



LUBBOCK COUNTY
*Annual Comprehensive
Financial Report*

FOR THE YEAR ENDED SEPTEMBER 30, 2024

OFFICE OF THE COUNTY AUDITOR
KATHY WILLIAMS

FY 2023—2024



LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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, 2024

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 | 77 |
| Schedule of Employer Contributions - TCDRS | Exhibit B-2 | 78 |
| Schedule of Changes in the Total OPEB Liability and Related Ratios – Lubbock County Retiree Health Insurance Plan | Exhibit B-3 | 79 |
| Budgetary Comparison Schedule- General Fund | Exhibit B-4 | 80 |
| Budgetary Comparison Schedule- American Rescue Plan Act Fund | Exhibit B-5 | 81 |
| Notes to Required Supplementary Information | | 82 |
| SUPPLEMENTARY INFORMATION | | |
| Combining Statements and Budgetary Comparison Schedules as Supplementary Information: | | |
| Combining Balance Sheet – Nonmajor Governmental Funds | Exhibit C-1 | 85 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds | Exhibit C-2 | 86 |
| Special Revenue Funds: | | |
| Combining Balance Sheet – Nonmajor Special Revenue Funds | Exhibit C-3 | 87 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds | Exhibit C-4 | 93 |
| Budgetary Comparison Schedules for Special Revenue Funds: | | |
| Consolidated Road and Bridge | Exhibit C-5 | 99 |
| Precinct No. 1 Park Fund | Exhibit C-6 | 100 |
| Slaton/Roosevelt Parks | Exhibit C-7 | 101 |
| Idalou/New Deal Parks | Exhibit C-8 | 102 |
| Shallowater Park | Exhibit C-9 | 103 |
| LCETRZ Tax Increment | Exhibit C-10 | 104 |
| Safe School Program/JJAEP | Exhibit C-11 | 105 |
| TJJD-R Regional Diversion | Exhibit C-12 | 106 |

LUBBOCK COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2024

TABLE OF CONTENTS (CONTINUED)

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

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2024

TABLE OF CONTENTS (CONTINUED)

| | <u>Statement Identification</u> | <u>Page No.</u> |
|---|-------------------------------------|---------------------|
| Language Access | Exhibit C-49 | 143 |
| Sheriff Contraband | Exhibit C-50 | 144 |
| Inmate Supply | Exhibit C-51 | 145 |
| VINE | Exhibit C-52 | 146 |
| Homeland Security | Exhibit C-53 | 147 |
| Project Safe Neighborhood | Exhibit C-54 | 148 |
| LEOSE Sheriff | Exhibit C-55 | 149 |
| Sheriff Commissary Salary | Exhibit C-56 | 150 |
| LECD Grant | Exhibit C-57 | 151 |
| TAG Grant | Exhibit C-58 | 152 |
| TAG Criminal Justice Grant | Exhibit C-59 | 153 |
| CDA Business Crimes | Exhibit C-60 | 154 |
| CDA Contraband Fund | Exhibit C-61 | 155 |
| South Plains Auto Theft | Exhibit C-62 | 156 |
| South Plains Auto Theft CC Grant | Exhibit C-63 | 157 |
| JAG Grant | Exhibit C-64 | 158 |
| CDA Border Prosecution | Exhibit C-65 | 159 |
| CDA Victim Advocacy | Exhibit C-66 | 160 |
| Debt Service Funds: | | |
| Combining Balance Sheet – Nonmajor Debt Service Funds | Exhibit C-67 | 161 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Debt Service Funds | Exhibit C-68 | 162 |
| Budgetary Comparison Schedules for Debt Service Funds: | | |
| Unlimited Tax Road Bond 2019 | Exhibit C-69 | 163 |
| Refunding Bonds Series 2021 | Exhibit C-70 | 164 |
| Special Tax Revenue Bonds 2020 | Exhibit C-71 | 165 |
| Capital Project Funds: | | |
| Combining Balance Sheet – Nonmajor Capital Project Funds | Exhibit C-72 | 166 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Project Funds | Exhibit C-73 | 167 |

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2024

TABLE OF CONTENTS (CONTINUED)

| | <u>Statement Identification</u> | <u>Page No.</u> |
|--|-------------------------------------|---------------------|
| Budgetary Comparison Schedules for Capital Project Funds: | | |
| MPO Road Construction | Exhibit C-74 | 168 |
| CRTC Renovations #2 | Exhibit C-75 | 169 |
| Permanent Improvement | Exhibit C-76 | 170 |
| Venue Capital Project | Exhibit C-77 | 171 |
| Tax Road Bond Construction | Exhibit C-78 | 172 |
| Medical Examiners Building Construction | Exhibit C-79 | 173 |
| Internal Service Funds: | | |
| Combining Statement of Net Position | Exhibit C-80 | 174 |
| Combining Statement of Revenues, Expenses, and Changes in Fund Net Position | Exhibit C-81 | 175 |
| Combining Statement of Cash Flows | Exhibit C-82 | 176 |
| Fiduciary Funds: | | |
| Combining Statement of Fiduciary Net Position | Exhibit C-83 | 177 |
| Combining Statement of Changes in Fiduciary Net Position | Exhibit C-84 | 178 |
| STATISTICAL SECTION (Unaudited) | | |
| Statistical Section Contents | | 179 |
| Net Position by Component | Table E-1 | 180 |
| Expenses, Program Revenues, and Net (Expense) Revenue | Table E-2 | 181 |
| General Revenues and Total Change in Net Position | Table E-3 | 182 |
| Fund Balances of Governmental Funds | Table E-4 | 183 |
| Changes in Fund Balances of Governmental Funds | Table E-5 | 184 |
| Tax Revenues by Sources, Governmental Funds | Table E-6 | 185 |
| Assessed Value and Estimated Actual Value of Taxable Property | Table E-7 | 186 |
| Direct and Overlapping Property Tax Rates | Table E-8 | 187 |
| Principal Property Taxpayers | Table E-9 | 188 |
| Property Tax Levies and Collections | Table E-10 | 189 |
| Taxable Sales by Category | Table E-11 | 190 |
| Direct and Overlapping Sales Tax Rates | Table E-12 | 191 |
| Sales Tax Revenue Payers by Industry | Table E-13 | 192 |
| Ratios of Outstanding Debt by Type | Table E-14 | 193 |
| Ratios of Tax Supported Bonded Debt Outstanding | Table E-15 | 194 |
| Direct and Overlapping Governmental Activities Debt | Table E-16 | 195 |

LUBBOCK COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2024

TABLE OF CONTENTS (CONCLUDED)

| | <u>Statement Identification</u> | <u>Page No.</u> |
|--|-------------------------------------|---------------------|
| Legal Debt Margin Information | Table E-17 | 196 |
| Demographic and Economic Statistics | Table E-18 | 197 |
| Principal Employers | Table E-19 | 198 |
| Full-Time-Equivalent County Government Employees by Function/Program | Table E-20 | 199 |
| Operating Indicators by Function/Program | Table E-21 | 200 |
| Capital Assets Statistics by Function/Program | Table E-22 | 204 |

OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION

| | |
|---|--------------------|
| Independent Auditor's 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> | 205 |
| Independent Auditor's Report on Compliance For Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance | 207 |
| Independent Auditor's Report on Compliance For Each Major State Program and Report on Internal Control over Compliance Required by the State of Texas UGMS | 210 |
| Schedule of Findings and Questioned Costs | 213 |
| Schedule of Prior Audit Findings | 215 |
| Corrective Action Plan | 216 |
| Schedule of Expenditures of Federal and State Awards | Exhibit F-1 217 |
| Notes to the Schedule of Expenditures of Federal and State Awards | 221 |

INTRODUCTORY SECTION

LUBBOCK COUNTY

Kathy Williams
County Auditor

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First Assistant Auditor



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March 7, 2025

The Honorable Board of District Judges
The Honorable Commissioners Court
The Citizens of Lubbock County
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. This internal control structure is subject to periodic evaluation by appropriate management and audit staff of the County Auditor's Office. As such, the Lubbock County Internal Audit Manager has established and will enhance the internal control structure for monitoring all sub-recipients identified with the American Rescue Plan Act as required by the 2022 OMB Compliance Supplement.

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, 2024, 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, 2024, 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 as well as 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, banking, 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 an inflationary and a higher interest rate climate. This trend is still expected to continue.

With the tax base largely composed of single family properties at 57% and commercial properties at 17%, the economic outlook for Lubbock County remains positive for the near future. While residential and commercial building activity have not shown significant increases, new housing development contributes to the Lubbock County tax base with 113 new residential starts up. The Leprino Food Company, a global leader in dairy manufacturing, opened a plant in late 2024 and is expected add annual revenues totaling \$1 billion over the next ten years. In addition, Dura-Line, a fiber-optics company, will add to county growth with a \$46.7 million investment. Two major health care systems, Covenant Health and University Medical Center Health System (UMC), continue to announce significant expansions. The local unemployment rate remains stable at around 3.4% in September 2024. YTD new car sales are up 2.57% along with retail sales up 4.8%. Hotel Motel tax collections are up by 1.05% indicating a slight increase in tourism.

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 Technology Policy. However, these practices will be revisited and update in the spring of 2025 due to the unexpected shift of the Lubbock County Commissioners Court to the No New Revenue tax rate during late September 2024.

Major Initiatives

The 2024 Budget continues to hold the established principles in Lubbock County of conservative fiscal planning. In formulating the 2024 Budget, the Commissioners Court major initiatives included funding the Lubbock County departments with new positions, COLAs for all full-time employees, a retention pay program and an additional retention effort for all attorney positions, totaling approximately \$5.9 million. 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 .347507 per \$100 valuation.

Major Funding Issues Facing 2024 Budget

Preserving reserves during the current economic uncertainties during an inflationary climate 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 2024 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, 38 new employees as well as salary items. Overall, the issues faced by Lubbock County in preparing the 2024 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, employee retention and public safety remained the focus of the Court. This included disparity pay for the Juvenile Justice Center employees, salary increase per attorney in a retention effort, a robust Road and Bridge maintenance program, and providing the eleven Volunteer Fire Departments with the means to replace needed small equipment. In addition, funding COLAs for all Lubbock County full-time employees, appropriating funds for a retention program, granting 38 new positions, funding 39 vehicles and 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. The Lubbock County Sheriff provided his 5-year plan in 2020. Other department directors present plans as needed. After careful consideration the Court set priorities and appropriate funding for annual and multi-year projects.

During fiscal year 2024, 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.

