ 5,568</u>
Total Expenditures	<u>\$ 5,568</u>	<u>\$ 5,568</u>	<u>\$ 0</u>	<u>\$ 5,568</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,323</u>	<u>\$ 5,323</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 5,323	\$ 5,323
Fund Balances - Beginning	<u>4,040</u>	<u>4,040</u>	<u>4,040</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 4,040</u>	<u>\$ 4,040</u>	<u>\$ 9,363</u>	<u>\$ 5,323</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-51

LANGUAGE ACCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 33,414	\$ 33,414	\$ 38,268	\$ 4,854
Investment Earnings			1,981	1,981
Total Revenues	<u>\$ 33,414</u>	<u>\$ 33,414</u>	<u>\$ 40,249</u>	<u>\$ 6,835</u>
Expenditures:				
Judicial				
Professional Contract Services	<u>\$ 33,414</u>	<u>\$ 33,414</u>	<u>\$</u>	<u>\$ 33,414</u>
Total Judicial	<u>\$ 33,414</u>	<u>\$ 33,414</u>	<u>\$ 0</u>	<u>\$ 33,414</u>
Total Expenditures	<u>\$ 33,414</u>	<u>\$ 33,414</u>	<u>\$ 0</u>	<u>\$ 33,414</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 40,249</u>	<u>\$ 40,249</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 40,249</u>	<u>\$ 40,249</u>
Fund Balances - Beginning	<u>25,513</u>	<u>25,513</u>	<u>25,513</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 25,513</u></u>	<u><u>\$ 25,513</u></u>	<u><u>\$ 65,762</u></u>	<u><u>\$ 40,249</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-52

SHERIFF CONTRABAND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fines and Forfeitures	\$ 250,000	\$ 250,000	\$ 183,085	\$ (66,915)
Investment Earnings	3,500	3,500	22,578	19,078
Miscellaneous	10,000	10,000		(10,000)
Total Revenues	<u>\$ 263,500</u>	<u>\$ 263,500</u>	<u>\$ 205,663</u>	<u>\$ (57,837)</u>
Expenditures:				
Public Safety				
Supplies	\$ 58,000	\$ 58,000	\$ 34,469	\$ 23,531
Training/Dues	15,000	15,000		15,000
Other	152,000	152,000	107,726	44,274
Total Public Safety	<u>\$ 225,000</u>	<u>\$ 225,000</u>	<u>\$ 142,195</u>	<u>\$ 82,805</u>
Capital Outlay	165,000	265,000	232,540	32,460
Total Expenditures	<u>\$ 390,000</u>	<u>\$ 490,000</u>	<u>\$ 374,735</u>	<u>\$ 115,265</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (126,500)</u>	<u>\$ (226,500)</u>	<u>\$ (169,072)</u>	<u>\$ 57,428</u>
Net Change in Fund Balances	\$ (126,500)	\$ (226,500)	\$ (169,072)	\$ 57,428
Fund Balances - Beginning	<u>589,170</u>	<u>589,170</u>	<u>589,170</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 462,670</u>	<u>\$ 362,670</u>	<u>\$ 420,098</u>	<u>\$ 57,428</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-53

**INMATE SUPPLY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 14,000	\$ 14,000	\$ 178,410	\$ 164,410
Miscellaneous	1,100,000	1,100,000	1,238,041	138,041
Total Revenues	<u>\$ 1,114,000</u>	<u>\$ 1,114,000</u>	<u>\$ 1,416,451</u>	<u>\$ 302,451</u>
Expenditures:				
Public Safety				
Supplies	\$ 182,000	\$ 262,000	\$ 200,116	\$ 61,884
Maintenance	22,000	22,000		22,000
Professional Contract Services	900,000	900,000	803,698	96,302
Total Public Safety	<u>\$ 1,104,000</u>	<u>\$ 1,184,000</u>	<u>\$ 1,003,814</u>	<u>\$ 180,186</u>
Capital Outlay	10,000	110,000	95,789	14,211
Total Expenditures	<u>\$ 1,114,000</u>	<u>\$ 1,294,000</u>	<u>\$ 1,099,603</u>	<u>\$ 194,397</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (180,000)</u>	<u>\$ 316,848</u>	<u>\$ 496,848</u>
Net Change in Fund Balances	\$ 0	\$ (180,000)	\$ 316,848	\$ 496,848
Fund Balances - Beginning	<u>4,409,209</u>	<u>4,409,209</u>	<u>4,409,209</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 4,409,209</u>	<u>\$ 4,229,209</u>	<u>\$ 4,726,057</u>	<u>\$ 496,848</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-54

VINE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 30,171	\$ 30,171	\$ 29,403	\$ (768)
Total Revenues	<u>\$ 30,171</u>	<u>\$ 30,171</u>	<u>\$ 29,403</u>	<u>\$ (768)</u>
Expenditures:				
Public Safety				
Supplies	\$ 30,171	\$ 30,171	\$ 29,403	\$ 768
Total Public Safety	<u>\$ 30,171</u>	<u>\$ 30,171</u>	<u>\$ 29,403</u>	<u>\$ 768</u>
Total Expenditures	<u>\$ 30,171</u>	<u>\$ 30,171</u>	<u>\$ 29,403</u>	<u>\$ 768</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-55

HOMELAND SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 150,700	\$ 160,705	\$ 103,912	\$ (56,793)
Total Revenues	<u>\$ 150,700</u>	<u>\$ 160,705</u>	<u>\$ 103,912</u>	<u>\$ (56,793)</u>
Expenditures:				
Public Safety				
Supplies	\$ 12,700	\$ 35,423	\$ 30,531	\$ 4,892
Total Public Safety	\$ 12,700	\$ 35,423	\$ 30,531	\$ 4,892
Capital Outlay	138,000	125,282	73,381	51,901
Total Expenditures	<u>\$ 150,700</u>	<u>\$ 160,705</u>	<u>\$ 103,912</u>	<u>\$ 56,793</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-56

HAZARD MITIGATION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 243,600	\$ 243,600	\$ 17,071	\$ (226,529)
Total Revenues	<u>\$ 243,600</u>	<u>\$ 243,600</u>	<u>\$ 17,071</u>	<u>\$ (226,529)</u>
Expenditures:				
Public Safety				
Professional Contract Services	\$ 185,600	\$ 185,600	\$ 17,071	\$ 168,529
Other	58,000	58,000		58,000
Total Public Safety	<u>\$ 243,600</u>	<u>\$ 243,600</u>	<u>\$ 17,071</u>	<u>\$ 226,529</u>
Total Expenditures	<u>\$ 243,600</u>	<u>\$ 243,600</u>	<u>\$ 17,071</u>	<u>\$ 226,529</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-57

PROJECT SAFE NEIGHBORHOOD
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 81,753	\$ 81,753	\$	\$ (81,753)
Total Revenues	<u>\$ 81,753</u>	<u>\$ 81,753</u>	<u>\$ 0</u>	<u>\$ (81,753)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 18,449	\$ 18,449	\$	\$ 18,449
Supplies	31,127	31,127		31,127
Professional Contract Services	<u>20,700</u>	<u>20,700</u>		<u>20,700</u>
Total Public Safety	<u>\$ 70,276</u>	<u>\$ 70,276</u>	<u>\$ 0</u>	<u>\$ 70,276</u>
Capital Outlay	<u>11,477</u>	<u>11,477</u>		<u>11,477</u>
Total Expenditures	<u>\$ 81,753</u>	<u>\$ 81,753</u>	<u>\$ 0</u>	<u>\$ 81,753</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-58

LEOSE SHERIFF
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 20,934	\$ (29,066)
Investment Earnings	500	500	6,872	6,372
Total Revenues	<u>\$ 50,500</u>	<u>\$ 50,500</u>	<u>\$ 27,806</u>	<u>\$ (22,694)</u>
Expenditures:				
Public Safety				
Training/Dues	\$ 50,000	\$ 50,000	\$ 10,577	\$ 39,423
Total Public Safety	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 10,577</u>	<u>\$ 39,423</u>
Capital Outlay	75,000	75,000		75,000
Total Expenditures	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ 10,577</u>	<u>\$ 114,423</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (74,500)</u>	<u>\$ (74,500)</u>	<u>\$ 17,229</u>	<u>\$ 91,729</u>
Net Change in Fund Balances	\$ (74,500)	\$ (74,500)	\$ 17,229	\$ 91,729
Fund Balances - Beginning	<u>156,253</u>	<u>156,253</u>	<u>156,253</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 81,753</u></u>	<u><u>\$ 81,753</u></u>	<u><u>\$ 173,482</u></u>	<u><u>\$ 91,729</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-59

SHERIFF COMMISSARY SALARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 771,814	\$ 771,814	\$ 797,155	\$ 25,341
Total Revenues	<u>\$ 771,814</u>	<u>\$ 771,814</u>	<u>\$ 797,155</u>	<u>\$ 25,341</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 771,814	\$ 771,814	\$ 815,806	\$ (43,992)
Total Public Safety	<u>\$ 771,814</u>	<u>\$ 771,814</u>	<u>\$ 815,806</u>	<u>\$ (43,992)</u>
Total Expenditures	<u>\$ 771,814</u>	<u>\$ 771,814</u>	<u>\$ 815,806</u>	<u>\$ (43,992)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ (18,651)	\$ (18,651)
Net Change in Fund Balances	\$ 0	\$ 0	\$ (18,651)	\$ (18,651)
Fund Balances - Beginning	<u>235,751</u>	<u>235,751</u>	<u>235,751</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 235,751</u>	<u>\$ 235,751</u>	<u>\$ 217,100</u>	<u>\$ (18,651)</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-60

LECD GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$	\$ 11,799	\$ 11,641	\$ (158)
Total Revenues	\$ <u>0</u>	\$ <u>11,799</u>	\$ <u>11,641</u>	\$ <u>(158)</u>
Expenditures:				
Public Safety				
Training/Dues	\$	\$ 8,865	\$ 8,707	\$ 158
Professional Contract Services		<u>2,934</u>	<u>2,934</u>	<u>0</u>
Total Public Safety	\$ <u>0</u>	\$ <u>11,799</u>	\$ <u>11,641</u>	\$ <u>158</u>
Total Expenditures	\$ <u>0</u>	\$ <u>11,799</u>	\$ <u>11,641</u>	\$ <u>158</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-61

TAG GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 1,859,810	\$ 1,859,810	\$ 1,584,000	\$ (275,810)
Total Revenues	<u>\$ 1,859,810</u>	<u>\$ 1,859,810</u>	<u>\$ 1,584,000</u>	<u>\$ (275,810)</u>
Expenditures:				
Public Safety				
Salaries and Benefits	\$ 325,772	\$ 328,433	\$ 327,807	\$ 626
Supplies	124,758	655,806	647,025	8,781
Utilities	81,848	99,018	78,698	20,320
Training/Dues	87,044	97,315	74,424	22,891
Professional Contract Services	37,485	37,485	22,227	15,258
Rental/Leases	139,475	153,425	144,099	9,326
Other	64,750	54,203	32,257	21,946
Total Public Safety	<u>\$ 861,132</u>	<u>\$ 1,425,685</u>	<u>\$ 1,326,537</u>	<u>\$ 99,148</u>
Capital Outlay	998,678	434,125	257,463	176,662
Total Expenditures	<u>\$ 1,859,810</u>	<u>\$ 1,859,810</u>	<u>\$ 1,584,000</u>	<u>\$ 275,810</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-62

**CDA BUSINESS CRIMES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Fees of Office	\$ 60,000	\$ 60,000	\$ 27,774	\$ (32,226)
Investment Earnings	380	380	4,757	4,377
Miscellaneous	48,120	48,120	30,392	(17,728)
Total Revenues	<u>\$ 108,500</u>	<u>\$ 108,500</u>	<u>\$ 62,923</u>	<u>\$ (45,577)</u>
Expenditures:				
Legal				
Supplies	\$ 73,000	\$ 48,000	\$ 6,940	\$ 41,060
Maintenance	5,000	5,000	354	4,646
Training/Dues	5,500	5,500	4,587	913
Professional Contract Services	25,000	50,000	27,229	22,771
Total Legal	<u>\$ 108,500</u>	<u>\$ 108,500</u>	<u>\$ 39,110</u>	<u>\$ 69,390</u>
Total Expenditures	<u>\$ 108,500</u>	<u>\$ 108,500</u>	<u>\$ 39,110</u>	<u>\$ 69,390</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 23,813</u>	<u>\$ 23,813</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 23,813	\$ 23,813
Fund Balances - Beginning	<u>92,296</u>	<u>92,296</u>	<u>92,296</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 92,296</u></u>	<u><u>\$ 92,296</u></u>	<u><u>\$ 116,109</u></u>	<u><u>\$ 23,813</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-63