Out of the \$60 million ARPA funds received, Lubbock County has expended \$48.6 million for the Court's priorities with approximately \$6.8 million spent in fiscal year 2024. Additional resources to fund long-term strategies such as the new Medical Examiner's building and the repair of the McMillian Dam concerns to address the public health and economic impact of COVID-19 were obligated by December 31, 2024 as required by SLFRF and should be expended during the fiscal year 2025-2026 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, 2023. This was the 17th 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 2024 fiscal year beginning October 1, 2023. This was the 16th 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 continued lack of human resource in key positions over the last several years. They continuously demonstrate what excellent public service to the citizens of Lubbock County. 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

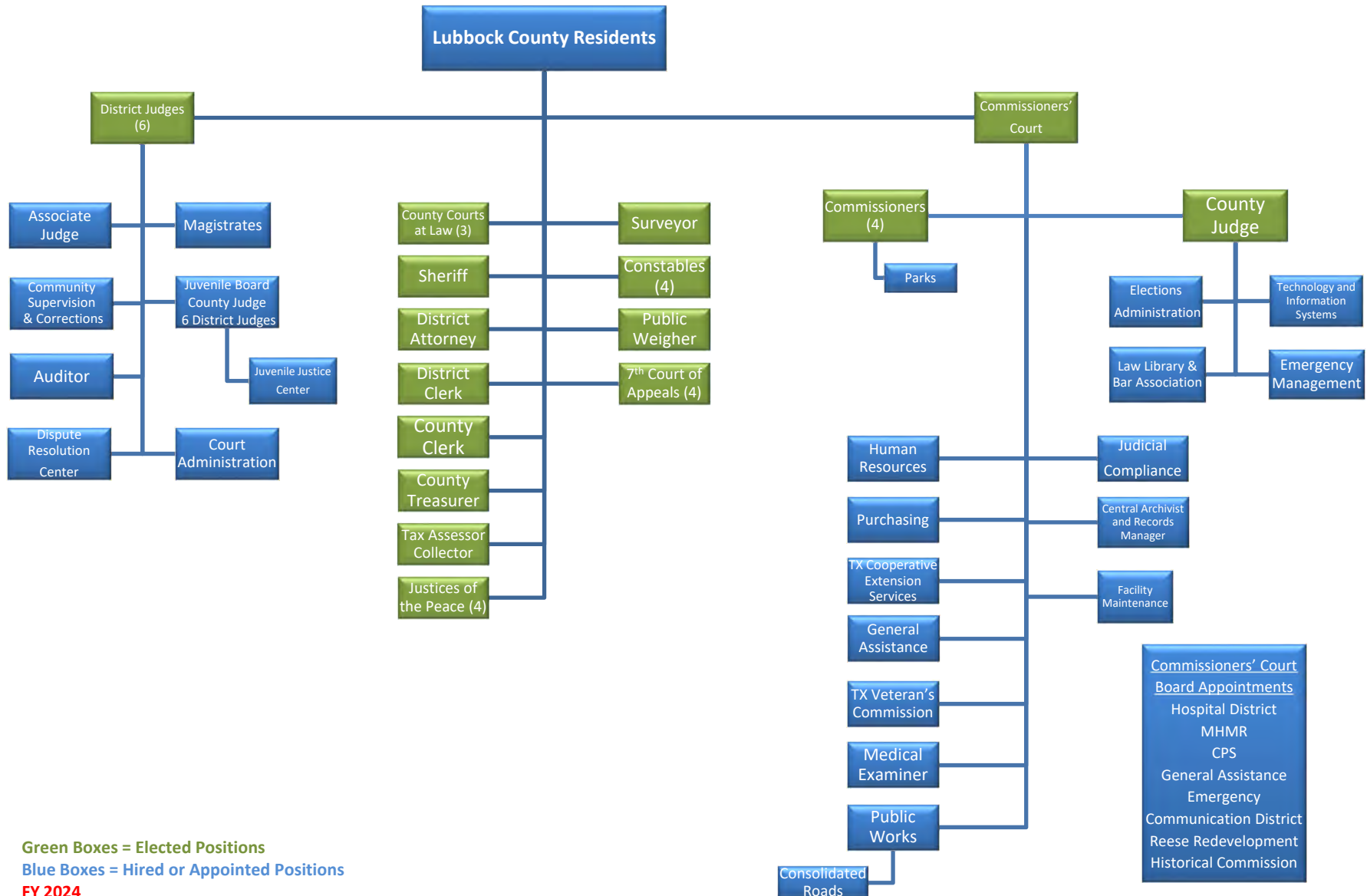
**County of Lubbock
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Executive Director/CEO

Lubbock County Organization Chart



LUBBOCK COUNTY, TEXAS

**LIST OF PRINCIPAL OFFICIALS
AS OF SEPTEMBER 30, 2024**

| 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 |
| Jose Sanchez | Constable, Precinct 3 |

LUBBOCK COUNTY, TEXAS

**LIST OF PRINCIPAL OFFICIALS
AS OF SEPTEMBER 30, 2024**

| Principal Officials | |
|-----------------------|--|
| Name | Office |
| Clint Wehrman | Director of Purchasing |
| Melanie Hall | 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, 2024, 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, 2024, 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 University Medical Center, Lubbock, Texas, which represents the entire discretely presented component unit as of September 30, 2024. 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 solely 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 comprehensive financial 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 7, 2025, 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 7, 2025

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, 2024. 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, 2024 by \$270,622,355 (net position). Of this amount, the unrestricted net position increased by \$15,279,805 from \$28,614,612 to \$43,894,417. At the same time, the Net Position Invested in Capital Assets increased by \$29,019,726 to a total \$177,885,774. The County's total net position increased by \$38,285,319.
- At the end of calendar year 2023 - the fiscal year-end of Texas County & District Retirement System funds - the County's Net Pension Liability is \$7,369,070. This is a change from the prior year's Net Pension Liability of \$19,419,156.
- The County's governmental funds ending fund balance is \$205,273,791 of which \$55,623,524, an increase of \$11,998,657, is available for spending at the County's discretion. Unrestricted investment earnings increased \$6,411,673 due to a rise in interest rates and an increase in investments being held during the year. Property taxes increased \$10,463,126 due an increase in appraised values and choosing a tax rate intended to increase property taxes.
- The ending unassigned fund balance for the General Fund was \$55,648,824, or 36.46% of total general fund revenues and 43.42% of total expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual comprehensive financial 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, interest and on long-term debt, and bond issuance costs. 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 \$270,622,355 at September 30, 2024.

The largest portion of the County's net position (\$177,885,774) reflects its investment in capital assets (e.g., land, infrastructure, buildings, and equipment) less any related debt used to acquire these assets that is still outstanding. These assets are used to provide services to the citizens and are not available for future appropriation. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Table I
Lubbock County, Texas

NET POSITION

| | Governmental Activities | | Change |
|---|-------------------------------------|-------------------------------------|------------------------------------|
| | 2024 | 2023 | 2023-2024 |
| Assets: | | | |
| Cash and Cash Equivalents | \$ 186,784,314 | \$ 149,954,030 | \$ 36,830,284 |
| Restricted Cash | | 905,382 | (905,382) |
| Investments | 51,651,779 | 61,967,989 | (10,316,210) |
| Receivables, Net of Allowances for Uncollectibles | 14,528,591 | 14,068,786 | 459,805 |
| Prepaid Items | 80,492 | 570,671 | (490,179) |
| Capital Assets, Net of Accumulated Depr. & Amortization | <u>242,550,184</u> | <u>214,155,244</u> | <u>28,394,940</u> |
| Total Assets | \$ <u>495,595,360</u> | \$ <u>441,622,102</u> | \$ <u>53,973,258</u> |
| Deferred Outflows of Resources | <u>\$ 16,948,951</u> | <u>\$ 24,796,375</u> | <u>\$ (7,847,424)</u> |
| Liabilities: | | | |
| Accounts Payable and Other Current Liabilities | \$ 35,225,196 | \$ 22,330,971 | \$ 12,894,225 |
| Current Portion of Long-term Liabilities | 9,236,311 | 7,853,827 | 1,382,484 |
| Long-term Liabilities | <u>185,063,337</u> | <u>166,754,918</u> | <u>18,308,419</u> |
| Total Liabilities | \$ <u>229,524,844</u> | \$ <u>196,939,716</u> | \$ <u>32,585,128</u> |
| Deferred Inflows of Resources | <u>\$ 12,397,112</u> | <u>\$ 37,141,725</u> | <u>\$ (24,744,613)</u> |
| Net Position: | | | |
| Invested in Capital Assets | \$ 177,885,774 | \$ 148,866,048 | \$ 29,019,726 |
| Restricted | 48,842,164 | 54,856,376 | (6,014,212) |
| Unrestricted | <u>43,894,417</u> | <u>28,614,612</u> | <u>15,279,805</u> |
| Total Net Position | \$ <u><u>270,622,355</u></u> | \$ <u><u>232,337,036</u></u> | \$ <u><u>38,285,319</u></u> |

The County has restricted net position totaling 18.05% 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 \$43,894,417.

There was an overall increase of \$29,019,726 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. The County used approximately \$9,000,000 in grant funding to purchase capital assets during 2024.

Table II
Lubbock County

CHANGES IN NET POSITION

| | <u>Governmental Activities</u> | | <u>Change</u> |
|------------------------------------|--------------------------------|-----------------------|----------------------|
| | <u>2024</u> | <u>2023</u> | <u>2023-2024</u> |
| Revenues: | | | |
| Program Revenues | | | |
| Charges for Services | \$ 23,751,306 | \$ 24,650,044 | \$ (898,738) |
| Operating Grants and Contributions | 10,079,362 | 13,437,568 | (3,358,206) |
| Capital Grants and Contributions | 9,668,006 | 764,204 | 8,903,802 |
| General Revenues | | | |
| Property Taxes | 104,255,460 | 93,702,901 | 10,552,559 |
| Sales Taxes | 37,693,771 | 36,578,555 | 1,115,216 |
| Hotel Tax | 2,637,000 | 2,577,403 | 59,597 |
| Vehicle Rental Taxes | 945,589 | 881,002 | 64,587 |
| State Mixed Drink & Bingo | 2,197,087 | 2,195,238 | 1,849 |
| Unrestricted Investment Earnings | 14,732,297 | 8,320,624 | 6,411,673 |
| Miscellaneous | 543,960 | 483,438 | 60,522 |
| Total Revenues | <u>\$ 206,503,838</u> | <u>\$ 183,590,977</u> | <u>\$ 22,912,861</u> |
| Expenses: | | | |
| General Government | \$ 18,198,619 | \$ 21,323,125 | \$ (3,124,506) |
| Financial Administration | 5,386,624 | 5,289,888 | 96,736 |
| Judicial | 17,269,417 | 15,062,922 | 2,206,495 |
| Legal | 11,403,602 | 10,232,329 | 1,171,273 |
| Public Safety | 70,041,534 | 67,770,198 | 2,271,336 |
| Correctional | 10,508,165 | 9,286,182 | 1,221,983 |
| Facilities | 10,350,273 | 8,770,639 | 1,579,634 |
| Welfare | 602,185 | 535,808 | 66,377 |
| Conservation | 355,801 | 311,053 | 44,748 |
| Elections | 3,344,586 | 1,506,503 | 1,838,083 |
| Culture/Recreation | 514,469 | 604,735 | (90,266) |
| Transportation | 13,995,462 | 10,745,018 | 3,250,444 |
| Interest On Long-Term Debt | 6,050,282 | 3,432,993 | 2,617,289 |
| Bond Issuance Costs | 197,500 | | 197,500 |
| Total Expenses | <u>\$ 168,218,519</u> | <u>\$ 154,871,393</u> | <u>\$ 13,347,126</u> |
| Increase in Net Position | \$ 38,285,319 | \$ 28,719,584 | \$ 9,565,735 |
| Net Position-Beginning | <u>232,337,036</u> | <u>203,617,452</u> | <u>28,719,584</u> |
| Net Position-Ending | <u>\$ 270,622,355</u> | <u>\$ 232,337,036</u> | <u>\$ 38,285,319</u> |

Governmental Activities - Governmental activities resulted in an increase of \$38,285,319 in the County's net position.

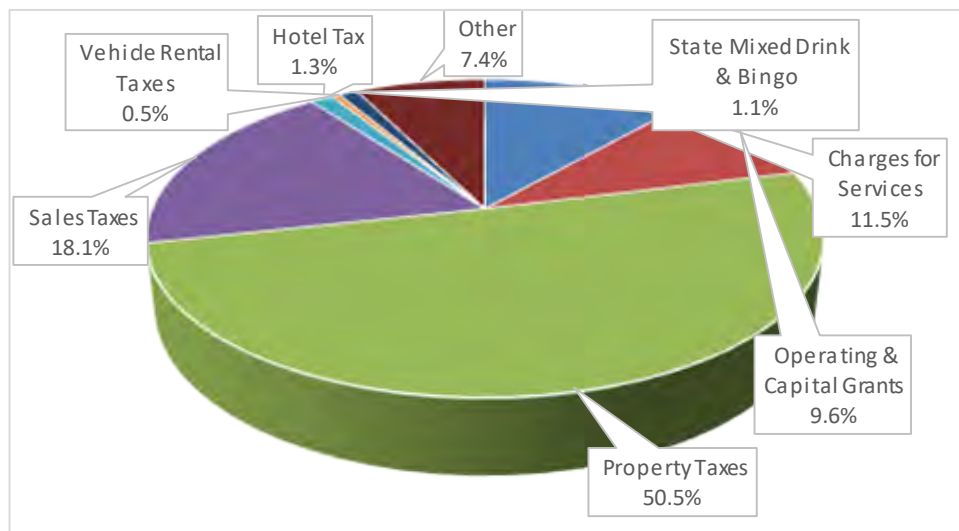
Expenses increased \$13,347,126 from \$154,871,393 in 2022-2023 to \$168,218,519 in 2023-2024. The largest decrease (\$3,124,506) was in general government expense. This decrease was due to less spending of ARPA grant funds in the current year. Judicial expense increased \$2,206,495 in the current year. This increase related to an increase in fees to the Lubbock Private Defenders office to cover salary increases. Transportation expense increased \$3,250,444 in the current year.

The County's governmental revenues increased by 12.48%.

Key elements of this change are as follows:

- The largest source, 50.50%, of general revenues, Property Taxes, increased by 11.26%, from \$93,702,901 in 2022-23 to \$104,255,460 in 2023-24. This category includes collections and penalty/interest for both the current year and delinquent taxes. Property tax rates decreased in the current year, however, property tax revenues for the year increased primarily as a result of an increase in the taxable property values, driven by increased local real estate market values and using a tax rate intended to increase property taxes.
- Sales tax collections, the second largest source of general revenues, increased by 3.05% to \$37,693,771.
- Grants and Contributions increased \$5,545,596 during 2023-2024 due to an increase in the Texas Anti-Gang Center grant received.

**Revenues by Source
Governmental Activities
Fiscal Year 2023-24**



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 2023-24 year, its governmental funds reported combined ending fund balances of \$205,273,791, representing an increase of \$34,640,460 from the prior year's balance of \$170,633,331. This is attributed to the issuance of general obligation bonds for the construction of the medical examiner's building that has yet to be completed.

The General Fund is a major operating fund of the County. Unassigned fund balance represents 43.42% 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 prior 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.

The Medical Examiners Building 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 the new medical examiners building.

Total fund balance in the County's General Fund increased by \$12,514,945 during fiscal year 2023-24. Property taxes increased by 11.20% due to 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. The Medical Examiners Building Construction Fund realized a net increase of \$30,594,521 due to the issuance of new general obligation bonds. The other governmental funds realized a net decrease to fund balance of \$6,037,210.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund had a net increase of fund balance of \$12,514,945 at September 30, 2024. The following are some of the highlights that contributed to this increase in fund balance.

- Final revenue totals had a combined positive variance with the final budget of \$2,495,685. With a negative variance in General Property Taxes and in Charges for Services (Out of County Inmate Housing) revenue totaling (\$2,978,935) and a positive variance of \$6,083,942 in Investment Earnings compared to budgeted amounts.
- Technology and Information Systems expenditures were less than the final budget by (\$1,706,403). Savings are primarily attributed to the underutilization of salary and benefits.
- Sheriff and detention expenditures were less than the final budget by (\$1,801,386). An underutilization of salary and benefits for the Sheriff's office and the Lubbock County Detention Center as well as with both departments' operating expenses attributed to these savings.
- Inmate Transportation (out of county inmate housing) expenditures were less than the final budget by (\$2,968,588). The expenditures noted a savings due to the reduction in housing inmates out of county during the year.
- Criminal District Attorney expenditures were less than the final budget by (\$617,339). Savings are largely 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, 2024, amounts to \$242,550,184 (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 \$28,394,940 or 13.26%.

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

- Buildings and Improvements decreased by a net of \$5,367,007 mainly due to depreciation exceeding construction projects completed during the current year and moved out of construction in progress.
- Construction in Progress increased \$31,094,933 as the County began road bond construction and the medical examiners building construction.

Table III
LUBBOCK COUNTY, TEXAS

**CAPITAL ASSETS, RIGHT TO USE, AND SUBSCRIPTION ASSETS AT
SEPTEMBER 30, 2024
(Net of Depreciation and Amortization)**

| | Governmental Activities | |
|----------------------------|-------------------------|-----------------------|
| | 2024 | 2023 |
| Land | \$ 3,796,125 | \$ 3,796,125 |
| Buildings and Improvements | 92,180,026 | 97,547,033 |
| Right to Use - Buildings | | 17,493 |
| Furniture and Equipment | 24,732,454 | 20,153,892 |
| Right to Use - Equipment | 34,088 | 56,226 |
| Subscription Assets | 593,702 | 2,151,306 |
| Infrastructure | 4,977,160 | 5,291,473 |
| Construction in Progress | 116,236,629 | 85,141,696 |
| | <u>\$ 242,550,184</u> | <u>\$ 214,155,244</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, the County had total bonded debt outstanding of \$123,310,000. The total outstanding debt is backed by the full faith and credit of the government, while a tax levy has been established for \$120,040,000 of the total and the remaining \$3,270,000 is supported by hotel tax and vehicle rental tax revenues. Total long-term debt including lease financing, right to use leases, and subscription obligations is \$152,271,518.

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, 2024

| | Governmental Activities | |
|--|-------------------------|-----------------------|
| | 2024 | 2023 |
| General Obligation and Tax Revenue Bonds | \$ 123,310,000 | \$ 95,970,000 |
| Bond Premiums | 10,670,765 | 7,810,196 |
| Financing Lease Obligations | 17,648,865 | 18,840,053 |
| Subscription Obligations | 607,801 | 2,151,306 |
| Right to Use Obligations | 34,087 | 73,719 |
| | <u>\$ 152,271,518</u> | <u>\$ 124,845,274</u> |

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

For the general fund the two largest revenue contributors are property and sales tax, making up 59.8% and 24.7%, at \$91,224,726 and \$37,693,771 of total revenues. Both of these revenue streams had substantial increases of 12.7% and 3.0% respectively.

Net taxable value used for the 2025 budget preparation increased by \$2,772,110,765, or up 8.5% from 2024.

These indicators were taken into account when adopting the general fund budget for 2025. Amounts available for appropriation in the general fund budget are \$165,070,099, an increase of 9.92% over the final 2024 budget of \$150,166,277. Revenue from property taxes was set at the No New Revenue rate of \$0.334702. The County will use these revenues to increase salary pay items for COLA increases 2% for Elected Officials, not supplemented by the State of Texas, and 3% for Lubbock County full-time employees, as well as 9 new positions for law enforcement and the District Attorney's office and 2 re-classifications for the General Fund. Grant funded positions were approved for the Juvenile Justice Center, 10 positions, and one position to South Plain Auto Task Force. Capital assets for General Fund departments totaled \$1,895,850.

Expenditures and transfers out are budgeted to increase 9.92% to \$165,070,099 over the final 2024 budget of \$150,166,277.

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 Lubbock 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, 2024

| | Primary Government Governmental Activities | Component Unit (Rounded to Nearest Thousand) |
|--|--|--|
| ASSETS: | | |
| Cash and Cash Equivalents | \$ 186,784,314 | \$ 115,846,000 |
| Restricted Cash | | 7,838,000 |
| Investments | 51,651,779 | 268,527,000 |
| Receivables (Net of Allowances for Uncollectibles) | 14,406,155 | 161,464,000 |
| Lease Receivables | 122,436 | |
| Inventories | | 22,013,000 |
| Prepaid Items | 80,492 | 28,143,000 |
| Assets Whose Use is Limited or Restricted | | 91,280,000 |
| Other Assets | | 27,611,000 |
| Capital Assets, Not Being Depreciated | 120,032,754 | 60,166,000 |
| Capital and Right to Use Assets, Net of Accumulated Depreciation and Amortization | 122,517,430 | 482,822,000 |
| Total Assets | \$ 495,595,360 | \$ 1,265,710,000 |
| DEFERRED OUTFLOWS OF RESOURCES: | | |
| Deferred Outflows - Pension Plan - TCDRS | \$ 9,514,466 | \$ |
| Deferred Outflows - OPEB - Health Insurance | 7,281,173 | |
| Deferred Outflows - Loss on Refunding | 153,312 | |
| Total Deferred Outflows of Resources | \$ 16,948,951 | \$ 0 |
| LIABILITIES: | | |
| Accounts Payable | \$ 18,653,986 | \$ 65,125,000 |
| Payroll Taxes and Related Items | 198,754 | |
| Accrued Interest Payable | 1,388,792 | |
| Accrued Wages | 2,358,962 | 30,894,000 |
| Due to Other Governments | 708,204 | |
| Other Liabilities | 124,960 | 33,738,000 |
| Unspent Grant Funds | 11,791,538 | |
| Noncurrent Liabilities | | |
| OPEB Liability Due Within One Year | 943,970 | |
| OPEB Liability Due in More Than One Year | 27,857,274 | 1,696,000 |
| Net Pension Liability Due in More Than One Year | 7,369,070 | |
| Arbitrage Rebate Payable Due in More Than One Year | 1,900,945 | |
| Due Within One Year | 8,292,341 | 10,385,000 |
| Due In More Than One Year | 147,936,048 | 45,908,000 |
| Total Liabilities | \$ 229,524,844 | \$ 187,746,000 |
| DEFERRED INFLOWS OF RESOURCES: | | |
| Deferred Inflows - Lease | \$ 122,436 | \$ |
| Deferred Inflows - OPEB - Health Insurance | 12,274,676 | |
| Total Deferred Inflows of Resources | \$ 12,397,112 | \$ 0 |
| NET POSITION: | | |
| Net Investment in Capital Assets | \$ 177,885,774 | \$ 480,936,000 |
| Restricted For: | | |
| Endowments | | 43,096,000 |
| Debt Service | 5,025,763 | |
| Enabling Legislation | 40,173,775 | |
| Capital Projects | 3,642,626 | |
| Unrestricted | 43,894,417 | 553,932,000 |
| Total Net Position | \$ 270,622,355 | \$ 1,077,964,000 |