CDA CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 500	\$ 500	\$ 6,209	\$ 5,709
Miscellaneous	76,000	76,000	95,191	19,191
Total Revenues	<u>\$ 76,500</u>	<u>\$ 76,500</u>	<u>\$ 101,400</u>	<u>\$ 24,900</u>
Expenditures:				
Legal				
Other	\$ 76,500	\$ 101,500	\$ 90,113	\$ 11,387
Total Legal	<u>\$ 76,500</u>	<u>\$ 101,500</u>	<u>\$ 90,113</u>	<u>\$ 11,387</u>
Total Expenditures	<u>\$ 76,500</u>	<u>\$ 101,500</u>	<u>\$ 90,113</u>	<u>\$ 11,387</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ (25,000)</u>	<u>\$ 11,287</u>	<u>\$ 36,287</u>
Net Change in Fund Balances	\$ 0	\$ (25,000)	\$ 11,287	\$ 36,287
Fund Balances - Beginning	<u>112,328</u>	<u>112,328</u>	<u>112,328</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 112,328</u>	<u>\$ 87,328</u>	<u>\$ 123,615</u>	<u>\$ 36,287</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-64

SOUTH PLAINS AUTO THEFT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Intergovernmental	\$ 446,785	\$ 449,563	\$ 463,303	\$ 13,740
Miscellaneous	227,158	239,658	245,792	6,134
Total Revenues	<u>\$ 673,943</u>	<u>\$ 689,221</u>	<u>\$ 709,095</u>	<u>\$ 19,874</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 586,018	\$ 608,359	\$ 615,174	\$ (6,815)
Supplies	144,940	171,035	174,496	(3,461)
Training/Dues	9,100	11,288	16,360	(5,072)
Professional Contract Services	124,998	124,998	131,717	(6,719)
Total Legal	<u>\$ 865,056</u>	<u>\$ 915,680</u>	<u>\$ 937,747</u>	<u>\$ (22,067)</u>
Capital Outlay	30,160	22,300	22,300	0
Total Expenditures	<u>\$ 895,216</u>	<u>\$ 937,980</u>	<u>\$ 960,047</u>	<u>\$ (22,067)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (221,273)</u>	<u>\$ (248,759)</u>	<u>\$ (250,952)</u>	<u>\$ (2,193)</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 221,273</u>	<u>\$ 248,759</u>	<u>\$ 250,952</u>	<u>\$ 2,193</u>
Total Other Financing Sources (Uses)	<u>\$ 221,273</u>	<u>\$ 248,759</u>	<u>\$ 250,952</u>	<u>\$ 2,193</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-65

JAG GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 153,256	\$ 258,203	\$ 151,429	\$ (106,774)
Investment Earnings		3,163	1,895	(1,268)
Total Revenues	<u>\$ 153,256</u>	<u>\$ 261,366</u>	<u>\$ 153,324</u>	<u>\$ (108,042)</u>
Expenditures:				
Legal				
Other	\$ 143,256	\$ 194,316	\$ 84,016	\$ 110,300
Total Legal	<u>\$ 143,256</u>	<u>\$ 194,316</u>	<u>\$ 84,016</u>	<u>\$ 110,300</u>
Capital Outlay	10,000	67,050	69,308	(2,258)
Total Expenditures	<u>\$ 153,256</u>	<u>\$ 261,366</u>	<u>\$ 153,324</u>	<u>\$ 108,042</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-66

CDA BORDER PROSECUTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 149,762	\$ 149,762	\$ 52,893	\$ (96,869)
Total Revenues	<u>\$ 149,762</u>	<u>\$ 149,762</u>	<u>\$ 52,893</u>	<u>\$ (96,869)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 149,762	\$ 149,762	\$ 52,893	\$ 96,869
Total Public Safety	<u>\$ 149,762</u>	<u>\$ 149,762</u>	<u>\$ 52,893</u>	<u>\$ 96,869</u>
Total Expenditures	<u>\$ 149,762</u>	<u>\$ 149,762</u>	<u>\$ 52,893</u>	<u>\$ 96,869</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-67

CDA VICTIM ADVOCACY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Intergovernmental	\$ 124,086	\$ 124,086	\$ 114,814	\$ (9,272)
Total Revenues	<u>\$ 124,086</u>	<u>\$ 124,086</u>	<u>\$ 114,814</u>	<u>\$ (9,272)</u>
Expenditures:				
Legal				
Salaries and Benefits	\$ 144,845	\$ 144,845	\$ 142,467	\$ 2,378
Training/Dues	10,263	10,263	1,051	9,212
Total Legal	<u>\$ 155,108</u>	<u>\$ 155,108</u>	<u>\$ 143,518</u>	<u>\$ 11,590</u>
Total Expenditures	<u>\$ 155,108</u>	<u>\$ 155,108</u>	<u>\$ 143,518</u>	<u>\$ 11,590</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (31,022)</u>	<u>\$ (31,022)</u>	<u>\$ (28,704)</u>	<u>\$ 2,318</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 31,022	\$ 31,022	\$ 28,704	\$ (2,318)
Total Other Financing Sources (Uses)	<u>\$ 31,022</u>	<u>\$ 31,022</u>	<u>\$ 28,704</u>	<u>\$ (2,318)</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-68

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
SEPTEMBER 30, 2023

ASSETS	Unlimited Tax Road Bonds 2019	Refunding Bonds Series 2021	Special Tax Revenue Bonds 2020	Total Nonmajor Debt Service Funds (See Exhibit C-1)
Assets:				
Cash and Cash Equivalents	\$ 221,848	\$ 1,966,794	\$ 445,761	\$ 2,634,403
Investments	104,409	925,633	209,789	1,239,831
Receivables (Net of Allowance for Uncollectibles)	<u>13,054</u>	<u>47,657</u>	<u>1,001</u>	<u>61,712</u>
Total Assets	<u>\$ 339,311</u>	<u>\$ 2,940,084</u>	<u>\$ 656,551</u>	<u>\$ 3,935,946</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
Liabilities:				
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Deferred Inflows of Resources:				
Unavailable Revenue - Property Taxes	\$ 10,447	\$ 35,844	\$ 0	\$ 46,291
Total Deferred Inflows of Resources	<u>\$ 10,447</u>	<u>\$ 35,844</u>	<u>\$ 0</u>	<u>\$ 46,291</u>
Fund Balances:				
Restricted Fund Balances:				
Restricted for Debt Service	\$ 328,864	2,904,240	\$ 656,551	\$ 3,889,655
Total Fund Balances	<u>\$ 328,864</u>	<u>\$ 2,904,240</u>	<u>\$ 656,551</u>	<u>\$ 3,889,655</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 339,311</u>	<u>\$ 2,940,084</u>	<u>\$ 656,551</u>	<u>\$ 3,935,946</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-69

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Refunding Bonds Series 2016	Unlimited Tax Road Bond 2019	Refunding Bonds Series 2021	Special Tax Revenue Bonds 2020	Total Nonmajor Debt Service Funds (See Exhibit C-2)
Revenue:					
Taxes					
General Property Taxes	\$ 6,085,022	\$ 2,082,183	\$ 1,061,602	\$	\$ 9,228,807
Investment Earnings	64,708	25,235	58,697	43,063	191,703
Total Revenue	<u>\$ 6,149,730</u>	<u>\$ 2,107,418</u>	<u>\$ 1,120,299</u>	<u>\$ 43,063</u>	<u>\$ 9,420,510</u>
Expenditures:					
Debt Service					
Principal	\$ 5,595,000	\$ 695,000	\$ 670,000	\$ 470,000	\$ 7,430,000
Interest	140,193	1,192,463	72,200	135,178	1,540,034
Total Expenditures	<u>\$ 5,735,193</u>	<u>\$ 1,887,463</u>	<u>\$ 742,200</u>	<u>\$ 605,178</u>	<u>\$ 8,970,034</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 414,537</u>	<u>\$ 219,955</u>	<u>\$ 378,099</u>	<u>\$ (562,115)</u>	<u>\$ 450,476</u>
Other Financing Sources (Uses):					
Transfers In (Out)	<u>\$ (2,445,406)</u>	<u>\$</u>	<u>\$ 2,445,406</u>	<u>\$ 599,740</u>	<u>\$ 599,740</u>
Total Other Financing Sources (Uses)	<u>\$ (2,445,406)</u>	<u>\$ 0</u>	<u>\$ 2,445,406</u>	<u>\$ 599,740</u>	<u>\$ 599,740</u>
Net Change in Fund Balances	\$ (2,030,869)	\$ 219,955	\$ 2,823,505	\$ 37,625	\$ 1,050,216
Fund Balances - Beginning	<u>2,030,869</u>	<u>108,909</u>	<u>80,735</u>	<u>618,926</u>	<u>2,839,439</u>
Fund Balances - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 328,864</u></u>	<u><u>\$ 2,904,240</u></u>	<u><u>\$ 656,551</u></u>	<u><u>\$ 3,889,655</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-70

REFUNDING BONDS SERIES 2016
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes:				
General Property Taxes	\$ 5,725,375	\$ 5,725,375	\$ 6,085,022	\$ 359,647
Investment Earnings	10,000	10,000	64,708	54,708
Total Revenues	<u>\$ 5,735,375</u>	<u>\$ 5,735,375</u>	<u>\$ 6,149,730</u>	<u>\$ 414,355</u>
Expenditures:				
Debt Service:				
Principal	\$ 5,595,000	\$ 5,595,000	\$ 5,595,000	\$ 0
Interest and Fiscal Charges	140,375	140,375	140,193	182
Total Expenditures	<u>\$ 5,735,375</u>	<u>\$ 5,735,375</u>	<u>\$ 5,735,193</u>	<u>\$ 182</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 414,537</u>	<u>\$ 414,537</u>
Other Financing Sources:				
Transfers Out	<u>\$ 0</u>	<u>\$ (2,445,407)</u>	<u>\$ (2,445,406)</u>	<u>\$ 1</u>
Total Other Financing Sources	<u>\$ 0</u>	<u>\$ (2,445,407)</u>	<u>\$ (2,445,406)</u>	<u>\$ 1</u>
Net Change in Fund Balances	\$ 0	\$ (2,445,407)	\$ (2,030,869)	\$ 414,538
Fund Balances - Beginning	<u>2,030,869</u>	<u>2,030,869</u>	<u>2,030,869</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 2,030,869</u></u>	<u><u>\$ (414,538)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 414,538</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-71

UNLIMITED TAX ROAD BOND 2019
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 1,886,863	\$ 1,886,863	\$ 2,082,183	\$ 195,320
Investment Earnings	1,200	1,200	25,235	24,035
Total Revenues	<u>\$ 1,888,063</u>	<u>\$ 1,888,063</u>	<u>\$ 2,107,418</u>	<u>\$ 219,355</u>
Debt Service:				
Principal	\$ 695,000	\$ 695,000	\$ 695,000	\$ 0
Interest and Fiscal Charges	1,193,063	1,193,063	1,192,463	600
Total Expenditures	<u>\$ 1,888,063</u>	<u>\$ 1,888,063</u>	<u>\$ 1,887,463</u>	<u>\$ 600</u>
Excess of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 219,955</u>	<u>\$ 219,955</u>
Net Change in Fund Balances	\$ 0	\$ 0	\$ 219,955	\$ 219,955
Fund Balances - Beginning	<u>108,909</u>	<u>108,909</u>	<u>108,909</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 108,909</u>	<u>\$ 108,909</u>	<u>\$ 328,864</u>	<u>\$ 219,955</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-72

REFUNDING BONDS SERIES 2021
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Taxes				
General Property Taxes	\$ 742,250	\$ 742,250	\$ 1,061,602	\$ 319,352
Investment Earnings	50	50	58,697	58,647
Miscellaneous			0	0
Total Revenues	<u>\$ 742,300</u>	<u>\$ 742,300</u>	<u>\$ 1,120,299</u>	<u>\$ 377,999</u>
Expenditures:				
Debt Service:				
Principal	\$ 670,000	\$ 670,000	\$ 670,000	\$ 0
Interest and Fiscal Charges	72,300	72,300	72,200	100
Total Expenditures	<u>\$ 742,300</u>	<u>\$ 742,300</u>	<u>\$ 742,200</u>	<u>\$ 100</u>
Excess of Revenues Over Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 378,099</u>	<u>\$ 378,099</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 0</u>	<u>\$ 2,445,407</u>	<u>\$ 2,445,406</u>	<u>\$ (1)</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 2,445,407</u>	<u>\$ 2,445,406</u>	<u>\$ (1)</u>
Net Change in Fund Balances	\$ 0	\$ 2,445,407	\$ 2,823,505	\$ 378,098
Fund Balances - Beginning	<u>80,735</u>	<u>80,735</u>	<u>80,735</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 80,735</u></u>	<u><u>\$ 2,526,142</u></u>	<u><u>\$ 2,904,240</u></u>	<u><u>\$ 378,098</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-73