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, 2024

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | |
|--------------------------------------|----------------|-------------------------|-----------------------------|-----------------------------|--|---|
| | | Charges for Services | Operating | Capital | Total Governmental Activities | Component Unit (Rounded to Nearest Thousand) |
| | | | Grants and Contributions | Grants and Contributions | | |
| PRIMARY GOVERNMENT: | | | | | | |
| Governmental Activities: | | | | | | |
| General Government | \$ 18,198,619 | \$ 1,714,576 | \$ 4,154,448 | \$ 5,764,210 | \$ (6,565,385) | \$ |
| Financial Administration | 5,386,624 | 5,554,312 | | | 167,688 | |
| Judicial | 17,269,417 | 3,140,738 | 50,480 | | (14,078,199) | |
| Legal | 11,403,602 | 1,227,724 | 1,616,842 | 227,283 | (8,331,753) | |
| Public Safety | 70,041,534 | 5,244,733 | 1,203,301 | 3,670,818 | (59,922,682) | |
| Correctional | 10,508,165 | 1,213,845 | 3,054,291 | 5,695 | (6,234,334) | |
| Facilities | 10,350,273 | 620,925 | | | (9,729,348) | |
| Welfare | 602,185 | | | | (602,185) | |
| Conservation | 355,801 | | | | (355,801) | |
| Elections | 3,344,586 | 1,005,944 | | | (2,338,642) | |
| Culture/Recreation | 595,462 | 32,421 | | | (563,041) | |
| Transportation | 13,914,469 | 3,996,088 | | | (9,918,381) | |
| Interest on Long-Term Debt | 6,050,282 | | | | (6,050,282) | |
| Bond Issuance Costs | 197,500 | | | | (197,500) | |
| Total Governmental Activities | \$ 168,218,519 | \$ 23,751,306 | \$ 10,079,362 | \$ 9,668,006 | \$ (124,719,845) | |
| Total Primary Government | \$ 168,218,519 | \$ 23,751,306 | \$ 10,079,362 | \$ 9,668,006 | \$ (124,719,845) | |
| COMPONENT UNIT: | | | | | | |
| University Medical Center | \$ 891,489,000 | \$ 862,490,000 | \$ 1,224,000 | \$ 4,583,000 | | (23,192,000) |
| General Revenues: | | | | | | |
| Property Taxes | | | | \$ 104,255,460 | \$ 32,880,000 | |
| Sales Taxes | | | | 37,693,771 | | |
| Hotel Taxes | | | | 2,637,000 | | |
| Vehicle Rental Taxes | | | | 945,589 | | |
| State Mixed Drink Tax | | | | 1,969,390 | | |
| Bingo Tax Proceeds | | | | 227,697 | | |
| Proceeds from Sale of Capital Assets | | | | 354,382 | | |
| Unrestricted Investment Earnings | | | | 14,732,297 | | 29,692,000 |
| Miscellaneous | | | | 189,578 | | 44,075,000 |
| Total General Revenue and Transfers | | | | \$ 163,005,164 | \$ 106,647,000 | |
| Change in Net Position | | | | \$ 38,285,319 | \$ 83,455,000 | |
| Net Position - Beginning | | | | 232,337,036 | 994,509,000 | |
| Net Position - Ending | | | | \$ 270,622,355 | \$ 1,077,964,000 | |

The accompanying notes are an integral part of this statement.

-26-
LUBBOCK COUNTY, TEXAS

EXHIBIT A-3

**BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

| | General Fund | American Rescue Plan Act Fund | Tax Road Bond Construction | Medical Examiner's Building Construction | Nonmajor Governmental Funds | Total Governmental Funds |
|--|----------------------|-------------------------------------|----------------------------------|--|-----------------------------------|--------------------------------|
| ASSETS: | | | | | | |
| Cash and Cash Equivalents | \$ 52,866,514 | \$ 9,653,883 | \$ 43,403,386 | \$ 24,696,609 | \$ 44,769,795 | \$ 175,390,187 |
| Investments | 15,481,953 | 3,022,803 | 13,590,376 | 7,732,950 | 8,255,992 | 48,084,074 |
| Receivables (Net of Allowances for Uncollectibles) | 9,570,783 | | 88,729 | 50,487 | 4,643,555 | 14,353,554 |
| Due from Other Funds | 2,726,417 | | | | 8,618 | 2,735,035 |
| Prepaid Items | <u>75,490</u> | | | | <u>5,002</u> | <u>80,492</u> |
| Total Assets | <u>\$ 80,721,157</u> | <u>\$ 12,676,686</u> | <u>\$ 57,082,491</u> | <u>\$ 32,480,046</u> | <u>\$ 57,682,962</u> | <u>\$ 240,643,342</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES: | | | | | | |
| LIABILITIES: | | | | | | |
| Accounts Payable | \$ 7,121,082 | \$ 1,126,515 | \$ 223,216 | \$ 1,885,525 | \$ 5,266,260 | \$ 15,622,598 |
| Payroll Taxes and Related Items | 163,559 | | | | 35,195 | 198,754 |
| Accrued Wages | 1,938,543 | | | | 420,419 | 2,358,962 |
| Due to Other Governments | 708,204 | | | | | 708,204 |
| Due to Other Funds | | | | | 2,735,035 | 2,735,035 |
| Other Liabilities | 120,983 | | | | 3,977 | 124,960 |
| Unspent Grant Funds | <u>31,371</u> | <u>11,550,171</u> | | | <u>209,996</u> | <u>11,791,538</u> |
| Total Liabilities | <u>\$ 10,083,742</u> | <u>\$ 12,676,686</u> | <u>\$ 223,216</u> | <u>\$ 1,885,525</u> | <u>\$ 8,670,882</u> | <u>\$ 33,540,051</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | | |
| Unavailable Revenue- Fines, Fees & Court Costs | \$ 1,005,143 | \$ | \$ | \$ | \$ | \$ 1,005,143 |
| Unavailable Revenue- Property Taxes | <u>634,143</u> | | | | <u>190,214</u> | <u>824,357</u> |
| Total Deferred Inflows of Resources | <u>\$ 1,639,286</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 190,214</u> | <u>\$ 1,829,500</u> |
| FUND BALANCES: | | | | | | |
| Nonspendable Fund Balances: | | | | | | |
| Prepays | \$ 75,490 | \$ | \$ | \$ | \$ 5,002 | \$ 80,492 |
| Restricted Fund Balances: | | | | | | |
| Restricted for Enabling Legislation | | | | | 40,173,775 | 40,173,775 |
| Restricted for Debt Service | | | | | 5,025,763 | 5,025,763 |
| Restricted for Capital Projects | | | 56,859,275 | 30,594,521 | 3,642,626 | 91,096,422 |
| 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 | 2,398,815 | | | | | 2,398,815 |
| Unassigned Fund Balance | <u>55,648,824</u> | | | | <u>(25,300)</u> | <u>55,623,524</u> |
| Total Fund Balances | <u>\$ 68,998,129</u> | <u>\$ 0</u> | <u>\$ 56,859,275</u> | <u>\$ 30,594,521</u> | <u>\$ 48,821,866</u> | <u>\$ 205,273,791</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 80,721,157</u> | <u>\$ 12,676,686</u> | <u>\$ 57,082,491</u> | <u>\$ 32,480,046</u> | <u>\$ 57,682,962</u> | <u>\$ 240,643,342</u> |

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-4

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

| | |
|---|-----------------------|
| Total Fund Balances - Governmental Funds Balance Sheet | \$ 205,273,791 |
| 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. | 242,550,184 |
| Lease receivables are not reported in the funds. | 122,436 |
| Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds. | 824,357 |
| Deferred outflows and inflows of resources related to pensions and OPEB are not reported in the funds. | 4,520,963 |
| The assets and liabilities of internal service funds are included in governmental activities in the SNP. | 11,983,045 |
| Payables for bond principal which are not due in the current period are not reported in the funds. | (123,310,000) |
| Payables for financing leases which are not due in the current period are not reported in the funds. | (17,648,865) |
| Payables for leases which are not due in the current period are not reported in the funds. | (34,087) |
| Payables for subscriptions which are not due in the current period are not reported in the funds. | (607,801) |
| Fee office fines, fees, and court cost receivable unavailable to pay for current period expenditures are deferred in the funds. | 1,005,143 |
| Payables for bond interest which are not due in the current period are not reported in the funds. | (1,388,792) |
| The estimated arbitrage rebate payable is required to be reported in the SNP. | (1,900,945) |
| Bond Premiums are not recorded in the funds. | (10,670,764) |
| Deferred Outflows of Resources - Loss on Refundings are not recorded in the funds. | 153,312 |
| Deferred inflows related to leases are not recorded in the funds. | (122,436) |
| Net pension liabilities are not reported in the funds. | (7,369,070) |
| Total OPEB Liabilities are not reported in the funds. | (28,801,244) |
| Payables for accrued personal leave which are not reported in the funds. | (3,956,872) |
| Net Position of Governmental Activities - Statement of Net Position | \$ <u>270,622,355</u> |

The accompanying notes are an integral part of this statement.

-28-
LUBBOCK COUNTY, TEXAS

EXHIBIT A-5

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | General Fund | American Rescue Plan Act Fund | Tax Road Bond Construction | Medical Examiners Building Construction | Nonmajor Governmental Funds | Total Governmental Funds |
|--------------------------------------|------------------------|-------------------------------------|----------------------------------|---|-----------------------------------|--------------------------------|
| Revenue: | | | | | | |
| Taxes: | | | | | | |
| General Property Taxes | \$ 91,224,726 | \$ | \$ | \$ | \$ 12,689,778 | \$ 103,914,504 |
| Sales Tax | 37,693,771 | | | | | 37,693,771 |
| Hotel Tax | | | | | 2,637,000 | 2,637,000 |
| Vehicle Rental Tax | | | | | 945,589 | 945,589 |
| Licenses and Permits | 197,783 | | | | | 197,783 |
| Intergovernmental | 3,350,171 | 9,878,459 | | | 11,112,486 | 24,341,116 |
| Fees of Office | 3,081,521 | | | | 2,100,588 | 5,182,109 |
| Commissions | 5,694,666 | | | | | 5,694,666 |
| Charges for Services | 1,127,964 | | | | 5,160,727 | 6,288,691 |
| Fines and Forfeitures | 487,871 | | | | 167,516 | 655,387 |
| Investment Earnings | 8,083,942 | | 2,766,365 | 1,201,004 | 2,680,986 | 14,732,297 |
| Miscellaneous | 1,669,547 | | | 6,479 | 2,081,760 | 3,757,786 |
| Total Revenues | <u>\$ 152,611,962</u> | <u>\$ 9,878,459</u> | <u>\$ 2,766,365</u> | <u>\$ 1,207,483</u> | <u>\$ 39,576,430</u> | <u>\$ 206,040,699</u> |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General Government | \$ 14,953,007 | \$ 1,114,249 | \$ | \$ | \$ 465,228 | \$ 16,532,484 |
| Financial Administration | 5,652,920 | | | | | 5,652,920 |
| Judicial | 17,695,277 | | | | 163,759 | 17,859,036 |
| Legal | 8,731,967 | | | | 3,097,910 | 11,829,877 |
| Public Safety | 63,200,808 | | | | 3,676,373 | 66,877,181 |
| Correctional | 10,934 | | | | 10,713,843 | 10,724,777 |
| Facilities | 8,276,206 | | | | 46,154 | 8,322,360 |
| Welfare | 601,562 | | | | | 601,562 |
| Conservation | 345,687 | | | | | 345,687 |
| Elections | 2,212,308 | | | | 899,578 | 3,111,886 |
| Culture/Recreation | 239,785 | | | | 294,520 | 534,305 |
| Transportation | 563,971 | | | | 11,566,464 | 12,130,435 |
| Capital Outlay | 5,675,216 | 5,764,210 | 5,198,161 | 6,099,434 | 19,558,707 | 42,295,728 |
| Debt Service: | | | | | | |
| Principal | | | | | 6,091,188 | 6,091,188 |
| Interest | | | | | 4,897,788 | 4,897,788 |
| Bond Issuance Costs | | | | 197,500 | | 197,500 |
| Total Expenditures | <u>\$ 128,159,648</u> | <u>\$ 6,878,459</u> | <u>\$ 5,198,161</u> | <u>\$ 6,296,934</u> | <u>\$ 61,471,512</u> | <u>\$ 208,004,714</u> |
| Excess of Revenues Over Expenditures | <u>\$ 24,452,314</u> | <u>\$ 3,000,000</u> | <u>\$ (2,431,796)</u> | <u>\$ (5,089,451)</u> | <u>\$ (21,895,082)</u> | <u>\$ (1,964,015)</u> |
| Other Financing Sources (Uses): | | | | | | |
| Transfers In (Out) | \$ (12,087,895) | \$ (3,000,000) | \$ | \$ | \$ 15,087,895 | \$ |
| Proceeds from Sale of Capital Assets | 150,526 | | | | 769,977 | 920,503 |
| Issuance of Bonds | | | | 32,240,000 | | 32,240,000 |
| Premiums on Bond Issued | | | | 3,443,972 | | 3,443,972 |
| Total Other Financing Sources (Uses) | <u>\$ (11,937,369)</u> | <u>\$ (3,000,000)</u> | <u>\$ 0</u> | <u>\$ 35,683,972</u> | <u>\$ 15,857,872</u> | <u>\$ 36,604,475</u> |
| Net Change in Fund Balances | \$ 12,514,945 | \$ 0 | \$ (2,431,796) | \$ 30,594,521 | \$ (6,037,210) | \$ 34,640,460 |
| Fund Balances - Beginning | <u>56,483,184</u> | | <u>59,291,071</u> | | <u>54,859,076</u> | <u>170,633,331</u> |
| Fund Balances - Ending | <u>\$ 68,998,129</u> | <u>\$ 0</u> | <u>\$ 56,859,275</u> | <u>\$ 30,594,521</u> | <u>\$ 48,821,866</u> | <u>\$ 205,273,791</u> |

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-6

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | |
|---|-----------------------------|
| Net Change in Fund Balances - Total Governmental Funds | \$ 34,640,460 |
| Amounts reported for governmental activities in the Statement Of Activities (SOA) are different because: | |
| Capital assets are not reported as expenses in the SOA. | 42,295,728 |
| Losses on the retirement of capital assets are not recorded in the funds. | (566,121) |
| The depreciation and amortization of capital, right of use, and subscription assets used in governmental activities is not reported in the funds. | (12,018,401) |
| Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds. | (32,240,000) |
| Bond premiums issued do not provide revenue in the SOA, but are reported as current resources in the funds. | (3,443,972) |
| Certain revenues are deferred in the funds. This is the change in these amounts this year. | 108,757 |
| Change in Deferred Outflows and Inflows related to Pensions and OPEB is not reported in the funds. | (4,878,346) |
| Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA. | 4,900,000 |
| Repayment of capital lease and right to use lease principal is an expenditure in the funds but is not an expense in the SOA. | 1,230,820 |
| Repayment of subscription obligations. | 227,239 |
| Losses on Refunding related amortization is not recorded in the funds. | (111,695) |
| Bond Premium amortization is not recorded in the funds. | 583,403 |
| Change in accrued interest from beginning of period to end of period. | (84,383) |
| Change in arbitrage rebate payable from beginning of period to end of period. | (1,539,820) |
| The net expense of internal service funds is reported with governmental activities. | (93,511) |
| Change related to pension and total OPEB liabilities is not recorded in the funds. | 9,622,006 |
| Accrued personal leave is reported as the amount earned in the SOA but as the amount paid in the funds. | <u>(346,845)</u> |
| Change in Net Position of Governmental Activities - Statement of Activities | \$ <u><u>38,285,319</u></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, 2024

| | Internal Service Funds |
|--|------------------------------|
| ASSETS: | |
| Current Assets | |
| Cash and Cash Equivalents | \$ 11,394,127 |
| Investments | 3,567,705 |
| Receivables (Net of Allowances for Uncollectibles) | 52,601 |
| Total Current Assets | <u>\$ 15,014,433</u> |
| LIABILITIES: | |
| Current Liabilities | |
| Accounts Payable | \$ 66,088 |
| Claims Payable | 2,965,300 |
| Total Current Liabilities | <u>\$ 3,031,388</u> |
| NET POSITION: | |
| Restricted for: | |
| Health Insurance Claims | \$ 4,334,285 |
| Workers Compensation Claims | <u>7,648,760</u> |
| Total Net Position | <u><u>\$ 11,983,045</u></u> |

The accompanying notes are an integral part of this statement.

-31-
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, 2024**

| | Internal Service Funds |
|---------------------------------------|------------------------------|
| | <u> </u> |
| OPERATING REVENUES: | |
| Billings to Departments and Employees | \$ 15,371,910 |
| Total Operating Revenues | \$ <u>15,371,910</u> |
| OPERATING EXPENSES: | |
| Professional Services | \$ 30,000 |
| Administration | 746,771 |
| Insurance/Bonds | 235,129 |
| Claims | 15,164,216 |
| Total Operating Expenses | \$ <u>16,176,116</u> |
| Operating Income | \$ <u>(804,206)</u> |
| NON-OPERATING REVENUES: | |
| Investment Earnings | \$ <u>710,695</u> |
| Total Non-Operating Revenues | \$ <u>710,695</u> |
| Change in Net Position | \$ (93,511) |
| Total Net Position - Beginning | <u>12,076,556</u> |
| Total Net Position - Ending | \$ <u><u>11,983,045</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, 2024

| | Internal Service Funds |
|--|------------------------------|
| Cash Flows from Operating Activities: | |
| Cash Receipts from Interfund Services Provided | \$ 15,371,910 |
| Cash Payments to Suppliers for Goods and Services | (16,249,138) |
| Net Cash from Operating Activities | <u>\$ (877,228)</u> |
| Cash Flows from Investing Activities: | |
| Purchase of Investments | \$ (62,403) |
| Sale of Investments | 1,336,069 |
| Interest and Dividends on Investments | 710,695 |
| Net Cash from Investing Activities | <u>\$ 1,984,361</u> |
| Increase (Decrease) in Cash and Cash Equivalents | \$ 1,107,133 |
| Cash and Cash Equivalents - Beginning of Year | 10,286,994 |
| Cash and Cash Equivalents - End of Year | <u><u>\$ 11,394,127</u></u> |
| Reconciliation of Operating Income to Net Cash from Operating Activities: | |
| Operating Income (Loss) | <u>\$ (804,206)</u> |
| Change in Assets and Liabilities: | |
| Decrease (Increase) in Receivables | \$ 864,276 |
| Increase (Decrease) in Accounts Payable | (937,298) |
| Total Adjustments | <u>\$ (73,022)</u> |
| Net Cash from Operating Activities | <u><u>\$ (877,228)</u></u> |

The accompanying notes are an integral part of this statement.

LUBBOCK COUNTY, TEXAS

EXHIBIT A-10

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2024

| | <u>Custodial Funds</u> |
|--|-----------------------------|
| ASSETS: | |
| Current Assets | |
| Cash and Cash Equivalents | \$ 16,740,941 |
| Receivables (Net of Allowances for Uncollectibles) | <u>6,273</u> |
| Total Current Assets | <u>\$ 16,747,214</u> |
| LIABILITIES: | |
| Accounts Payable | \$ 153,468 |
| Payroll Taxes Payable | 9,624 |
| Accrued Wages | <u>173,999</u> |
| Total Liabilities | <u>\$ 337,091</u> |
| NET POSITION: | |
| Restricted for: | |
| Individuals, Organizations, and Other Governments | <u>\$ 16,410,123</u> |
| Total Net Position | <u><u>\$ 16,410,123</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, 2024

| | Custodial Funds |
|---|--------------------|
| ADDITIONS: | |
| Receipts from Bail Bonds | \$ 979,500 |
| Receipts from Tax Assessor Fee Office | 259,129,235 |
| Receipts from County Clerk Fee Office | 18,387,694 |
| Receipts from District Clerk Fee Office | 8,412,064 |
| Receipts from Medical Examiner | 18,985 |
| Receipts from District Attorney | 552,311 |
| Receipts from Sheriff Fee Office | 6,445,719 |
| Receipts from Juvenile Probation | 1,635 |
| Receipts from Flex Spending | 523,703 |
| Receipts from Adult Probation Grants and Fees | 8,775,962 |
| Total Additions | \$ 303,226,808 |
| DEDUCTIONS: | |
| Bail Bond Payments | \$ 1,124,668 |
| Tax Assessor Payments | 258,901,958 |
| County Clerk Fee Payments and Trust Distribution | 18,348,096 |
| District Clerk Fee Payments and Trust Distribution | 6,583,062 |
| Medical Examiner Fee Payments | 26,170 |
| District Attorney Fee Payments | 542,281 |
| Sheriff Fee Payments, Commissary, and Inmate Trust Distribution | 6,246,858 |
| Juvenile Fee Payments | 1,780 |
| Flex Spending Payments | 517,625 |
| Adult Probation Grant Expenditures | 8,140,198 |
| Total Deductions | \$ 300,432,696 |
| Change in Net Position | \$ 2,794,112 |
| Net Position- Beginning | 13,616,011 |
| Net Position - Ending | \$ 16,410,123 |

The accompanying notes are an integral part of this statement.

-35-
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 Hospital District). This entity was established to furnish medical aid and hospital care to citizens of Lubbock County. Commissioners Court of the County approves the Hospital District's budget, appoints the Board of Managers and sets the District's tax rate. The Hospital District's boundaries are the County and the governing authority for the Hospital District is the Board of Hospital Managers. They oversee the operations and promulgate the rules and regulations for the District. The Hospital District fits the criteria of a component unit of Lubbock County, Texas. The financial statements of University Medical Center are included as a discretely presented component unit in these financial statements. A complete set of the December 31, 2023 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.

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 have 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.

Medical Examiner's Building Construction Fund: This fund accounts for those capital projects that require the expenditure of bond funds for the construction of the County's Medical Examiner's Building.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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.

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)

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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. Fiduciary funds, including custodial funds, are reported using the accrual basis of accounting.

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 Commissioners 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 Commissioners 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 |
| LCDC Renovations | | 1,700,000 |
| LCJJC Renovations | | 1,500,000 |
| 916 Elevators | | 1,000,000 |
| Road Projects Engineering for Improvements | | 1,000,000 |
| Subdivision Regulation Revisions | | 300,000 |

Assigned Fund Balance – includes the portion of net resources for which an intended use has been established by the Commissioners Court or the County Official authorized to do so by the Commissioners 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 \$2,398,815 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 Commissioners 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 Commissioners 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 Commissioners 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 Commissioners 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, 2024, the carrying amount of the County's deposits (cash, restricted cash, and CDs) was \$186,784,314 and the bank balance was \$191,804,246. The County's cash deposits at September 30, 2024 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, 2024 are shown below.

| Investment or Investment Type | Weighted Average Maturity in Years | Fair Value |
|--|---------------------------------------|---------------|
| Federal Home Loan Bank | 0.45 | \$ 26,152,096 |
| Federal Home Loan Mortgage Corporation | 1.69 | 17,101,643 |
| Treasury Bills | 2.83 | 8,398,040 |
| Total Investments | 4.97 | \$ 51,651,779 |

Investment income reported on the financial statements includes realized losses of \$128,200 and unrealized losses on investments in the amount of \$952,091.

-45-
LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The University Medical Center (Component Unit) had the following investments and maturities as of December 31, 2023:

| Type | Fair Value | Maturities in Years | | |
|---------------------------|-----------------------|----------------------|----------------------|----------------------|
| | | Less Than 1 | 1-5 | 6-10 |
| U.S. Agencies Obligations | \$ 68,600,000 | \$ 17,725,000 | \$ 29,254,000 | \$ 21,621,000 |
| Municipal Bonds | 7,196,000 | 1,638,000 | 5,558,000 | |
| Corporate Bonds | 2,976,000 | 591,000 | 2,292,000 | 93,000 |
| | | <u>\$ 19,954,000</u> | <u>\$ 37,104,000</u> | <u>\$ 21,714,000</u> |
| Money Market Mutual Funds | 2,190,000 | | | |
| Investment Pools | 217,921,000 | | | |
| Equity Securities | 9,026,000 | | | |
| Mutual Funds | 963,000 | | | |
| | <u>\$ 308,872,000</u> | | | |

3. Analysis of Specific Deposit and Investment Risks

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

At September 30, 2024, 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 Home Loan Bank and Federal Home Loan Mortgage Corporation were rated AAA by Standard & Poor's.