SPECIAL TAX REVENUE BONDS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$	\$	\$ 43,063	\$ 43,063
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 43,063</u>	<u>\$ 43,063</u>
Expenditures:				
Debt Service:				
Principal	\$ 470,000	\$ 470,000	\$ 470,000	\$ 0
Interest and Fiscal Charges	<u>135,278</u>	<u>135,278</u>	<u>135,178</u>	<u>100</u>
Total Expenditures	<u>\$ 605,278</u>	<u>\$ 605,278</u>	<u>\$ 605,178</u>	<u>\$ 100</u>
Excess of Revenues Over Expenditures	<u>\$ (605,278)</u>	<u>\$ (605,278)</u>	<u>\$ (562,115)</u>	<u>\$ 43,163</u>
Other Financing Sources (Uses):				
Transfers In (Out)	<u>\$ 599,740</u>	<u>\$ 599,740</u>	<u>\$ 599,740</u>	<u>\$ 0</u>
Total Other Financing Sources (Uses)	<u>\$ 599,740</u>	<u>\$ 599,740</u>	<u>\$ 599,740</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (5,538)	\$ (5,538)	\$ 37,625	\$ 43,163
Fund Balances - Beginning	<u>618,926</u>	<u>618,926</u>	<u>618,926</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 613,388</u>	<u>\$ 613,388</u>	<u>\$ 656,551</u>	<u>\$ 43,163</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-74

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
SEPTEMBER 30, 2023

ASSETS	<u>MPO Road Construction</u>	<u>CRTC Renovations #2</u>	<u>Permanent Improvement</u>	<u>Venue Capital Project</u>	<u>Total Nonmajor Capital Projects Funds (See Exhibit C-1)</u>
Assets:					
Cash and Cash Equivalents	\$ 375,123	\$ 2,016,286	\$ 3,405,387	\$ 302,508	\$ 6,099,304
Restricted Cash			905,382		905,382
Investments	176,545	948,925	1,602,678	142,369	2,870,517
Receivables (Net of Allowance for Uncollectibles)	<u>843</u>	<u>4,531</u>	<u>24,417</u>	<u>680</u>	<u>30,471</u>
Total Assets	<u>\$ 552,511</u>	<u>\$ 2,969,742</u>	<u>\$ 5,937,864</u>	<u>\$ 445,557</u>	<u>\$ 9,905,674</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
Liabilities:					
Accounts Payable	<u>\$ 292,747</u>	<u>\$ 497,677</u>	<u>\$ 1,173,442</u>	<u>\$ 265,732</u>	<u>\$ 2,229,598</u>
Total Liabilities	<u>\$ 292,747</u>	<u>\$ 497,677</u>	<u>\$ 1,173,442</u>	<u>\$ 265,732</u>	<u>\$ 2,229,598</u>
DEFERRED INFLOWS OF RESOURCES:					
Unavailable Revenue - Property Taxes	<u>\$</u>	<u>\$</u>	<u>\$ 13,902</u>	<u>\$</u>	<u>\$ 13,902</u>
Total Deferred Inflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 13,902</u>	<u>\$ 0</u>	<u>\$ 13,902</u>
Fund Balances:					
Restricted for Capital Projects	<u>\$ 259,764</u>	<u>\$ 2,472,065</u>	<u>\$ 4,750,520</u>	<u>\$ 179,825</u>	<u>\$ 7,662,174</u>
Total Fund Balances	<u>\$ 259,764</u>	<u>\$ 2,472,065</u>	<u>\$ 4,750,520</u>	<u>\$ 179,825</u>	<u>\$ 7,662,174</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 552,511</u>	<u>\$ 2,969,742</u>	<u>\$ 5,937,864</u>	<u>\$ 445,557</u>	<u>\$ 9,905,674</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-75

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECT FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2023

	MPO Road Construction	CRTC Renovations #2	Permanent Improvement	Venue Capital Project	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:					
General Property Taxes	\$	\$	\$ 2,772,903	\$	\$ 2,772,903
Investment Earnings	41,656	86,508	389,672	23,940	541,776
Miscellaneous			483,732		483,732
Total Revenue	<u>\$ 41,656</u>	<u>\$ 86,508</u>	<u>\$ 3,646,307</u>	<u>\$ 23,940</u>	<u>\$ 3,798,411</u>
Expenditures:					
Current					
Facilities	\$	\$	\$ 47,646	\$	\$ 47,646
Capital Outlay	1,339,461	672,507	10,008,617	1,283,974	13,304,559
Debt Service					
Principal			956,055		956,055
Interest			702,642		702,642
Total Expenditures	<u>\$ 1,339,461</u>	<u>\$ 672,507</u>	<u>\$ 11,714,960</u>	<u>\$ 1,283,974</u>	<u>\$ 15,010,902</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (1,297,805)</u>	<u>\$ (585,999)</u>	<u>\$ (8,068,653)</u>	<u>\$ (1,260,034)</u>	<u>\$ (11,212,491)</u>
Other Financing Sources (Uses):					
Transfers In (Out)	<u>\$ 1,410,100</u>	<u>\$ 1,010,000</u>	<u>\$ 3,656,636</u>	<u>\$ 745,530</u>	<u>\$ 6,822,266</u>
Total Other Financing Sources (Uses)	<u>\$ 1,410,100</u>	<u>\$ 1,010,000</u>	<u>\$ 3,656,636</u>	<u>\$ 745,530</u>	<u>\$ 6,822,266</u>
Net Change in Fund Balances	\$ 112,295	\$ 424,001	\$ (4,412,017)	\$ (514,504)	\$ (4,390,225)
Fund Balances - Beginning	<u>147,469</u>	<u>2,048,064</u>	<u>9,162,537</u>	<u>694,329</u>	<u>12,052,399</u>
Fund Balances - Ending	<u><u>\$ 259,764</u></u>	<u><u>\$ 2,472,065</u></u>	<u><u>\$ 4,750,520</u></u>	<u><u>\$ 179,825</u></u>	<u><u>\$ 7,662,174</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-76

MPO ROAD CONSTRUCTION
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Investment Earnings	\$ 100	\$ 100	\$ 41,656	\$ 41,556
Total Revenues	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 41,656</u>	<u>\$ 41,556</u>
Expenditures:				
Capital Outlay	\$ 1,410,200	\$ 1,977,179	\$ 1,339,461	\$ 637,718
Total Expenditures	<u>\$ 1,410,200</u>	<u>\$ 1,977,179</u>	<u>\$ 1,339,461</u>	<u>\$ 637,718</u>
Excess of Revenues Over Expenditures	<u>\$ (1,410,100)</u>	<u>\$ (1,977,079)</u>	<u>\$ (1,297,805)</u>	<u>\$ 679,274</u>
Other Financing Sources (Uses):				
Transfers In	\$ 1,410,100	\$ 1,976,897	\$ 1,410,100	\$ (566,797)
Total Other Financing Sources (Uses)	<u>\$ 1,410,100</u>	<u>\$ 1,976,897</u>	<u>\$ 1,410,100</u>	<u>\$ (566,797)</u>
Net Change in Fund Balances	\$ 0	\$ (182)	\$ 112,295	\$ 112,477
Fund Balances - Beginning	<u>147,469</u>	<u>147,469</u>	<u>147,469</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 147,469</u>	<u>\$ 147,287</u>	<u>\$ 259,764</u>	<u>\$ 112,477</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-77

**CRTC RENOVATIONS #2
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ 4,000	\$ 4,000	\$ 86,508	\$ 82,508
Total Revenues	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 86,508</u>	<u>\$ 82,508</u>
Expenditures:				
Capital Outlay	\$ 2,914,000	\$ 2,914,000	\$ 672,507	\$ 2,241,493
Total Expenditures	<u>\$ 2,914,000</u>	<u>\$ 2,914,000</u>	<u>\$ 672,507</u>	<u>\$ 2,241,493</u>
Excess of Revenues Over Expenditures	<u>\$ (2,910,000)</u>	<u>\$ (2,910,000)</u>	<u>\$ (585,999)</u>	<u>\$ 2,324,001</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 1,010,000	\$ 1,010,000	\$ 1,010,000	\$ 0
Total Other Financing Sources (Uses)	<u>\$ 1,010,000</u>	<u>\$ 1,010,000</u>	<u>\$ 1,010,000</u>	<u>\$ 0</u>
Net Change in Fund Balances	\$ (1,900,000)	\$ (1,900,000)	\$ 424,001	\$ 2,324,001
Fund Balances - Beginning	<u>2,048,064</u>	<u>2,048,064</u>	<u>2,048,064</u>	<u>0</u>
Fund Balances - Ending	<u><u>\$ 148,064</u></u>	<u><u>\$ 148,064</u></u>	<u><u>\$ 2,472,065</u></u>	<u><u>\$ 2,324,001</u></u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-78

PERMANENT IMPROVEMENT
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue:				
Taxes				
General Property Taxes	\$ 2,727,534	\$ 2,727,534	\$ 2,772,903	\$ 45,369
Investment Earnings	35,000	35,000	389,672	354,672
Miscellaneous	483,732	483,732	483,732	0
Total Revenues	<u>\$ 3,246,266</u>	<u>\$ 3,246,266</u>	<u>\$ 3,646,307</u>	<u>\$ 400,041</u>
Expenditures:				
Facilities				
Rental/Leases	\$ 75,000	\$ 55,000	\$ 47,646	\$ 7,354
Total Facilities	<u>\$ 75,000</u>	<u>\$ 55,000</u>	<u>\$ 47,646</u>	<u>\$ 7,354</u>
Capital Outlay	8,702,000	10,551,532	10,008,617	542,915
Debt Service				
Principal	568,926	956,056	956,055	1
Interest	273,223	702,644	702,642	2
Total Expenditures	<u>\$ 9,619,149</u>	<u>\$ 12,265,232</u>	<u>\$ 11,714,960</u>	<u>\$ 550,272</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (6,372,883)</u>	<u>\$ (9,018,966)</u>	<u>\$ (8,068,653)</u>	<u>\$ 950,313</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ 3,610,000	\$ 4,056,083	\$ 3,656,636	\$ (399,447)
Total Other Financing Sources (Uses)	<u>\$ 3,610,000</u>	<u>\$ 4,056,083</u>	<u>\$ 3,656,636</u>	<u>\$ (399,447)</u>
Net Change in Fund Balances	\$ (2,762,883)	\$ (4,962,883)	\$ (4,412,017)	\$ 550,866
Fund Balances - Beginning	<u>9,162,537</u>	<u>9,162,537</u>	<u>9,162,537</u>	<u>0</u>
Fund Balances - Ending	<u>\$ 6,399,654</u>	<u>\$ 4,199,654</u>	<u>\$ 4,750,520</u>	<u>\$ 550,866</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-79

VENUE CAPITAL PROJECT
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:				
Investment Earnings	\$ <u> </u>	\$ <u> </u>	\$ <u> 23,940</u>	\$ <u> 23,940</u>
Total Revenues	\$ <u> 0</u>	\$ <u> 0</u>	\$ <u> 23,940</u>	\$ <u> 23,940</u>
Expenditures:				
Capital Outlay	\$ <u> 169,160</u>	\$ <u> 1,277,691</u>	\$ <u> 1,283,974</u>	\$ <u> (6,283)</u>
Total Expenditures	\$ <u> 169,160</u>	\$ <u> 1,277,691</u>	\$ <u> 1,283,974</u>	\$ <u> (6,283)</u>
Excess of Revenues Over Expenditures	\$ <u> (169,160)</u>	\$ <u> (1,277,691)</u>	\$ <u> (1,260,034)</u>	\$ <u> 17,657</u>
Other Financing Sources (Uses):				
Transfers In (Out)	\$ <u> 0</u>	\$ <u> 745,531</u>	\$ <u> 745,530</u>	\$ <u> (1)</u>
Total Other Financing Sources (Uses)	\$ <u> 0</u>	\$ <u> 745,531</u>	\$ <u> 745,530</u>	\$ <u> (1)</u>
Net Change in Fund Balances	\$ <u> (169,160)</u>	\$ <u> (532,160)</u>	\$ <u> (514,504)</u>	\$ <u> 17,656</u>
Fund Balances - Beginning	<u> 694,329</u>	<u> 694,329</u>	<u> 694,329</u>	<u> </u>
Fund Balances - Ending	\$ <u> 525,169</u>	\$ <u> 162,169</u>	\$ <u> 179,825</u>	\$ <u> 17,656</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-80

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2023

	<u>Employee Health</u>	<u>Workers Compensation</u>	<u>Total Internal Service Funds (See Exhibit A-7)</u>
ASSETS:			
Current Assets			
Cash and Cash Equivalents	\$ 2,637,866	\$ 7,649,128	\$ 10,286,994
Investments	1,241,460	3,599,911	4,841,371
Receivables (Net of Allowance for Uncollectibles)	899,690	17,187	916,877
Total Current Assets	<u>\$ 4,779,016</u>	<u>\$ 11,266,226</u>	<u>\$ 16,045,242</u>
Total Assets	<u>\$ 4,779,016</u>	<u>\$ 11,266,226</u>	<u>\$ 16,045,242</u>
LIABILITIES:			
Current Liabilities			
Accounts Payable	\$ 2,008,081	\$ 1,960,605	\$ 3,968,686
Total Current Liabilities	<u>\$ 2,008,081</u>	<u>\$ 1,960,605</u>	<u>\$ 3,968,686</u>
Total Liabilities	<u>\$ 2,008,081</u>	<u>\$ 1,960,605</u>	<u>\$ 3,968,686</u>
NET POSITION:			
Restricted for Health Insurance Claims	\$ 2,770,935	\$	\$ 2,770,935
Restricted for Workers Compensation Claims	<u> </u>	<u>9,305,621</u>	<u>9,305,621</u>
Total Net Position	<u>\$ 2,770,935</u>	<u>\$ 9,305,621</u>	<u>\$ 12,076,556</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-81