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

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

The County's investment policy states that securities either owned by 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 | 75% |

- 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, 2024, 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 | \$ 11,490,895 | 6.15% | \$ 11,490,895 | N/A |
| Total Cash | \$ 11,490,895 | 6.15% | \$ 11,490,895 | |
| Investment Pools: | | | | |
| Texpool | \$ 52,274,145 | 27.99% | \$ 52,274,145 | AAAm |
| Texas CLASS | 123,019,274 | 65.86% | 123,019,274 | AAAm |
| Total Investment Pools | \$ 175,293,419 | 93.85% | \$ 175,293,419 | |
| Total Cash and Cash Equivalents | \$ 186,784,314 | 100% | \$ 186,784,314 | |

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.

-48-
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, 2024 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 | Medical Examiner's Building Construction | Other Governmental Funds |
|--|---------------|----------------------------------|--|--------------------------------|
| Receivables | | | | |
| Taxes | \$ 4,078,078 | \$ | \$ | \$ 548,058 |
| Fines, Fees, & Court Costs | 1,256,428 | | | |
| Sales Tax Receivable | 6,347,161 | | | |
| Other | 1,584,337 | 88,729 | 50,487 | 4,558,332 |
| Total Gross Receivables | \$ 13,266,004 | \$ 88,729 | \$ 50,487 | \$ 5,106,390 |
| Less: Allowance for Uncollectible Accounts | | | | |
| Taxes | (3,443,935) | | | (462,835) |
| Fines, Fees, & Court Costs | (251,286) | | | |
| Net Total Receivables | \$ 9,570,783 | \$ 88,729 | \$ 50,487 | \$ 4,643,555 |

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

| | <u>Proprietary Internal Service</u> | <u>Total</u> |
|--|---|----------------------|
| Receivables | | |
| Taxes | \$ | \$ 4,626,136 |
| Fines, Fees, & Court Costs | | 1,256,428 |
| Sales Tax Receivable | | 6,347,161 |
| Other | <u>52,601</u> | <u>6,334,486</u> |
| Total Gross Receivables | \$ 52,601 | \$ 18,564,211 |
| Less: Allowance for Uncollectible Accounts | | |
| Taxes | | (3,906,770) |
| Fines, Fees, & Court Costs | | <u>(251,286)</u> |
| Net Total Receivables | <u>\$ 52,601</u> | <u>\$ 14,406,155</u> |

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

| | |
|--|-----------------------|
| Taxes | \$ 29,896,000 |
| Medicare | 30,024,000 |
| Medicaid | 10,461,000 |
| Other Third-Party Payers | 114,465,000 |
| Patients | 64,836,000 |
| Supplemental Medicaid Funding | 18,740,000 |
| Estimated Amount Due from Third-Party Payers | <u>7,666,000</u> |
| | \$ 276,088,000 |
| Less: Allowance for Uncollectible Patient Accounts | (113,247,000) |
| Less: Allowance for Uncollectible Property Taxes | <u>(1,377,000)</u> |
| | <u>\$ 161,464,000</u> |

-50-
LUBBOCK COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

D. Capital, Right to Use, and Subscription Assets

Capital asset activity for the year ended September 30, 2024, 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 | 85,141,696 | 31,133,375 | | (38,442) | 116,236,629 |
| Total Capital Assets Not Being Depreciated | <u>\$ 88,937,821</u> | <u>\$ 31,133,375</u> | <u>\$ 0</u> | <u>\$ (38,442)</u> | <u>\$ 120,032,754</u> |
| Capital Assets Being Depreciated and Amortized | | | | | |
| Buildings and Improvements | \$ 205,065,268 | \$ 420,048 | \$ | \$ | \$ 205,485,316 |
| Right to Use - Buildings | 413,616 | | | (413,616) | |
| Infrastructure | 62,665,384 | | | | 62,665,384 |
| Furniture and Equipment | 68,538,986 | 10,742,305 | | (2,709,731) | 76,571,560 |
| Subscription Assets | 3,096,174 | | | (2,255,906) | 840,268 |
| Right to Use - Equipment | 89,043 | | | | 89,043 |
| Total Capital Assets Being Depreciated and Amortized | <u>\$ 339,868,471</u> | <u>\$ 11,162,353</u> | <u>\$ 0</u> | <u>\$ (5,379,253)</u> | <u>\$ 345,651,571</u> |
| Less Accumulated Depreciation and Amortization for: | | | | | |
| Buildings and Improvements | \$ 107,518,235 | \$ 5,787,055 | \$ | \$ | \$ 113,305,290 |
| Right to Use - Buildings | 396,123 | 17,493 | | (413,616) | |
| Infrastructure | 57,373,911 | 314,313 | | | 57,688,224 |
| Furniture and Equipment | 48,385,094 | 5,718,709 | | (2,264,697) | 51,839,106 |
| Subscription Assets | 944,868 | 158,693 | | (856,995) | 246,566 |
| Right to Use - Equipment | 32,817 | 22,138 | | | 54,955 |
| Total Accumulated Depreciation and Amortization | <u>\$ 214,651,048</u> | <u>\$ 12,018,401</u> | <u>\$ 0</u> | <u>\$ (3,535,308)</u> | <u>\$ 223,134,141</u> |
| Total Capital Assets Being Depreciated and Amortized, Net | <u>\$ 125,217,423</u> | <u>\$ (856,048)</u> | <u>\$ 0</u> | <u>\$ (1,843,945)</u> | <u>\$ 122,517,430</u> |
| Governmental Activities Capital Assets, Net | <u>\$ 214,155,244</u> | <u>\$ 30,277,327</u> | <u>\$ 0</u> | <u>\$ (1,882,387)</u> | <u>\$ 242,550,184</u> |

Depreciation and amortization was charged to functions as follows:

| | |
|--------------------------|----------------------|
| General Government | \$ 2,125,114 |
| Financial Administration | 4,377 |
| Legal | 151,106 |
| Public Safety | 5,394,789 |
| Correctional | 215,343 |
| Facilities | 1,937,549 |
| Conservation | 17,485 |
| Elections | 262,566 |
| Culture and Recreation | 83,315 |
| Transportation | 1,826,757 |
| | <u>\$ 12,018,401</u> |

-51-
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 | 78,144,000 | 85,782,000 | (123,210,000) | | 40,716,000 |
| Total Capital Assets Not Being Depreciated | <u>\$ 97,594,000</u> | <u>\$ 85,782,000</u> | <u>\$ (123,210,000)</u> | <u>\$ 0</u> | <u>\$ 60,166,000</u> |
| Capital Assets Being Depreciated | | | | | |
| Land Improvements | \$ 12,788,000 | \$ 360,000 | \$ | \$ (115,000) | \$ 13,033,000 |
| Building and Improvements | 376,028,000 | 362,000 | 126,241,000 | (5,539,000) | 497,092,000 |
| Equipment | 337,207,000 | 56,001,000 | 2,135,000 | (68,650,000) | 326,693,000 |
| Subscription Assets | 77,367,000 | 1,748,000 | | (1,011,000) | 78,104,000 |
| Leasehold Improvements | 8,519,000 | | (5,166,000) | (653,000) | 2,700,000 |
| Total Capital Assets Being Depreciated | <u>\$ 811,909,000</u> | <u>\$ 58,471,000</u> | <u>\$ 123,210,000</u> | <u>\$ (75,968,000)</u> | <u>\$ 917,622,000</u> |
| Less Accumulated Depreciation for: | | | | | |
| Land Improvements | \$ 11,773,000 | \$ 392,000 | \$ | \$ (113,000) | \$ 12,052,000 |
| Building and Improvements | 170,643,000 | 14,559,000 | | (5,312,000) | 179,890,000 |
| Equipment | 259,129,000 | 28,793,000 | | (68,656,000) | 219,266,000 |
| Subscription Assets | 11,174,000 | 11,443,000 | | (1,011,000) | 21,606,000 |
| Leasehold Equipment | 2,406,000 | 223,000 | | (643,000) | 1,986,000 |
| Total Accumulated Depreciation | <u>\$ 455,125,000</u> | <u>\$ 55,410,000</u> | <u>\$ 0</u> | <u>\$ (75,735,000)</u> | <u>\$ 434,800,000</u> |
| Total Capital Assets Being Depreciated, Net | <u>\$ 356,784,000</u> | <u>\$ 3,061,000</u> | <u>\$ 123,210,000</u> | <u>\$ (233,000)</u> | <u>\$ 482,822,000</u> |
| Governmental Activities Capital Assets, Net | <u>\$ 454,378,000</u> | <u>\$ 88,843,000</u> | <u>\$ 0</u> | <u>\$ (233,000)</u> | <u>\$ 542,988,000</u> |

E. Interfund Balances and Activity

1. Due To and From Balances

Balances due to and from other funds at September 30, 2024, consisted of the following:

| Due to Fund | Due From Fund | Amount | Purpose |
|--------------------------|--------------------------|---------------------|------------------|
| General Fund | Other Governmental Funds | \$ 2,726,417 | Short-term loans |
| Other Governmental Funds | Other Governmental Funds | 8,618 | Short-term loans |
| | Total | <u>\$ 2,735,035</u> | |

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2024, consisted of the following:

| Transfers from | Transfers To | Amount | Reason |
|---------------------------|--------------------------|---------------|----------------------------------|
| General Fund | Other Governmental Funds | \$ 12,087,895 | Supplement other funding sources |
| American Rescue Plan Fund | Other Governmental Funds | 3,000,000 | Supplement other funding sources |
| Other Governmental Funds | Other Governmental Funds | 7,723,952 | Supplement other funding sources |
| Internal Service Fund | Internal Service Fund | 3,756,475 | Supplement other funding sources |
| | Total | \$ 26,568,322 | |

F. Long-Term Obligations

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:

| Purpose | Interest Rate | Principal (PAR VALUE) |
|--|---------------|--------------------------|
| Construction and maintenance of roads | 2.00% | \$ 435,000 |
| | 2.25% | 455,000 |
| | 2.375% | 475,000 |
| | 2.50% | 495,000 |
| | 2.625% | 525,000 |
| | 4.00% | 1,135,000 |
| | | <u>\$ 3,520,000</u> |

-53-
LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Annual debt service requirements to maturity for Unlimited Tax Road Bonds, Series 2019 are as follows:

| Year Ending September 30, | Governmental Activities | | |
|---------------------------|-------------------------|-------------------|---------------------|
| | Principal | Interest | Total |
| 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 | 200,000 | 68,775 | 268,775 |
| 2030-2034 | 1,100,000 | 249,844 | 1,349,844 |
| 2035-2039 | 1,230,000 | 114,022 | 1,344,022 |
| 2040 | 265,000 | 3,478 | 268,478 |
| Totals | <u>\$ 3,520,000</u> | <u>\$ 786,519</u> | <u>\$ 4,306,519</u> |

Special Tax Revenue Bonds, Series 2020

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

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

| Purpose | Interest Rate | Principal (PAR VALUE) |
|--------------------------------------|---------------|--------------------------|
| Construction of Expo Center building | 3.19% | \$ 3,270,000 |
| | | <u>\$ 3,270,000</u> |

Annual debt service requirements to maturity for Special Tax Revenue Bonds, Series 2020 are as follows:

| Year Ending September 30, | Governmental Activities | | |
|---------------------------|-------------------------|-------------------|---------------------|
| | Principal | Interest | Total |
| 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 | 570,000 | 37,004 | 607,004 |
| 2030 | 590,000 | 18,821 | 608,821 |
| Totals | <u>\$ 3,270,000</u> | <u>\$ 374,506</u> | <u>\$ 3,644,506</u> |

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Unlimited Tax Road Bonds, Series 2020

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

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

| Purpose | Interest Rate | Principal (PAR VALUE) |
|------------------------------|---------------|--------------------------|
| Construction and maintenance | 2.00% | \$ 11,565,000 |
| of roads | 2.125% | 7,530,000 |
| | 3.00% | 4,505,000 |
| | 4.00% | 12,090,000 |
| | | <u>\$ 35,690,000</u> |

Annual debt service requirements to maturity for Unlimited Tax Road Bonds, Series 2020 are as follows:

| Year Ending September 30, | Governmental Activities | | |
|---------------------------|-------------------------|---------------------|----------------------|
| | Principal | Interest | Total |
| 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 | 2,170,000 | 660,263 | 2,830,263 |
| 2030-2034 | 11,250,000 | 2,180,188 | 13,430,188 |
| 2035-2039 | 12,045,000 | 909,434 | 12,954,434 |
| 2040 | 2,565,000 | 27,253 | 2,592,253 |
| Totals | <u>\$ 35,690,000</u> | <u>\$ 7,233,190</u> | <u>\$ 42,923,190</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.

-55-
LUBBOCK COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

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

| <u>Purpose</u> | <u>Interest Rate</u> | <u>Principal (PAR VALUE)</u> |
|-----------------|----------------------|----------------------------------|
| Refunding Bonds | 2.00% | \$ 1,790,000 |
| | | <u>\$ 1,790,000</u> |

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

| | <u>Governmental Activities</u> | | |
|---------------------------|--------------------------------|------------------|---------------------|
| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
| Year Ending September 30, | | | |
| 2025 | \$ 885,000 | \$ 26,950 | \$ 911,950 |
| 2026 | <u>905,000</u> | <u>9,050</u> | <u>914,050</u> |
| Totals | <u>\$ 1,790,000</u> | <u>\$ 36,000</u> | <u>\$ 1,826,000</u> |

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> |
|------------------------------|----------------------|----------------------------------|
| Construction and maintenance | 4.00% | \$ 6,635,000 |
| of roads | 5.00% | <u>33,720,000</u> |
| | | <u>\$ 40,355,000</u> |

-56-
LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Annual debt service requirements to maturity for Unlimited Tax Road Bonds, Series 2023A are as follows:

| Year Ending September 30, | Governmental Activities | | |
|---------------------------|-------------------------|----------------------|----------------------|
| | Principal | Interest | Total |
| 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 | 1,980,000 | 1,467,650 | 3,447,650 |
| 2030-2034 | 11,520,000 | 5,708,250 | 17,228,250 |
| 2035-2039 | 14,785,000 | 2,451,625 | 17,236,625 |
| 2040 | 3,385,000 | 67,700 | 3,452,700 |
| Totals | <u>\$ 40,355,000</u> | <u>\$ 16,576,450</u> | <u>\$ 56,931,450</u> |

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:

| Purpose | Interest Rate | Principal (PAR VALUE) |
|------------------------------|---------------|--------------------------|
| Construction and maintenance | 4.00% | \$ 2,550,000 |
| of roads | 5.00% | 3,895,000 |
| | | <u>\$ 6,445,000</u> |

-57-
LUBBOCK COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

Annual debt service requirements to maturity for Unlimited Tax Road Bonds, Series 2023B are as follows:

| Year Ending September 30, | Governmental Activities | | |
|---------------------------|-------------------------|---------------------|---------------------|
| | Principal | Interest | Total |
| 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 | 335,000 | 229,625 | 564,625 |
| 2030-2034 | 1,935,000 | 873,625 | 2,808,625 |
| 2035-2039 | 2,450,000 | 365,250 | 2,815,250 |
| 2040 | 550,000 | 11,000 | 561,000 |
| Totals | <u>\$ 6,445,000</u> | <u>\$ 2,552,375</u> | <u>\$ 8,997,375</u> |

General Obligation Bonds, Series 2024

During the 2024 fiscal year, the County issued General Obligation Bonds, Series 2024 for the designing, planning, constructing, improving, maintaining, and equipping the Lubbock County Medical Examiner's Office. The bonds are issued as serial bonds maturing February 15, 2044.

General Obligation Bonds, Series 2024 currently outstanding are as follows:

| Purpose | Interest Rate | Principal (PAR VALUE) |
|-------------------------------|---------------|--------------------------|
| Construction and equipping of | 4.00% | \$ 7,235,000 |
| Medical Examiner's Office | 5.00% | 25,005,000 |
| | | <u>\$ 32,240,000</u> |

-58-
LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Annual debt service requirements to maturity for General Obligation Bonds, Series 2024 are as follows:

| Year Ending September 30, | Governmental Activities | | |
|---------------------------|-------------------------|----------------------|----------------------|
| | Principal | Interest | Total |
| 2025 | \$ | \$ 2,288,091 | \$ 2,288,091 |
| 2026 | 1,045,000 | 1,513,525 | 2,558,525 |
| 2027 | 1,100,000 | 1,459,900 | 2,559,900 |
| 2028 | 1,155,000 | 1,403,525 | 2,558,525 |
| 2029 | 1,215,000 | 1,344,275 | 2,559,275 |
| 2030-2034 | 7,080,000 | 5,719,500 | 12,799,500 |
| 2035-2039 | 9,090,000 | 3,708,750 | 12,798,750 |
| 2040-2044 | 11,555,000 | 1,239,450 | 12,794,450 |
| Totals | \$ <u>32,240,000</u> | \$ <u>18,677,016</u> | \$ <u>50,917,016</u> |

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 \$1,900,945 as of September 30, 2024, 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 2024 |
|----------------------------------|------------|------------------|-------------------|------------------|--------------------------|----------------------------|
| Energy Efficient Impr Phase 1 | 10/1/2019 | 15 years | Varies | 2.58% | \$ 11,154,485 | \$ 8,849,714 |
| Energy Efficient Impr Phase 2 | 11/30/2021 | 15 years | Varies | 2.644% | 9,710,452 | 8,799,151 |
| Total Financing Lease Agreements | | | | | | \$ <u>17,648,865</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.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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 |
| 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 | 1,433,686 | 310,695 | 1,744,381 |
| 2030-2034 | 7,945,043 | 956,680 | 8,901,723 |
| 2035-2037 | 3,037,226 | 109,884 | 3,147,110 |
| Total | <u>\$ 17,648,865</u> | <u>\$ 2,972,717</u> | <u>\$ 20,621,582</u> |

Right to Use Lease Obligations

Right to Use lease agreements are summarized as follows:

| | Date | Payment Terms | Payment Amount | Interest Rate | Original Amount | Ending Balance | Current Maturity |
|-------------------------------------|-----------|---------------|----------------|---------------|------------------|------------------|------------------|
| Postage Machine | 4/11/2022 | 4 years | \$5,786 qtrly | 2.0930% | \$ 89,043 | \$ 34,087 | \$ 22,605 |
| Total Right to Use Lease Agreements | | | | | <u>\$ 89,043</u> | <u>\$ 34,087</u> | <u>\$ 22,605</u> |

The County has entered into one lease that is considered a “right to use” lease. The 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.

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

| Year Ending September 30, | Governmental Activities | | |
|---------------------------|-------------------------|---------------|------------------|
| | Principal | Interest | Total |
| 2025 | \$ 22,605 | \$ 538 | \$ 23,143 |
| 2026 | 11,482 | 89 | 11,571 |
| Total | <u>\$ 34,087</u> | <u>\$ 627</u> | <u>\$ 34,714</u> |

-60-
LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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 \$840,268, less accumulated amortization of \$246,566. During the current year, the County reevaluated the prior year SBITAs recorded and determined that several agreements no longer met the requirement to be reported. \$1,316,266 in SBITAs were reduced along with the corresponding asset and accumulated amortization.

The future subscription payments under SBITAs agreements are as follows:

| Year Ending September 30, | Subscriptions | | |
|---------------------------|-------------------|------------------|-------------------|
| | Principal | Interest | Total |
| 2025 | \$ 244,151 | \$ 17,620 | \$ 261,771 |
| 2026 | 183,604 | 9,895 | 193,499 |
| 2027 | 180,046 | 4,072 | 184,118 |
| Total | <u>\$ 607,801</u> | <u>\$ 31,587</u> | <u>\$ 639,388</u> |

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended September 30, 2024, are as follows:

| | Beginning Balance | Increases | Decreases | Modifications | Ending Balance | Amounts Due Within One Year |
|------------------------------------|-----------------------|----------------------|---------------------|---------------------|-----------------------|-----------------------------------|
| Governmental Activities: | | | | | | |
| General Obligation Refunding Bonds | \$ 2,655,000 | \$ 32,240,000 | \$ 865,000 | \$ | \$ 34,030,000 | \$ 885,000 |
| Unlimited Tax Road Bonds | 89,560,000 | | 3,550,000 | | 86,010,000 | 4,410,000 |
| Special Tax Revenue Bonds | 3,755,000 | | 485,000 | | 3,270,000 | 505,000 |
| Financing Lease Obligations | 18,840,053 | | 1,191,188 | | 17,648,865 | 1,236,367 |
| Right to Use Lease Obligations | 73,719 | | 39,632 | | 34,087 | 22,605 |
| Subscription Obligations | 2,151,306 | | 227,239 | 1,316,266 | 607,801 | 244,151 |
| Accrued Personal Leave | 3,610,027 | 346,844 | | | 3,956,871 | 989,218 |
| Unamortized Bond Premiums | 7,810,196 | 3,443,972 | 583,403 | | 10,670,765 | |
| Total Governmental Activities | <u>\$ 128,455,301</u> | <u>\$ 36,030,816</u> | <u>\$ 6,941,462</u> | <u>\$ 1,316,266</u> | <u>\$ 156,228,389</u> | <u>\$ 8,292,341</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.

NOTES TO FINANCIAL STATEMENTS

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 \$122,436 in principal and \$152 in interest during fiscal year 2025.

The County is reporting lease receivables of \$122,436 at September 30, 2024 for this lease. For the year ended September 30, 2024, the County reported lease revenue of \$133,249 and interest revenue of \$483 related to lease payments received.

H. Risk Management

The 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 2024, 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.

The 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.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

University Medical Center (Component Unit)

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

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

Activity in the University Medical Center's self-insured general and professional claims liability during 2023 is summarized below:

| | | |
|---|----|------------------|
| Balance, Beginning of Year | \$ | 746,000 |
| Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years | | 315,000 |
| Claims and Expenses Paid, Net | | <u>(142,000)</u> |
| Balance, End of Year | \$ | <u>919,000</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, 2022 | \$ 1,598,206 | \$ 1,468,613 | \$ 1,025,629 | \$ 2,041,190 |
| September 30, 2023 | 2,041,190 | 436,691 | 520,158 | 1,957,723 |
| September 30, 2024 | 1,957,723 | 426,821 | 525,911 | 1,858,633 |

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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.

Activity in the University Medical Center's self-insured claims liability accounts during 2023 is summarized below:

| | | |
|--|----|------------------|
| Balance, Beginning of Year | \$ | 1,526,000 |
| Current Year Claims Incurred and Changes in | | |
| Estimates for Claims Incurred in Prior Years | | 1,059,000 |
| Claims and Expenses Paid, Net | | (1,132,000) |
| Balance, End of Year | \$ | <u>1,453,000</u> |

J. Pension Plans

Plan Description

The County participates as one of 870 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.

-64-
LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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.

Employees Covered by Benefit Terms

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|--|---------------------|
| Inactive Employees or Beneficiaries Currently Receiving Benefits | 721 |
| Inactive Employees Entitled to but not Yet Receiving Benefits | 1,179 |
| Active Employees | <u>1,235</u> |
| Total Covered Employees | <u><u>3,135</u></u> |

Contributions

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

Employees for the County were required to contribute 7.0% of their annual gross earnings during the fiscal year. The contribution rates for the County were 11.11% and 11.11% in calendar years 2023 and 2024, respectively. The County's contributions to TCDRS for the year ended September 30, 2024 were \$8,956,504, 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, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability/(Asset) was determined by an actuarial valuation as of that date.