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Employee Health</u>	<u>Workers Compensation</u>	<u>Total Internal Service Funds (See Exhibit A-8)</u>
OPERATING REVENUES:			
Billings to Departments and Employees	\$ 13,069,082	\$ 2,033,139	\$ 15,102,221
Total Operating Revenues	<u>\$ 13,069,082</u>	<u>\$ 2,033,139</u>	<u>\$ 15,102,221</u>
OPERATING EXPENSES:			
Professional Fees	\$ 30,000	\$	\$ 30,000
Administration	679,446	56,384	735,830
Insurance/Bonds		201,338	201,338
Claims	15,528,294	520,158	16,048,452
Total Operating Expenses	<u>\$ 16,237,740</u>	<u>\$ 777,880</u>	<u>\$ 17,015,620</u>
Operating Income (Loss)	<u>\$ (3,168,658)</u>	<u>\$ 1,255,259</u>	<u>\$ (1,913,399)</u>
NON-OPERATING REVENUES (EXPENSES):			
Investment Earnings	\$ 206,997	\$ 425,916	\$ 632,913
Total Non-Operating Revenues (Expenses)	<u>\$ 206,997</u>	<u>\$ 425,916</u>	<u>\$ 632,913</u>
Income (Loss) Before Transfers	<u>\$ (2,961,661)</u>	<u>\$ 1,681,175</u>	<u>\$ (1,280,486)</u>
Change in Net Position	\$ (2,961,661)	\$ 1,681,175	\$ (1,280,486)
Total Net Position - Beginning	<u>5,732,596</u>	<u>7,624,446</u>	<u>13,357,042</u>
Total Net Position - Ending	<u>\$ 2,770,935</u>	<u>\$ 9,305,621</u>	<u>\$ 12,076,556</u>

LUBBOCK COUNTY, TEXAS

EXHIBIT C-82

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Employee Health	Workers Compensation	Total Internal Service Funds (See Exhibit A-9)
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 13,069,082	\$ 2,033,139	\$ 15,102,221
Cash Payments to Suppliers for Goods and Services	(16,284,644)	(891,890)	(17,176,534)
Net Cash from Operating Activities	<u>\$ (3,215,562)</u>	<u>\$ 1,141,249</u>	<u>\$ (2,074,313)</u>
Cash Flows from Investing Activities			
Purchase of Investments	\$ (29,185)	\$ (1,895,893)	\$ (1,925,078)
Interest and Dividends on Investments	206,997	425,916	632,913
Net Cash from Investing Activities	<u>\$ 177,812</u>	<u>\$ (1,469,977)</u>	<u>\$ (1,292,165)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	\$ (3,037,750)	\$ (328,728)	\$ (3,366,478)
Cash and Cash Equivalents at Beginning of Year	5,675,616	7,977,856	13,653,472
Cash and Cash Equivalents at End of Year	<u>\$ 2,637,866</u>	<u>\$ 7,649,128</u>	<u>\$ 10,286,994</u>
Reconciliation of Operating Income to Net Cash from Operating Activities			
Operating Income (Loss)	\$ (3,168,658)	\$ 1,255,259	\$ (1,913,399)
Change in Assets and Liabilities			
Decrease (Increase) in Receivables	\$ (872,219)	\$ (14,663)	\$ (886,882)
Increase (Decrease) in Accounts Payable	825,315	(99,347)	725,968
Total Adjustments	<u>\$ (46,904)</u>	<u>\$ (114,010)</u>	<u>\$ (160,914)</u>
Net Cash from Operating Activities	<u>\$ (3,215,562)</u>	<u>\$ 1,141,249</u>	<u>\$ (2,074,313)</u>

STATISTICAL SECTION
(Unaudited)

STATISTICAL SECTION

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

CONTENTS

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

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

**NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year				
	2014	2015	2016	2017	2018
Governmental Activities					
Invested in Capital Assets,					
Net of Related Debt	\$ 76,148,040	\$ 82,314,165	\$ 76,324,657	\$ 97,963,830	\$ 102,605,771
Restricted	8,781,795	8,117,814	3,888,137	2,694,086	1,979,629
Unrestricted	<u>64,178,788</u>	<u>53,741,310</u>	<u>70,001,732</u>	<u>41,550,632</u>	<u>22,904,271</u>
Total Governmental Activities Net Position	<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>
Primary Government					
Invested in Capital Assets,					
Net of Related Debt	\$ 76,148,040	\$ 82,314,165	\$ 76,324,657	\$ 97,963,830	\$ 102,605,771
Restricted	8,781,795	8,117,814	3,888,137	2,694,086	1,979,629
Unrestricted	<u>64,178,788</u>	<u>53,741,310</u>	<u>70,001,732</u>	<u>41,550,632</u>	<u>22,904,271</u>
Total Primary Government Net Position	<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>
	Fiscal Year				
	2019	2020	2021	2022	2023
Governmental Activities					
Invested in Capital Assets,					
Net of Related Debt	\$ 105,337,107	\$ 108,887,610	\$ 78,371,052	\$ 139,944,039	\$ 148,866,048
Restricted	7,766,541	15,722,168	51,025,104	2,839,439	54,856,376
Unrestricted	<u>36,068,662</u>	<u>39,465,489</u>	<u>47,305,065</u>	<u>60,833,974</u>	<u>28,614,612</u>
Total Governmental Activities Net Position	<u>\$ 149,172,310</u>	<u>\$ 164,075,267</u>	<u>\$ 176,701,221</u>	<u>\$ 203,617,452</u>	<u>\$ 232,337,036</u>
Primary Government					
Invested in Capital Assets,					
Net of Related Debt	\$ 105,337,107	\$ 108,887,610	\$ 78,371,052	\$ 139,944,039	\$ 148,866,048
Restricted	7,766,541	15,722,168	51,025,104	2,839,439	54,856,376
Unrestricted	<u>36,068,662</u>	<u>39,465,489</u>	<u>47,305,065</u>	<u>60,833,974</u>	<u>28,614,612</u>
Total Primary Government Net Position	<u>\$ 149,172,310</u>	<u>\$ 164,075,267</u>	<u>\$ 176,701,221</u>	<u>\$ 203,617,452</u>	<u>\$ 232,337,036</u>

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

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities										
General Government	\$ 8,774,217	\$ 9,143,526	\$ 11,191,118	\$ 10,249,343	\$ 11,134,148	\$ 10,981,003	\$ 15,577,643	\$ 14,576,152	\$ 42,088,994	\$ 21,323,125
Financial Administration	3,379,041	3,927,700	4,049,396	4,376,055	4,699,482	4,153,227	4,611,573	4,639,821	4,477,257	5,289,888
Judicial	15,514,192	16,458,250	17,093,442	18,659,206	19,076,464	18,616,929	19,583,576	18,605,469	12,976,145	15,062,922
Legal	7,227,973	7,711,923	7,886,231	8,672,852	8,538,725	8,032,332	8,987,977	9,174,957	9,022,145	10,232,329
Public Safety	38,765,218	43,708,906	44,032,975	48,341,092	49,252,965	44,605,672	47,866,638	53,755,375	57,432,125	67,770,198
Correctional	7,843,500	8,695,569	8,135,575	9,286,078	9,145,577	8,274,270	9,050,579	8,536,846	8,308,738	9,286,182
Facilities	7,477,493	7,882,868	7,675,703	8,196,549	8,082,032	7,199,864	7,387,137	7,352,035	7,646,404	8,770,639
Health	234,006	240,303	244,319	301,485	281,089	252,410	255,514			
Welfare	474,970	545,741	514,458	546,672	532,207	505,778	487,469	696,986	1,167,177	535,808
Conservation	254,811	287,673	284,984	283,049	265,553	303,629	287,255	271,160	289,484	311,053
Elections	2,130,715	1,438,257	2,285,631	7,380,106	1,921,659	1,846,251	2,502,894	2,287,112	5,145,074	1,506,503
Culture/Recreation	680,173	680,980	715,178	675,471	725,024	671,656	709,137	787,752	568,887	604,735
Transportation	6,569,155	6,969,138	5,949,753	9,642,000	10,107,333	8,244,134	9,109,461	10,676,094	8,306,806	10,745,018
Interest on Long-Term Debt	2,733,044	2,480,969	2,228,272	2,230,221	1,565,207	1,493,282	1,605,806	2,580,471	1,995,471	3,432,993
Total Governmental Activities Expenses	<u>\$ 102,058,508</u>	<u>\$ 110,171,803</u>	<u>\$ 112,287,035</u>	<u>\$ 128,840,179</u>	<u>\$ 125,327,465</u>	<u>\$ 115,180,437</u>	<u>\$ 128,022,659</u>	<u>\$ 133,940,230</u>	<u>\$ 159,424,707</u>	<u>\$ 154,871,393</u>
Total Primary Government Expenses	<u>\$ 102,058,508</u>	<u>\$ 110,171,803</u>	<u>\$ 112,287,035</u>	<u>\$ 128,840,179</u>	<u>\$ 125,327,465</u>	<u>\$ 115,180,437</u>	<u>\$ 128,022,659</u>	<u>\$ 133,940,230</u>	<u>\$ 159,424,707</u>	<u>\$ 154,871,393</u>
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	\$ 2,276,593	\$ 1,116,077	\$ 1,450,037	\$ 1,842,041	\$ 1,735,831	\$ 2,004,935	\$ 1,990,592	\$ 2,355,498	\$ 2,004,931	\$ 2,230,213
Judicial	5,688,091	6,413,091	5,929,190	5,173,868	6,300,175	6,557,651	5,677,677	5,333,569	3,889,374	3,277,363
Legal	1,094,588	1,151,518	988,029	997,261	881,716	1,066,989	999,898	1,138,259	1,223,553	1,243,863
Public Safety	4,931,081	4,611,382	4,882,512	4,524,877	5,674,436	5,537,599	5,750,702	6,394,052	6,035,057	5,244,120
Transportation	3,308,161	2,895,326	3,904,125	3,278,591	3,487,167	3,581,364	3,213,416	3,782,557	3,797,442	3,938,430
Other Activities	4,391,067	6,270,015	5,906,630	5,620,579	6,376,028	6,700,941	6,336,881	7,127,011	7,662,910	8,716,055
Operating Grants and Contributions	5,856,994	6,865,271	7,588,130	7,165,673	7,821,899	6,563,124	11,399,370	5,944,726	39,120,501	13,437,568
Capital Grants and Contributions							952,559	1,597,364		764,204
Total Governmental Activities Program Revenues	<u>\$ 27,546,575</u>	<u>\$ 29,322,680</u>	<u>\$ 30,648,653</u>	<u>\$ 28,602,890</u>	<u>\$ 32,277,252</u>	<u>\$ 32,012,603</u>	<u>\$ 35,368,536</u>	<u>\$ 33,028,231</u>	<u>\$ 65,331,132</u>	<u>\$ 38,851,816</u>
Total Primary Government Program Revenues	<u>\$ 27,546,575</u>	<u>\$ 29,322,680</u>	<u>\$ 30,648,653</u>	<u>\$ 28,602,890</u>	<u>\$ 32,277,252</u>	<u>\$ 32,012,603</u>	<u>\$ 35,368,536</u>	<u>\$ 33,028,231</u>	<u>\$ 65,331,132</u>	<u>\$ 38,851,816</u>
Net (Expense) Revenue										
Governmental Activities	<u>\$ (74,511,933)</u>	<u>\$ (80,849,123)</u>	<u>\$ (81,638,382)</u>	<u>\$ (100,237,289)</u>	<u>\$ (93,050,213)</u>	<u>\$ (83,167,834)</u>	<u>\$ (92,654,123)</u>	<u>\$ (100,911,999)</u>	<u>\$ (94,093,575)</u>	<u>\$ (116,019,577)</u>
Total Primary Government Net Expense	<u>\$ (74,511,933)</u>	<u>\$ (80,849,123)</u>	<u>\$ (81,638,382)</u>	<u>\$ (100,237,289)</u>	<u>\$ (93,050,213)</u>	<u>\$ (83,167,834)</u>	<u>\$ (92,654,123)</u>	<u>\$ (100,911,999)</u>	<u>\$ (94,093,575)</u>	<u>\$ (116,019,577)</u>

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

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (Expense) Revenue										
Governmental Activities	\$ (74,511,933)	\$ (80,849,123)	\$ (81,638,382)	\$ (100,237,289)	\$ (93,050,213)	\$ (83,167,834)	\$ (92,654,123)	\$ (100,911,999)	\$ (94,093,575)	\$ (116,019,577)
Total Primary Government Net Expense	\$ (74,511,933)	\$ (80,849,123)	\$ (81,638,382)	\$ (100,237,289)	\$ (93,050,213)	\$ (83,167,834)	\$ (92,654,123)	\$ (100,911,999)	\$ (94,093,575)	\$ (116,019,577)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	\$ 54,178,227	\$ 56,023,693	\$ 61,268,467	\$ 64,375,871	\$ 67,773,943	\$ 70,738,663	\$ 72,652,733	\$ 77,119,296	\$ 84,719,731	\$ 93,702,901
Sales Taxes	21,308,578	22,600,783	22,716,490	23,533,761	24,832,231	26,378,687	27,746,649	31,244,160	34,750,684	36,578,555
Hotel Taxes						541,256	1,568,470	2,059,743	2,463,391	2,577,403
Vehicle Rental Tax						195,456	671,627	727,607	845,800	881,002
State Mixed Drink Tax	1,212,552	1,281,088	1,301,788	1,344,660	1,448,357	1,510,993	1,217,690	1,565,849	1,867,829	1,972,527
Bingo Tax	286,079	283,826	248,720	238,636	231,039	248,437	270,578	242,159	238,471	222,711
Investment Earnings	2,788,020	3,989,362	1,808,370	2,174,775	127,198	4,829,318	2,257,484	260,202	(4,157,489)	8,320,624
Miscellaneous	168,233	89,256	112,233	36,238	146,328	134,924	116,357	318,937	281,389	483,438
Contributions							1,038,680			
Disposal of Property	4,587	409,469	223,551	527,370	53,320	272,739	16,812			
Transfers										
Total Governmental Activities	\$ 79,946,276	\$ 84,677,477	\$ 87,679,619	\$ 92,231,311	\$ 94,612,416	\$ 104,850,473	\$ 107,557,080	\$ 113,537,953	\$ 121,009,806	\$ 144,739,161
Total Primary Government	\$ 79,946,276	\$ 84,677,477	\$ 87,679,619	\$ 92,231,311	\$ 94,612,416	\$ 104,850,473	\$ 107,557,080	\$ 113,537,953	\$ 121,009,806	\$ 144,739,161
Change in Net Position										
Governmental Activities	\$ 5,434,343	\$ 3,828,354	\$ 6,041,237	\$ (8,005,978)	\$ 1,562,203	\$ 21,682,639	\$ 14,902,957	\$ 12,625,954	\$ 26,916,231	\$ 28,719,584
Total Primary Government	\$ 5,434,343	\$ 3,828,354	\$ 6,041,237	\$ (8,005,978)	\$ 1,562,203	\$ 21,682,639	\$ 14,902,957	\$ 12,625,954	\$ 26,916,231	\$ 28,719,584

-180-
LUBBOCK COUNTY, TEXAS

TABLE E-4

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

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Nonspendable	\$ 469,661	\$ 503,681	\$ 366,054	\$ 672,470	\$ 726,737	\$ 932,395	\$ 846,074	\$ 187,647	\$ 95,033	\$ 565,471
Committed		12,185,000	12,275,000	12,275,000	12,275,000	12,275,000	12,275,000	12,775,000	12,775,000	10,000,000
Assigned	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000	1,197,960	2,292,846
Unassigned	<u>38,486,851</u>	<u>29,224,232</u>	<u>26,732,902</u>	<u>16,850,737</u>	<u>13,661,439</u>	<u>21,250,634</u>	<u>25,962,950</u>	<u>31,581,239</u>	<u>35,890,938</u>	<u>43,624,867</u>
Total General Fund	<u>\$ 39,831,512</u>	<u>\$ 42,787,913</u>	<u>\$ 40,248,956</u>	<u>\$ 30,673,207</u>	<u>\$ 27,538,176</u>	<u>\$ 35,333,029</u>	<u>\$ 39,959,024</u>	<u>\$ 45,418,886</u>	<u>\$ 49,958,931</u>	<u>\$ 56,483,184</u>
All Other Governmental Funds										
Nonspendable	\$ 6,543	\$ 2,023	\$ 13,420	\$ 15,919	\$ 13,862	\$ 62,990	\$ 332,762	\$ 144	\$ 1,266	\$ 2,700
Restricted	<u>28,562,954</u>	<u>31,171,899</u>	<u>29,812,836</u>	<u>26,307,881</u>	<u>28,496,648</u>	<u>38,464,011</u>	<u>46,122,750</u>	<u>83,892,195</u>	<u>90,519,703</u>	<u>114,147,447</u>
Total All Other Governmental Funds	<u>\$ 28,569,497</u>	<u>\$ 31,173,922</u>	<u>\$ 29,826,256</u>	<u>\$ 26,323,800</u>	<u>\$ 28,510,510</u>	<u>\$ 38,527,001</u>	<u>\$ 46,455,512</u>	<u>\$ 83,892,339</u>	<u>\$ 90,520,969</u>	<u>\$ 114,150,147</u>

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

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Taxes	\$ 75,541,618	\$ 78,655,953	\$ 83,919,916	\$ 87,889,346	\$ 92,673,988	\$ 97,754,405	\$ 102,576,062	\$ 110,462,642	\$ 123,439,806	\$ 133,488,338
Licenses, Fees and Permits	130,346	183,203	178,802	169,145	175,157	201,213	194,201	178,802	189,474	175,655
Intergovernmental	10,598,763	12,023,999	12,939,689	12,083,941	13,779,758	12,716,585	17,198,035	12,715,208	45,083,413	18,900,972
Fees of Office	4,697,233	5,148,037	5,060,166	4,916,547	5,391,032	5,033,996	4,908,667	5,761,976	5,531,621	5,329,145
Commissions	3,804,241	4,672,130	3,571,650	3,928,101	3,995,309	4,210,723	4,317,772	4,319,482	5,099,450	5,539,010
Charges for Services	6,086,591	5,329,251	6,645,631	4,898,856	6,088,862	6,430,466	5,863,721	6,725,949	6,350,239	6,020,488
Fines and Forfeitures	1,327,174	1,148,011	1,114,419	1,082,760	1,063,906	1,083,488	798,692	652,491	690,680	700,644
Investment Earnings	2,163,278	3,533,952	1,394,491	14,207	(987,731)	3,943,517	1,569,710	260,202	(4,157,489)	8,320,624
Other	3,418,587	3,310,726	3,219,414	4,133,522	4,165,680	4,322,696	3,998,622	4,845,688	4,254,941	4,771,453
Total Revenues	\$ 107,767,831	\$ 114,005,262	\$ 118,044,178	\$ 119,116,425	\$ 126,345,961	\$ 135,697,089	\$ 141,425,482	\$ 145,922,440	\$ 186,482,135	\$ 183,246,329
Expenditures										
General Government	\$ 8,359,661	\$ 8,478,165	\$ 10,388,245	\$ 9,146,141	\$ 9,857,176	\$ 9,416,469	\$ 13,427,516	\$ 12,068,765	\$ 40,196,366	\$ 18,766,240
Financial Administration	3,416,884	3,832,781	4,012,140	4,105,590	4,513,670	4,501,932	4,478,091	4,489,030	4,683,039	5,048,342
Judicial	15,593,971	16,225,903	17,001,675	17,978,143	18,649,869	19,268,428	19,260,352	19,707,792	13,877,322	14,703,854
Legal	7,112,011	7,381,823	7,654,794	8,041,555	8,141,368	8,241,931	8,643,456	8,829,303	9,515,043	9,920,802
Public Safety	34,522,845	37,682,178	39,166,689	40,936,726	43,078,158	42,748,016	41,830,618	47,424,209	54,109,509	62,158,150
Correctional	7,680,822	8,167,963	7,935,424	8,367,580	8,583,372	8,661,671	8,591,806	8,023,792	9,093,512	9,001,958
Facilities	6,056,260	6,429,425	6,368,844	6,513,519	6,576,467	6,267,200	5,837,684	5,875,859	6,360,071	7,165,224
Health	234,533	238,948	244,068	292,222	270,869	244,205	254,592			
Welfare	482,105	530,097	514,174	525,133	514,132	540,968	476,461	709,956	1,207,169	514,494
Conservation	249,239	281,124	273,921	269,406	253,542	296,104	274,644	258,520	286,225	298,414
Elections	2,055,842	1,329,111	2,245,603	7,315,638	1,878,476	1,870,690	2,462,297	2,241,840	5,177,479	1,524,620
Culture/Recreation	577,107	585,251	604,047	547,061	586,227	581,796	597,849	656,619	542,660	515,615
Transportation	3,740,642	3,961,073	3,964,316	7,436,765	8,027,110	6,515,101	6,883,362	8,724,493	7,060,196	9,133,782
Capital Outlay	5,249,274	5,466,381	13,480,224	12,896,361	9,212,928	13,411,767	24,306,462	14,956,904	23,152,276	57,565,770
Interest and Fees	5,206,623	5,524,548	5,973,091	6,579,380	5,715,000	5,745,000	6,154,895	2,490,017	2,176,444	2,242,676
Bond Issuance Costs						95,000	90,105	225,000	83,027	
Principal	2,643,242	2,329,665	2,103,546	1,519,023	1,435,918	1,403,768	1,340,271	7,572,229	7,586,601	8,386,055
Total Expenditures	\$ 103,181,061	\$ 108,444,436	\$ 121,930,801	\$ 132,470,243	\$ 127,294,282	\$ 129,810,046	\$ 144,910,461	\$ 144,254,328	\$ 185,106,939	\$ 206,945,996
Excess of Revenues Under Expenditures	\$ 4,586,770	\$ 5,560,826	\$ (3,886,623)	\$ (13,353,818)	\$ (948,321)	\$ 5,887,043	\$ (3,484,979)	\$ 1,668,112	\$ 1,375,196	\$ (23,699,667)
Other Financing Sources (Uses)										
Proceeds from Bonds	\$	\$	\$	\$ 30,600,000	\$	\$ 5,015,000	\$ 5,085,000	\$ 38,325,000	\$ 3,400,000	\$ 48,605,000
Proceeds from Tax Notes										
Proceeds from Lease Obligations							11,154,485		9,710,452	
Premium or Discount on Bond Issuance				3,665,713		209,301		2,903,577	151,752	5,248,098
Payment to Refunded Bond Escrow				(33,990,100)					(3,468,725)	
Transfers In (Out)	2,000,000					4,000,000	2,500,000			
Total Other Financing Sources	\$ 2,000,000	\$ 0	\$ 0	\$ 275,613	\$ 0	\$ 9,224,301	\$ 18,739,485	\$ 41,228,577	\$ 9,793,479	\$ 53,853,098
Net Change in Fund Balances	\$ 6,586,770	\$ 5,560,826	\$ (3,886,623)	\$ (13,078,205)	\$ (948,321)	\$ 15,111,344	\$ 15,254,506	\$ 42,896,689	\$ 11,168,675	\$ 30,153,431
Debt Service as a Percentage of Noncapital Expenditures	8.0%	7.6%	7.4%	6.8%	6.1%	6.1%	6.2%	7.8%	6.0%	7.1%
Capital Outlay	\$ 5,249,274	\$ 5,466,381	\$ 13,480,224	\$ 12,896,361	\$ 9,212,928	\$ 13,411,767	\$ 24,306,462	\$ 14,956,904	\$ 23,152,276	\$ 57,565,770

LUBBOCK COUNTY, TEXAS

TABLE E-6

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

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Hotel Tax</u>	<u>Vehicle Rental Tax</u>	<u>Total</u>
2014	\$ 54,233,040	\$ 21,308,578	\$	\$	\$ 75,541,618
2015	56,055,170	22,600,783			78,655,953
2016	61,203,426	22,716,490			83,919,916
2017	64,355,585	23,533,761			87,889,346
2018	67,841,757	24,832,231			92,673,988
2019	70,639,006	26,378,687	541,256	195,456	97,754,405
2020	72,589,316	27,746,649	1,568,470	671,627	102,576,062
2021	76,431,132	31,244,160	2,059,743	727,607	110,462,642
2022	85,379,930	34,750,684	2,463,391	845,800	123,439,805
2023	93,451,378	36,578,555	2,577,403	881,002	133,488,338
Percent Change 2014-2023	72.3%	71.7%			

LUBBOCK COUNTY, TEXAS

TABLE E-7

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

Fiscal Year	Real Property Assessed Value	Personal Property Assessed Value	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2014	\$ 15,081,539,433	\$ 2,253,563,364	\$ 802,105,542	\$ 16,532,997,255	0.346477
2015	15,516,691,721	2,525,973,071	841,777,983	17,200,886,809	0.345310
2016	16,239,104,330	2,643,575,123	905,036,354	17,977,643,099	0.341358
2017	17,654,978,812	2,638,100,282	1,173,467,230	19,119,611,864	0.358158
2018	18,844,510,794	2,569,706,017	1,182,131,542	20,232,085,269	0.358158
2019	20,148,728,912	2,747,553,942	1,413,835,160	21,482,447,694	0.358158
2020	21,376,084,062	2,914,920,554	1,645,675,460	22,645,329,156	0.348086
2021	22,300,295,841	3,040,949,433	1,632,695,659	23,708,549,615	0.339978
2022	23,795,170,946	3,244,796,038	1,627,614,507	25,412,352,477	0.359990
2023	27,770,475,314	3,432,305,938	2,372,621,814	28,830,159,438	0.347720

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS

TABLE E-8

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

Fiscal Year	Lubbock County Direct Rates			Overlapping Rates		Total Direct & Overlapping Rates
	Basic Rate	General Obligation Debt Service	Total Direct Rate	High Plains Water District	Lubbock County Hospital District	
2013-14	0.298094	0.047216	0.345310	0.008100	0.118440	0.471850
2014-15	0.295969	0.045389	0.341358	0.008026	0.116800	0.466184
2015-16	0.314542	0.043616	0.358158	0.008026	0.115010	0.481194
2016-17	0.315168	0.042990	0.358158	0.007500	0.112055	0.477713
2017-18	0.321104	0.037054	0.358158	0.006900	0.109800	0.474858
2018-19	0.308757	0.039329	0.348086	0.006700	0.107143	0.461929
2019-20	0.300650	0.039328	0.339978	0.006300	0.105186	0.451464
2020-21	0.301342	0.038636	0.339978	0.006040	0.103164	0.449182
2021-22	0.329655	0.030335	0.359990	0.005100	0.103164	0.468254
2022-23	0.314422	0.033298	0.347720	0.004200	0.103164	0.455084

Source: Lubbock Central Appraisal District

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

LUBBOCK COUNTY, TEXAS

TABLE E-9

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO

Taxpayer	2023			2014		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Southwest Public Service	\$ 246,525,856	1	0.86%	\$		
Energas/Atmos Corp	148,660,707	2	0.52%			
Macerich South Plains LP	141,624,558	3	0.49%			
United Supermarket LLC	131,235,723	4	0.46%			
Wal Mart Stores Inc.	88,491,921	2	0.31%			
BNSF Railway Co	82,849,280	6	0.29%			
South Plains Electric Coop Inc.	78,339,740	7	0.27%			
CBC Centre Suites LLC	58,411,209	8	0.20%			
ACC OP LLC	55,561,556	9	0.19%			
Westwind Realty	46,585,771	10	0.16%			
Southwestern Public Service				160,261,397	1	0.97%
Macerich Lubbock LTD				131,424,945	2	0.79%
Texland Petroleum LP				97,447,541	3	0.59%
United Supermarket LLC				77,990,665	4	0.47%
Merit Energy Company				62,894,590	5	0.38%
Atmos Energy/ West Tx Division				52,362,880	6	0.32%
BNSF Railway Co.				51,188,720.00	7	0.31%
PYCO Industries				63,171,308	8	0.38%
Southwestern Bell Telephone				38,149,867	9	0.23%
Brown H L Operating LLC				37,163,820	10	0.22%
Total	\$ <u>1,078,286,321</u>		<u>3.74%</u>	\$ <u>772,055,733</u>		<u>4.67%</u>

Source: Lubbock Central Appraisal District

LUBBOCK COUNTY, TEXAS

TABLE E-10

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections and Adjustments in Subsequent Years	Total Collections and Adjustments in Year	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	\$ 55,593,926	\$ 54,702,917	98.40%	\$ 815,308	\$ 55,518,225	99.86%
2015	57,335,658	56,572,486	98.67%	669,059	57,241,545	99.84%
2016	62,845,325	61,906,436	98.51%	817,718	62,724,154	99.81%
2017	66,679,190	65,528,202	98.27%	1,005,192	66,533,394	99.78%
2018	70,620,966	69,704,816	98.70%	735,749	70,440,565	99.74%
2019	73,076,907	72,118,229	98.69%	729,639	72,847,868	99.69%
2020	74,852,658	73,812,975	98.61%	746,875	74,559,850	99.61%
2021	77,784,103	77,402,969	99.51%	20,771	77,423,740	99.54%
2022	87,359,489	86,254,014	98.73%	474,873	86,728,887	99.28%
2023	97,101,770	95,647,351	98.50%		95,647,351	98.50%

Source: Lubbock Central Appraisal District
Annual Collections Report

LUBBOCK COUNTY, TEXAS

TABLE E-11

TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS

	Calendar Year				
	2013	2014	2015	2016	2017
Agriculture, Forestry, Fishing	\$ 1,253,415	\$ 1,006,310	\$ 1,007,613	\$ 1,185,899	\$ 1,457,156
Mining	8,249,897	11,458,609	7,551,603	5,454,687	10,076,094
Construction	116,159,981	129,427,055	145,672,449	146,081,386	142,437,558
Manufacturing	90,306,898	104,132,481	119,545,930	120,384,817	130,138,292
Transportation, Communications, Utilities	91,499,505	104,549,981	112,194,374	106,573,954	115,761,555
Wholesale Trade	322,517,600	332,250,648	312,603,751	307,454,404	332,661,995
Retail Trade	2,073,429,880	2,141,470,053	2,174,656,583	2,171,080,107	2,185,682,096
Finance, Insurance, Real Estate	68,943,093	84,228,612	80,342,032	85,486,424	87,763,864
Services	985,752,028	1,063,594,246	1,113,250,290	1,164,212,940	1,213,526,403
Public Administration	4,287,170	4,983,589	5,888,366	5,861,427	4,788,839
All Other Outlets					1,512,414
Total	\$ 3,762,399,467	\$ 3,977,101,584	\$ 4,072,712,991	\$ 4,113,776,045	\$ 4,225,806,266
Direct Sales Tax Rate	0.5%	0.5%	0.5%	0.5%	0.5%

	Calendar Year				
	2018	2019	2020	2021	2022
Agriculture, Forestry, Fishing	\$ 1,424,131	\$ 1,597,871	\$ 1,810,160	\$ 10,717,248	\$ 10,986,926
Mining	18,340,411	20,571,909	11,796,423	18,328,052	31,276,525
Construction	155,550,856	191,533,638	178,129,051	190,460,515	184,244,523
Manufacturing	127,049,644	139,743,149	159,932,630	258,094,788	213,936,102
Transportation, Communications, Utilities	111,025,764	35,697,502	34,641,840	38,422,481	55,872,675
Wholesale Trade	393,604,377	453,381,682	417,141,819	475,292,666	597,354,185
Retail Trade	2,289,099,219	2,360,233,896	2,374,038,725	2,805,350,099	3,127,274,558
Finance, Insurance, Real Estate	97,626,973	100,857,559	89,278,227	96,317,487	137,038,081
Services	1,285,093,953	1,353,564,218	1,262,447,968	1,456,905,769	1,611,943,362
Public Administration	5,232,054	78,114,043	70,035,348	95,289,466	112,943,929
All Other Outlets					16,228
Total	\$ 4,484,047,382	\$ 4,735,295,467	\$ 4,599,252,191	\$ 5,445,178,571	\$ 6,082,887,094
	0.5%	0.5%	0.5%	0.5%	

Source: State Comptroller; <https://mycpa.cpa.state.tx.us/allocation/HistSales>

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

LUBBOCK COUNTY, TEXAS

TABLE E-12

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

<u>Fiscal Year</u>	<u>County Direct Rate</u>	<u>City of Lubbock Rate</u>	<u>Total</u>	<u>State of Texas</u>	<u>Total</u>
2013-14	0.50%	1.50%	2.00%	6.25%	8.25%
2014-15	0.50%	1.50%	2.00%	6.25%	8.25%
2015-16	0.50%	1.50%	2.00%	6.25%	8.25%
2016-17	0.50%	1.50%	2.00%	6.25%	8.25%
2017-18	0.50%	1.50%	2.00%	6.25%	8.25%
2018-19	0.50%	1.50%	2.00%	6.25%	8.25%
2019-20	0.50%	1.50%	2.00%	6.25%	8.25%
2020-21	0.50%	1.50%	2.00%	6.25%	8.25%
2021-22	0.50%	1.50%	2.00%	6.25%	8.25%
2022-23	0.50%	1.50%	2.00%	6.25%	8.25%

LUBBOCK COUNTY, TEXAS

TABLE E-13

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

Taxpayer	2023			2014		
	<u>Tax Liability</u>	<u>Rank</u>	<u>Percentage of Total</u>	<u>Tax Liability</u>	<u>Rank</u>	<u>Percentage of Total</u>
	\$			\$		
Total	\$ <u> -</u>		<u> -</u>	\$ <u> -</u>		<u> -</u>

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

-190-
LUBBOCK COUNTY, TEXAS

TABLE E-14

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

Fiscal Year	Governmental Activities					Total Primary Government	Percentage Of Personal Income	Per Capita
	Bonds	Tax Notes	Bond Premiums	Loans & Leases	Subscription Obligations			
2023	\$ 95,970,000	\$	\$ 7,810,196	\$ 18,913,772	\$ 2,151,306	\$ 124,845,274	0.75%	393
2022	54,795,000		2,960,480	20,099,393		77,854,873	0.47%	248
2021	61,670,000		3,496,697	10,802,256		75,968,953	0.47%	241
2020	31,552,032			11,154,485		42,706,517	0.29%	138
2019	32,037,591	1,225,347				33,262,938	0.25%	108
2018	32,029,519	2,435,504				34,465,023	0.27%	113
2017	37,341,399	3,632,708				40,974,107	0.35%	135
2016	43,548,296	4,805,077		104,380		48,457,753	0.42%	162
2015	48,250,859	5,962,394		432,470		54,645,723	0.49%	186
2014	52,802,229	7,123,680		532,018		60,457,927	0.57%	208

LUBBOCK COUNTY, TEXAS

TABLE E-15

RATIOS OF TAX SUPPORTED BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>General Obligation Bonds (1)</u>	<u>Less: Amounts Available in Debt Service Funds (2)</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property (3)</u>	<u>Net Debt Per Capita (4)</u>
2023	\$ 95,970,000	\$ 3,889,655	\$ 92,080,345	0.32%	290
2022	54,795,000	2,839,439	51,955,561	0.20%	165
2021	61,670,000	2,837,836	58,832,164	0.25%	187
2020	31,552,032	3,629,384	27,922,648	0.12%	90
2019	33,262,938	1,804,086	31,458,852	0.15%	102
2018	34,465,023	926,000	33,539,023	0.17%	110
2017	40,974,107	1,025,224	39,948,883	0.21%	132
2016	48,353,373	994,258	47,359,115	0.26%	158
2015	54,213,253	1,235,295	52,977,958	0.31%	181
2014	59,925,909	1,481,842	58,444,067	0.35%	201

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

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

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

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

LUBBOCK COUNTY, TEXAS

TABLE E-16

DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Special Districts:			
Lubbock County Hospital District	\$ 0	100.00%	\$ 0
Lubbock County WC and ID No. 1	0	100.00%	0
Cities:			
Idalou	1,999,220	100.00%	1,999,220
Lake Ransom Canyon	6,046,943	100.00%	6,046,943
Lubbock	1,755,111,120	100.00%	1,755,111,120
Shallowater	4,190,018	100.00%	4,190,018
Slaton	12,552,147	100.00%	12,552,147
Wolfforth	21,914,263	100.00%	21,914,263
New Deal*	765,000	100.00%	765,000
County-line Cities:			
Abernathy		16.78%	0
School Districts:			
Idalou ISD	9,775,000	100.00%	9,775,000
Lubbock ISD	289,510,000	100.00%	289,510,000
Lubbock-Cooper ISD	586,688,740	100.00%	586,688,740
New Deal ISD	43,800,000	100.00%	43,800,000
Roosevelt ISD	8,231,200	100.00%	8,231,200
Shallowater ISD	73,595,972	100.00%	73,595,972
County-line School Districts:			
Abernathy ISD	13,770,000	16.78%	2,310,606
Frenship ISD	494,414,262	99.61%	492,486,046
Lorenzo ISD	0	98.99%	0
Slaton ISD	10,315,000	98.99%	10,210,819
Southland ISD	0	98.99%	0
Subtotal, Overlapping Debt			<u>\$ 3,319,187,094</u>
Lubbock County, Texas			
Direct Debt		100%	<u>\$ 124,845,274</u>
Total Direct and Overlapping Debt			<u><u>\$ 3,444,032,368</u></u>

Sources: Debt outstanding data provided by each governmental unit.

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

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

-193-
LUBBOCK COUNTY, TEXAS

TABLE E-17

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

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt Limit	\$ 2,479,949,588	\$ 2,580,133,021	\$ 2,696,646,465	\$ 2,867,941,780	\$ 3,034,812,790	\$ 3,222,367,154	\$ 3,396,799,373	\$ 3,497,450,278	\$ 3,753,930,457	\$ 4,231,393,355
Total Net Debt Applicable to Limit	<u>(57,008,158)</u>	<u>(51,829,705)</u>	<u>(46,425,742)</u>	<u>(37,239,776)</u>	<u>(31,624,000)</u>	<u>(29,920,914)</u>	<u>(26,935,616)</u>	<u>(58,832,164)</u>	<u>(51,956,136)</u>	<u>(93,130,561)</u>
Legal Debt Margin	<u>\$ 2,422,941,430</u>	<u>\$ 2,528,303,316</u>	<u>\$ 2,650,220,723</u>	<u>\$ 2,830,702,004</u>	<u>\$ 3,003,188,790</u>	<u>\$ 3,192,446,240</u>	<u>\$ 3,369,863,757</u>	<u>\$ 3,438,618,114</u>	<u>\$ 3,701,974,321</u>	<u>\$ 4,138,262,794</u>
Total Net Debt Applicable to the Limit As a Percentage of Debt Limit	2.30%	2.01%	1.72%	1.30%	1.04%	0.93%	0.79%	1.68%	1.38%	2.20%

Legal Debt Margin Calculation for the Current Fiscal Year

Total Assessed Value of Real Property	\$ 28,830,159,438
Debt Limit (15% Assessed Value) Assessed Value	4,324,523,916
Debt Applicable to Limit:	
General Obligation Bonds and Certificates	95,970,000
Less: Amount Set Aside for Repayment	<u>(2,839,439)</u>
Net Debt Applicable to Limit	\$ <u>93,130,561</u>
Legal Debt Margin	\$ <u>4,231,393,355</u>

-194-
LUBBOCK COUNTY, TEXAS

TABLE E-18

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

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Population (1)	290,060	293,394	299,453	303,137	305,225	307,412	310,569	314,772	314,451	317,561
Total Personal Income	\$ 10,542,823,000	\$ 11,066,436,000	\$ 11,546,015,000	\$ 11,748,703,000	\$ 12,646,303,000	\$ 13,086,192,000	\$ 13,761,558,000	\$ 14,637,393,000	\$ 15,999,431,000	\$ 16,652,095,000
Per Capita Personal Income (1)	\$ 36,347	\$ 37,644	\$ 38,557	\$ 38,757	\$ 41,433	\$ 42,569	\$ 43,111	\$ 46,502	\$ 50,881	\$ 52,437
Median Age (3)	31.6	30.7	30.6	30.8	30.9	31.0	31.3	31.4	31.31	32.04
Unemployment (2)	5.0%	5.0%	3.3%	3.4%	3.0%	2.6%	6.0%	3.9%	4.50%	3.70%

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

LUBBOCK COUNTY, TEXAS

TABLE E-19

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

2023	2014
Largest Private Employers	
United Supermarkets	
AT&T Communications	
Convergys Corporation	
Excell Services	
Tyco Fire Protection	
Suddenlink Communications	
G Boren Services	
Sonic Drive-In	
Walmart	
Wells Fargo Phone Bank	
Largest Public Employers	
Texas Tech University	
Covenant Health System	
Lubbock Independent School District	
University Medical Center	
City of Lubbock	
Texas Tech Health Sciences Center	
Lubbock County	
Lubbock State School	
Frenship Independent School District	
U.S Postal Service	
	Largest Private Employers
	United Supermarkets
	AT&T Communications
	Convergys Corporation
	Largest Public Employers
	Texas Tech University
	Texas Tech Health Science Center
	Lubbock Independent School District
	University Medical Center
	Covenant Health System
	City of Lubbock
	Lubbock County

-196-
LUBBOCK COUNTY, TEXAS

TABLE E-20

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

Function/Program	Full-Time-Equivalent Employees as of Year End									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government	51	51	51	51	49	50	65	67	88	87
Financial Administration	58	61	61	63	66	66	67	67	68	73
Judicial	99	100	101	102	102	104	103	110	111	114
Legal	145	144	146	146	147	150	150	151	100	103
Public Safety	502	512	526	531	531	529	538	541	539	548
Correctional	115	115	114	115	114	120	120	120	126	127
Facilities	64	65	66	71	71	71	72	67	68	70
Health	1	1	1	1	1	1	1	0	0	0
Welfare	5	5	5	5	5	5	5	5	5	5
Conservation	8	8	8	9	9	9	9	9	9	9
Elections	9	9	9	9	9	9	9	9	9	9
Culture/Recreation	7	7	7	7	7	7	7	7	6	6
Transportation	44	44	45	44	49	50	53	56	64	74
Total	<u>1,108</u>	<u>1,108</u>	<u>1,140</u>	<u>1,154</u>	<u>1,160</u>	<u>1,171</u>	<u>1,199</u>	<u>1,209</u>	<u>1,193</u>	<u>1,225</u>

Source: Budget- Comparative Summary of Employees by Function

LUBBOCK COUNTY, TEXAS

TABLE E-21

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
County Clerk										
Number of Criminal Cases Filed	4,324	4,249	3,396	3,179	2,836	2,595	2,833	1,114	2,412	3,397
Number of Civil Cases Filed	1,049	964	940	895	917	1,244	1,157	2,490	1,016	1,250
Marriage Licenses- Formal	1,831	1,189	1,935	2,121	2,016	2,113	1,920	138	2,272	2,213
Marriage Licenses- Informal	117	128	115	98	94	86	84	2,140	61	59
Probate Cases	745	862	820	809	937	797	829	50	1,022	939
Guardianship Cases Filed	NA	133	105	80	75	72	89	1,190	75	90
Mental Cases Filed	NA	535	346	322	215	199	173	91	109	122
OPR Documents Recorded	NA	46,529	55,611	48,150	48,546	49,553	56,635	66,810	61,794	49,725
Commissioners' Court										
Number of Courts Held	24	24	24	24	24	24	24	24	24	24
Number of Additional Meetings Held	19	10	11	11	11	12	17	25	16	18
Information Services/County Technology										
Work Orders Opened									10250	
Work Orders Closed	7,109	6,678	7,289	7,505	5,995	4,154	NA	NA	9,900	
Elections Administration										
Total Mail Handled	69,162	69,311	105,517	40,006	86,945	54,675	109,678	53,205	92,720	73,104
Total Mail Ballot Requests	9,351	4,184	9,170	7,481	7,034	5,619	3,618	10,778	4,400	3,886
Number of Election Workers Trained	659	187	175	490	334	295	409	478	334	292
Judicial Compliance										
Total Collections	1,471,449	1,582,368	1,487,956	1,260,391	1,077,745	962,070	743,742	732,073	983,303	925,300
Total Number of Cases	6,639	7,223	6,121	5,633	5,559	5,514	3,770	3,343	5,901	5,443
Commissioners' Court Records Preservation										
Records Requests	130	144	176	160	203	132	193	269	170	151
Number of Boxes of Records	4,281	3,709	3,363	3,631	3,638	3,807	3,826	4,082	4246	4,540
Cubic Feet of Records Destroyed	1,035	1,227	701	581	487	27	27	226	206	145
Maintenance										
Number of Work Orders Processed	17,700	17,350	15,781	15,963	33,356	26,507	16,769	16,122	15,322	17,666
Oversaw Permanent Improvements	2,996,000	1,500,000	7,030,000	7,435,000	3,616,000	7,996,000	14,045,500	5,140,782	8,310,000	12,743,000
Conservation										
Texas Agrilife Extension										
Educational Contacts by Newsletters	8,148	5,819	7,217	8,596	8,458	10,758	8,656	8,538	9,762	19,535
Contact Hours	76,661	79,384	105,701	132,178	77,852	106,249	47,964	135,497	49,768	557,535
Total Attendance at Group Meetings	25,888	29,186	32,023	38,135	63,225	93,496	14,140	16,029	13,744	165,734
4-H Enrollment	3,193	4,266	3,150	4,350	3,510	4,170	2,316	1,906	1,999	2,875
Number of Traditional 4-H Club Member	328	351	345	399	450	540	374	335	372	437

LUBBOCK COUNTY, TEXAS

TABLE E-21

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Judicial										
District Court										
Criminal Cases Disposed	9,175	9,923	9,631	7,564	7,055	7,804	6,537	4,649	4,649	7,574
District Clerk										
Civil Law Cases Filed	1,663	1,680	1,807	1,699	1,762	1,861	1,656	NA	1,745	1,935
Family Law Cases Filed	3,419	2,549	2,830	2,618	2,657	2,395	2,032	NA	2,677	2,724
Tax Law Cases Filed	483	261	128	124	130	129	35	NA	100	161
Child Support Garnishment Orders	466	524	521	455	392	387	302	NA	297	311
Juror Summons	45,549	78,863	62,388	57,695	58,885	60,935	38,699	NA	72,423	65,401
Jury Financial Cards Issued	2,375	3,618	3,743	3,722	4,426	4,063	2,386	669	4,357	3,449
Juvenile Cases	296	295	331	252	240	220	156	NA	336	331
Passports	1,143	958	1,081	1,086	1,312	1,346	803	0	0	934
Law Library										
Number of Visitors	4,950	5,349	4,501	4,318	3,997	3,300	1,125	1,753	1,955	2,017
Number of Volumes	14,027	14,142	14,268	14,396	14,516	NA	NA	NA	NA	N/A
Dispute Resolution Center										
Inquiries and Referrals	3,144	3,077	2,393	2,481	2,328	2,226	1,945	2,480	2,548	4,200
Number Assisted	6,042	6,154	4,572	4,770	4,490	4,452	3,792	4,960	5,096	7,294
Training Participants	393	419	242	242	230	136	186	576	315	419
Number of Training Sessions	15	14	9	11	11	8	9	10	11	15
Training Hours Provided	225	155	112	139	158	144	69	158	141	189
Average Monthly Collect- CSCD	116,515	116,335	136,928	109,943	99,316	139,590	100,855	83,452	55,320	52,684
Justice of the Peace #1										
Civil Cases Filed	1,317	1,257	1,262	1,868	2,358	2,980	1,920	2,122	1,934	1,767
Criminal Cases Filed	3,144	3,037	2,277	2,909	4,665	4,940	3,377	2,768	1,922	2,672
Criminal Cases Disposed										3,047
Civil Cases Disposed										2,123
Justice of the Peace #2										
Civil Cases Filed	1,129	1,142	1,154	1,242	1,321	NA	NA	NA	1,468	2,019
Criminal Cases Filed	2,266	2,136	2,224	2,599	901	NA	NA	NA	997	1,481
Criminal Cases Disposed										1,053
Civil Cases Disposed										1,495
Justice of the Peace #3										
Civil Cases Filed	1,092	1,717	1,256	1,493	1,506	2,079	NA	1,884	2,322	2,720
Criminal Cases Filed	976	1,813	1,777	1,062	1,903	1,465	NA	782	868	625
Criminal Cases Disposed										1,072
Civil Cases Disposed										1,594
Justice of the Peace #4										
Civil Cases Filed	855	910	1,120	1,112	1,182	904	NA	NA	988	1,395
Criminal Cases Filed	3,808	3,683	3,998	3,972	4,541	2,936	NA	NA	2,887	1,956
Criminal Cases Disposed	2,530	3,337	2,750	3,063	1,618	1,565	NA	NA	NA	1,577
Civil Cases Disposed	911	876	1,001	988	1,015	889	NA	NA	NA	1,147

LUBBOCK COUNTY, TEXAS

TABLE E-21

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Legal										
Criminal District Attorney										
Cases Received	13,296	14,740	14,058	13,749	14,261	14,462	12,505	10,544	12695	13,606
Felony Cases Filed	3,649	3,633	3,105	2,671	1,840	2,419	2,835	2,018	2,598	3,035
Misdemeanor Cases Filed	4,322	4,206	3,404	3,179	2,073	2,594	2,833	1,813	2,398	2,830
Cases Filed	8,271	7,839	6,702	6,213	5,608	5,285	5,904	5,009	NA	NA
Felony Cases Closed	4,759	5,579	5,407	4,161	NA	6,308	NA	NA	5,426	6,754
Misdemeanor Cases Closed	5,467	5,722	5,185	4,381	NA	7,230	NA	NA	5,251	6,774
Total Jury Trials	NA	97	24	39	37	42	20	20	43	32
County Judge										
Probate Cases Filed	745	862	820	806	846	745	829	932	949	935
Mental Health Cases Filed	587	515	276	325	208	178	173	108	106	103
Guardianship Cases Filed	95	133	105	80	65	85	89	72	67	91
Hearings Held	790	NA	703	492	911	830	854	1,080	951	1,330
Financial										
County Auditor										
Accounts Payable Checks Processed	8,450	8,497	8,769	8,592	8,838	8,056	7,325	6,688	7,370	7,612
Payroll Checks Issued	32,423	32,161	32,766	33,504	33,484	33,408	37,162	33,808	33,620	33,492
Grants Processed	64	63	64	72	78	84	91	93	88	101
Bank Reconciliations Completed	790	845	756	890	795	843	821	790	666	132
Cash Counts Completed	286	291	289	285	289	278	72	172	268	283
Budget Amendments Processed	177	182	207	162	169	152	150	143	191	211
Quarterly Reviews Performed	76	76	87	92	76	76	56	41	66	65
Audits Performed	5	1	7	6	9	4	0	8	4	2
County Treasurer										
Cash Receipts Processed	5,524	5,283	5,871	4,838	4,536	4,629	5,185	5,725	5,797	6,041
Tax Assessor/Collector										
Automobile Registrations	241,199	244,063	200,500	224,140	252,151	255,253	249,353	263,129	265,016	263,872
Beer and Wine Permits Issued	201	195	254	184	229	240	357	292	324	282
Human Resources										
Applications Accepted	3,192	5,335	6,787	7,116	5,959	7,737	9,588	5,380	5,266	5,408
New Hires Processed	226	221	256	231	256	275	2,305	254	301	321
Separations Processed	174	242	221	240	192	263	294	315	296	290
Purchasing										
Purchase Orders	2,309	2,270	2,125	2,148	2,106	1,681	2,369	1,706	1,743	2,058
Formal RFDs/Bids	14	12	19	30	18	22	26	15	42	35
Informal Bids/ Quotes	141	163	65	69	103	58	100	193	352	423
New Contracts	74	48	75	111	87	244	102	84	68	105
Contract Renewals	130	137	156	146	178	185	155	143	188	105
Public Safety										
Detention Center										
Average Daily Jail Population	1,228	1,183	1,123	1,149	1,244	1,219	1,256	1,284	1,378	1,399
Average Daily # of Federal Inmates	83	78	55	36	56	58	66	64	62	31

LUBBOCK COUNTY, TEXAS

TABLE E-21

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Sheriff										
Active Warrants	22,178	18,737	19,401	17,936	17,540	13,748	15,199	36,340	12,661	11,038
Calls for Service Patrol	11,586	11,336	10,924	11,612	12,284	16,040	12,183	15,430	16,469	21,277
Calls Received by Communications	201,097	150,783	155,699	127,655	151,915	224,017	215,166	219,368	140,503	180,305
Juvenile Justice Center										
Number of Residents	22,527	23,840	25,080	26,517	26,184	19,423	21,166	7,155	16,063	14,995
Number of Community Service Hours	10,258	9,651	10,473	8,660	8,528	10,354	10,094	6,135	8,686	10,005
Safety and Environmental										
Total Number of Properties Inspected	360	370	332	367	338	363	432	432	432	536
Number of New Properties Inspected	175	190	134	185	142	135	152	152	152	458
Constable #1										
Civil Processed	1,051	787	885	705	949	1,064	1,064	1,141	799	1,992
Constable #2										
Civil Processed	1,025	1,098	1,159	955	1,021	NA	612	NA	NA	3,164
Constable #3										
Civil Processed	2,699	1,701	1,897	2,110	NA	NA	NA	NA	NA	N/A
Constable #4										
Civil Processed	412	958	907	922	NA	846	711	899	1299	3,767
Medical Examiner										
Cases	520	609	601	614	638	NA	598	691	483	429
Investigations	2,313	2,680	2,635	2,782	2,888	NA	3,009	3,285	3,032	2,304
Life Gift Cases	5	NA	1	NA	24	NA	NA	NA	NA	16
Autopsy Report Requests	217	313	368	764	660	NA	321	244	298	367
Allied Health Student Education	226	266	264	246	78	NA	NA	NA	NA	NA
Cremation	781	1,119	1,156	1,288	1,337	NA	1,278	1,509	1,490	1,034
General Assistance										
Number of Residents Assisted	831	1,086	1,404	1,652	1,447	1,404	904	874	902	1,245
Number of Pauper Funerals	90	107	95	123	97	152	124	132	95	129
Transportation										
Road and Bridges										
Work Orders Completed	1,110	1,782	1,712	1,637	1,385	1,411	1,558	1,354	1,248	2,685
Miles of Road Overlaid	5	10	0	0	0	1	0	0	26	0
County Roads Maintained- Miles	1,187	1,187	1,180	1,174	1,122	NA	1,122	1,122	1,122	1,122
Miles of Road Seal Coated	NA	0	36	152	0	18	22	22	26	29
Miles of Road Caliched	NA	NA	NA	NA	94	8	28	29	33	33

Sources: Various County Departments

-201-
LUBBOCK COUNTY, TEXAS

TABLE E-22

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

Function/Program	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Electric Voting Machines	1,004	1,004	1,004	1,325	1,327	1,327	1,327	1,332	1550	1666
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	134	139	139	140	140	140	140	150	166	176
Constable Vehicles	4	4	4	4	4	4	4	4	5	5
Culture and Recreation										
County Parks	4	4	4	4	4	4	4	4	4	4
Public Works										
Bridges	1	1	1	1	1	1	1	1	1	1
Roads (miles)	1,187	1,187	1,180	1,174	1,122	1,122	1,122	1,183	1181	1202

Sources: Various County Departments

OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION

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

CERTIFIED PUBLIC ACCOUNTANTS

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8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

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

Independent Auditor's Report

Commissioner's Court
Lubbock County, Texas
Lubbock, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Lubbock County, Texas (the County), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 8, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 8, 2024

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

CERTIFIED PUBLIC ACCOUNTANTS

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LUBBOCK, TEXAS 79423-1954

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

Independent Auditor's Report

Commissioner's Court
Lubbock County, Texas
Lubbock, Texas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lubbock County, Texas' major federal programs for the year ended September 30, 2023. Lubbock County, Texas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 8, 2024

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

CERTIFIED PUBLIC ACCOUNTANTS

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

Independent Auditor's Report

Commissioner's Court
Lubbock County, Texas
Lubbock, Texas

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Lubbock County, Texas' compliance with the types of compliance requirements described in the State of Texas Uniform Grant Management Standards ("UGMS") that could have a direct and material effect on each of Lubbock County, Texas' major state programs for the year ended September 30, 2023. Lubbock County, Texas' major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lubbock County, Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended September 30, 2023.

Basis for Opinion on Each Major State Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Balinger, Segars, Gilbert & Moss LLP

Certified Public Accountants

Lubbock, Texas

March 8, 2024

LUBBOCK COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2023

A. Section I - Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ___ yes X no

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

Noncompliance material to financial statements noted? ___ yes X no

2. Federal Awards

Internal control over major programs:

Material weakness(es) identified? ___ yes X no

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

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

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

Identification of major programs:

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

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

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

LUBBOCK COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2023

3. State Awards

Internal control over major programs:

Material weakness(es) identified? ___ yes X no

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

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

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

Identification of major programs:

Name of State Program or Cluster

Texas Anti-Gang Center

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

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

B. Section II - Findings Related to the Financial Statements

The audit disclosed no findings required to be reported.

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

The audit disclosed no findings required to be reported.

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

The audit disclosed no findings required to be reported.

LUBBOCK COUNTY, TEXAS

SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
2022-001	Implemented	
ALN 21.027 ARPA Coronavirus State and Local Fiscal Recovery Fund <i>Subrecipient Monitoring: Non-Compliance with Grant Requirements</i>		

LUBBOCK COUNTY, TEXAS

**CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Federal Grantor/State Grantor Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through To Subrecipients	Federal/State Expenditures
FEDERAL AWARDS:				
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<u>Passed Through Texas Department of Agriculture</u>				
<i>Child Nutrition Cluster</i>				
National School Lunch Program - Cash Assistance	10.555	01300	\$	114,266
Commodities - Non-Cash Assistance	10.555	01300		13,399
School Breakfast Program	10.553	01300		55,683
Emergency Operating Costs	10.555	01300		6,591
<i>Total Child Nutrition Cluster</i>			\$	<u>189,939</u>
<u>Passed Through Texas Rural Mediation Program</u>				
USDA Agricultural Mediation Program	10.435	49-044-756001056	\$	<u>242,688</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				\$ <u>432,627</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<u>Passed Through Office of the Governor</u>				
Regional Bomb Squad - Took Kit Upgrade	97.067	4261801	\$	8,813
Regional Bomb Squad - Portable Equipment Upgrade	97.067	4491301		45,766
Regional SWAT Team Camera System	97.067	4493401		11,833
Regional SWAT Team Tactical Entry Equipment	97.067	4493801		37,500
Total Homeland Security			\$	<u>103,912</u>
<u>Passed Through Texas Department of Emergency Management</u>				
Hazard Mitigation Action Plan Update	97.039	DR-4466-0008	\$	17,071
LUB003C- Road Repair	97.036	FEMA 00205		63,128
<i>Total Passed Through Texas Department of Emergency Management</i>			\$	<u>80,199</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				\$ <u>184,111</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Federal Grantor/State Grantor Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Entity Identifying Number	Passed Through To Subrecipients	Federal/State Expenditures
<u>U.S. DEPARTMENT OF TREASURY</u>				
<u>Passed Through Texas Department of Emergency Management</u>				
COVID-19 ARPA Coronavirus State and Local Fiscal Recovery Fund	21.027	SLT-0911		\$ <u>8,207,484</u>
TOTAL U.S. DEPARTMENT OF TREASURY				\$ <u>8,207,484</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<u>Passed Through Office of Justice Programs</u>				
2020 JAG Program	16.738	2020-DJ-BX-0480		\$ 53,305
2021 JAG Program	16.738	15PBJA-21-GG-01885-JAGX		59,661
2022 JAG Program	16.738	15PBJA-22-GG-02184-JAGX		<u>38,463</u>
Total JAG Program				\$ <u>151,429</u>
<u>Passed Through Office of the Governor</u>				
Lubbock County District Attorney Victim Advocacy Project	16.575	3040606		\$ <u>114,814</u>
State Criminal Alien Assistance Program	16.606	15PBJA-21-RR-04930-SCAA		\$ <u>61,886</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				\$ <u>328,129</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 0	\$ <u>9,152,351</u>

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Federal Grantor/State Grantor Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Entity Identifying Number	Passed Through To Subrecipients	Federal/State Expenditures
STATE AWARDS:				
<u>TEXAS DEPARTMENT OF TRANSPORTATION</u>				
County Transportation Infrastructure Fund Grant Program	N/A	CTIF-02-152		\$ <u>193,176</u>
TOTAL TEXAS DEPARTMENT OF TRANSPORTATION				\$ <u>193,176</u>
<u>TEXAS OFFICE OF THE ATTORNEY GENERAL</u>				
Texas Statewide Automated Victim Notification Service (SAVNS)	N/A	C-00331		\$ <u>29,403</u>
TOTAL TEXAS OFFICE OF THE ATTORNEY GENERAL				\$ <u>29,403</u>
<u>TEXAS INDIGENT DEFENSE COMMISSION</u>				
Indigent Defense Formula Grant Program	N/A	212-22-152		\$ <u>247,563</u>
TOTAL TEXAS INDIGENT DEFENSE COMMISSION				\$ <u>247,563</u>
<u>TEXAS DEPARTMENT OF MOTOR VEHICLES</u>				
<u>Passed Through Automobile Burglary and Theft Prevention Authority</u>				
South Plains Auto Theft Task Force	N/A	608-23-1520000		\$ 421,209
South Plains Auto Theft Task Force	N/A	608-24-1520000		<u>42,094</u>
TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES				\$ <u>463,303</u>
<u>OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION</u>				
<u>Passed through State Criminal Justice Planning (421) Fund</u>				
Adult Drug Court	N/A	1836117		\$ 30,944
Adult Drug Court	N/A	1836118		2,501
DWI Court	N/A	2196514		23,992
DWI Court	N/A	2196515		3,004
<u>Passed through Homeland Security Grants Division</u>				
Border Prosecution Unit- TAG	N/A	3805102		52,893

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Federal Grantor/State Grantor Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Entity Identifying Number	Passed Through To Subrecipients	Federal/State Expenditures
<u>Passed through AG-Texas Anti-Gang (TAG) Program</u>				
Texas Anti-Gang Center	N/A	3401106		1,561,216
Texas Anti-Gang Center	N/A	3401107		<u>22,784</u>
TOTAL OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION				\$ <u>1,697,334</u>
<u>STATE JUSTICE INSTITUTE</u>				
Medication and Mental Health	N/A	21E017		\$ <u>1,437</u>
TOTAL STATE JUSTICE INSTITUTE				\$ <u>1,437</u>
<u>UNIVERSITY OF NOTRE DAME</u>				
LEO Step Up Initiative	N/A			\$ <u>11,191</u>
TOTAL UNIVERSITY OF NOTRE DAME				\$ <u>11,191</u>
TOTAL EXPENDITURES OF STATE AWARDS			\$ <u>0</u>	\$ <u>2,643,407</u>
TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS			\$ <u><u>0</u></u>	\$ <u><u>11,795,758</u></u>

-218-
LUBBOCK COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
SEPTEMBER 30, 2023

BASIS OF PRESENTATION

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Grant funding from the Texas Juvenile Justice Department was reported in a separate regulatory audit for the year ended August 31, 2023. This report was submitted to the agency by the required timeline.