-65-
LUBBOCK COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

Actuarial Assumptions

| | |
|---------------------------|--|
| Inflation | 2.50% per year |
| Overall Payroll Growth | 3.00% per year |
| Investment Rate of Return | 7.60%, net of pension plan investment expense, including inflation |
| Amortization Period | 13.8 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, 2023, valuation were based on the results of actuarial experience studies. The experience study in TCDRS was from 2021 and can be found on the TCDRS website.

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

The long-term expected rate of return on pension plan investments was determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2024 information for a 10-year time horizon.

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

-66-
LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------------------|-------------------|--|
| U.S. Equities | 11.50% | 4.75% |
| Global Equities | 2.50% | 4.75% |
| International Equities-Developed | 5.00% | 4.75% |
| International Equities-Emerging | 6.00% | 4.75% |
| Investment-Grade Bonds | 3.00% | 2.35% |
| Strategic Credit | 9.00% | 3.65% |
| Direct Lending | 16.00% | 7.25% |
| Distressed Debt | 4.00% | 6.90% |
| REIT Equities | 2.00% | 4.10% |
| Master Limited Partnerships (MLPs) | 2.00% | 5.20% |
| Private Real Estate Partnership | 6.00% | 5.70% |
| Private Equity | 25.00% | 7.75% |
| Hedge Funds | 6.00% | 3.25% |
| Cash Equivalents | 2.00% | 0.60% |
| Total | 100.00% | |

Discount Rate

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

Development of the Single Discount Rate:

| | December 31, 2023 |
|--|-------------------|
| Single Discount Rate | 7.60% |
| Long-Term Expected Rate of Return | 7.50% |
| Long-Term Municipal Bond Rate | N/A |
| Last year ending December 31 in the 100 year projection period for which projected benefit payments are fully funded | N/A |

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

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability (Asset) |
|--|----------------------------|--------------------------------|----------------------------------|
| Balance 12/31/2022 | \$ 328,166,315 | \$ 308,747,159 | \$ 19,419,156 |
| Service Cost | 8,813,552 | | 8,813,552 |
| Interest (on the Total Pension Liability) | 25,024,370 | | 25,024,370 |
| Difference Between Expected and Actual Experience | 1,213,191 | | 1,213,191 |
| Contributions - Employer | | 8,199,170 | (8,199,170) |
| Contributions - Employee | | 5,165,953 | (5,165,953) |
| Net Investment Income | | 33,908,414 | (33,908,414) |
| Benefit Payments | (15,711,326) | (15,711,326) | |
| Administrative Expense | | (177,609) | 177,609 |
| Other | | 5,271 | (5,271) |
| Balance 12/31/2023 | \$ 347,506,102 | \$ 340,137,032 | \$ 7,369,070 |

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) | \$ 56,667,465 | \$ 7,369,070 | \$ (33,380,130) |

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

Pension expense for the plan year ended December 31, 2023, was \$4,063,767 and was calculated as follows:

| | Pension Expense |
|--|--------------------|
| Service Cost | \$ 8,813,552 |
| Interest on Total Pension Liability | 25,024,371 |
| Administrative Expenses | 177,608 |
| Member Contributions | (5,165,953) |
| Expected Investment Return Net of Investment Expenses | (23,370,832) |
| Amortization of Deferred Inflows and Outflows of Resources | (1,409,708) |
| Other | (5,271) |
| Total Net Amounts as of December 31, 2023 | \$ 4,063,767 |

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|--|---|--|
| Differences Between Expected and Actual Economic Experience | \$ 1,211,048 | \$ |
| Differences Between Projected and Actual Investment Earnings | 1,395,166 | |
| Contributions Subsequent to the Measurement Date | <u>6,908,252</u> | |
| Total | <u>\$ 9,514,466</u> | <u>\$ 0</u> |

\$6,908,252 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, 2024. 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: | |
| 2024 | \$ (1,714,389) |
| 2025 | (601,976) |
| 2026 | 7,030,097 |
| 2027 | (2,107,518) |
| 2028 | 0 |
| Thereafter | 0 |

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 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, 2024, for actual claims incurred and estimated claims incurred but not reported were \$1,106,667. The plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

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

The contract between the County and the third-party administrator is renewable September 30, 2024, 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 a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$325,000 and for aggregate loss of \$1,000,000 annually.

Claim information is as follows:

| <u>Fiscal Year Ended</u> | <u>Beginning Balance</u> | <u>Incurred Claims</u> | <u>Claim Payments</u> | <u>Ending Balance</u> |
|--------------------------|------------------------------|----------------------------|---------------------------|---------------------------|
| September 30, 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 |
| September 30, 2024 | 1,881,542 | 13,863,430 | 14,638,305 | 1,106,667 |

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.

-70-
LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

Activity in the University Medical Center's self-insured health care claims liability accounts during 2023 is summarized below:

| | |
|---|---------------------|
| Balance, Beginning of Year | \$ 2,390,000 |
| Current Year Claims Incurred and Changes in Estimates for Claims Incurred in Prior Years | 24,352,000 |
| Claims and Expenses Paid, Net | <u>(24,124,000)</u> |
| Balance, End of Year | <u>\$ 2,618,000</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 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.

-72-
LUBBOCK COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

Employees covered by benefit terms:

At December 31, 2023 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, 2023, and was determined by an actuarial valuation as of that date.

Actuarial assumption:

The Total OPEB Liability in the December 31, 2023 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 | 3.77% |

The Discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2023.

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.

The actuarial assumptions used in the December 31, 2023 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).

-73-
LUBBOCK COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

Changes in Total OPEB Liability

| | |
|---|-----------------------------|
| Balance 12/31/2022 | \$ 26,373,163 |
| Changes for the Year | |
| Service Cost | \$ 1,065,816 |
| Interest (on the Total OPEB Liability) | 1,079,142 |
| Difference Between Expected and Actual Experience | (311,366) |
| Changes of Assumptions or Other Inputs | 1,115,681 |
| Benefit Payments | (521,192) |
| Net Changes | <u>\$ 2,428,081</u> |
| Balance 12/31/2023 | <u><u>\$ 28,801,244</u></u> |

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

The following presents the total OPEB liability of the County, calculated using the discount rate of 3.77%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.77%) or 1-percentage point higher (4.77%) than the current rate.

| | 1% Decrease Discount Rate <u>2.77%</u> | Discount Rate <u>3.77%</u> | 1% Increase Discount Rate <u>4.77%</u> |
|-------------------------------|--|----------------------------------|--|
| County's Total OPEB Liability | \$ 33,344,491 | \$ 28,801,244 | \$ 25,085,244 |

Health Care Cost Trend Rate Sensitivity Analysis

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

| | 1% Decrease in HCT Rate <u></u> | Current HCT Rate Assumption <u></u> | 1% Increase in HCT Rate <u></u> |
|-------------------------------|---------------------------------------|---|---------------------------------------|
| County's Total OPEB Liability | \$ 24,314,990 | \$ 28,801,244 | \$ 34,518,989 |

-74-
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, 2024, the County recognized OPEB expense of \$1,273,769.

At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|-----------------------------------|----------------------------------|
| Differences Between Expected and Actual Economic Experience | \$ 1,018,574 | \$ 4,883,075 |
| Changes in Actuarial Assumptions | 5,318,629 | 7,391,601 |
| Contributions Subsequent to the Measurement Date | 943,970 | |
| Total | \$ <u>7,281,173</u> | \$ <u>12,274,676</u> |

\$943,970 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, | |
| 2025 | \$ (871,189) |
| 2026 | (982,491) |
| 2027 | (1,153,995) |
| 2028 | (855,871) |
| 2029 | (1,472,993) |
| Thereafter | (600,934) |
| | \$ <u>(5,937,473)</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 2024, the total abatement was \$198,917.

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 2024, the total abatement was \$4,171,963.

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 2024, the total abatement was \$104,870,361.

LUBBOCK COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

The County entered into an agreement with Leprino Food Company on June 13, 2022. The agreement was for Leprino Food Company to invest capital on a long-term basis for a valuation limitation of \$418,250,000. Tax abatement is set to commence on January 1, 2025 which is the tax year after the required improvements are at least 90% complete.

The County entered into an agreement with Dura-Line LLC on February 26, 2024. The agreement was for Dura-Line LLC to invest capital on a long-term basis for a valuation limitation of \$46,700,000. Tax abatement is set to commence on January 1st of the tax year after the required improvements are at least 90% complete.

O. Financial Instruments

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

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

P. Related Parties

Lubbock County (Primary Government) contracts with the Hospital District (Discretely Presented Component Unit) for medical services at the jail. The amounts paid by the County for these services for the year ended September 30, 2024 was \$69,432.

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, 2024**

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 | 12/31/2023 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | 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 | 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 | \$ 8,813,552 |
| 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 | 25,024,370 |
| 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) | (15,711,326) |
| 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 | 1,213,191 |
| 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 | \$ 19,339,787 |
| 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 | 328,166,315 |
| 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 | \$ 347,506,102 |
| | 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 | 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 | \$ 5,165,953 |
| 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 | 8,199,170 |
| 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) | 33,908,414 |
| 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) | (15,711,326) |
| Administration Expenses | (129,463) | (125,873) | (140,818) | (144,246) | (171,308) | (188,565) | (198,953) | (178,151) | (180,932) | (177,609) |
| Other | (290,884) | (106,437) | (150,660) | 7,117 | 31,166 | 11,198 | (104,347) | 19,736 | 96,963 | 5,271 |
| 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) | \$ 31,389,873 |
| 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 | 308,747,159 |
| 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 | \$ 340,137,032 |
| 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 | \$ 7,369,070 |
| 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% | 97.88% |
| 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 | \$ 73,799,323 |
| 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% | 9.99% |

The accompanying notes are an integral part of this statement.

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

REQUIRED SUPPLEMENTARY INFORMATION

| | 9/30/2015 | 9/30/2016 | 9/30/2017 | 9/30/2018 | 9/30/2019 | 9/30/2020 | 9/30/2021 | 9/30/2022 | 9/30/2023 | 9/30/2024 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 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 | \$ 8,956,504 |
| Actual Contributions | 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 | 8,956,504 |
| 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> | <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 | \$ 80,616,612 |
| 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% | 11.11% |

The accompanying notes are an integral part of this statement.

**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LUBBOCK COUNTY RETIREE HEALTH INSURANCE PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

REQUIRED SUPPLEMENTARY INFORMATION

| | 12/31/2017 | 12/31/2018 | 12/31/2019 | 12/31/2020 | 12/31/2021 | 12/31/2022 | 12/31/2023 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | Total OPEB Liability | 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 | \$ 1,065,816 |
| Interest | 1,202,779 | 1,246,659 | 906,325 | 833,714 | 709,755 | 725,456 | 1,079,142 |
| Differences between Expected and Actual Experience | (65,130) | (3,012,083) | 248,752 | 1,271,600 | 377,313 | (4,975,827) | (311,366) |
| Benefit Payments | (412,729) | (355,555) | (728,140) | (880,942) | (1,094,898) | (225,368) | (521,192) |
| Changes in Assumptions | 3,227,335 | (12,743,281) | 3,937,810 | 2,031,832 | 1,476,099 | (9,646,412) | 1,115,681 |
| Net Change | \$ 5,862,755 | \$ (12,547,644) | \$ 5,680,953 | \$ 5,138,515 | \$ 3,629,301 | \$ (12,210,831) | \$ 2,428,081 |
| Beginning Balance | 30,820,114 | 36,682,869 | 24,135,225 | 29,816,178 | 34,954,693 | 38,583,994 | 26,373,163 |
| Ending Balance | \$ 36,682,869 | \$ 24,135,225 | \$ 29,816,178 | \$ 34,954,693 | \$ 38,583,994 | \$ 26,373,163 | \$ 28,801,244 |
| Total OPEB Liability | <u>\$ 36,682,869</u> | <u>\$ 24,135,225</u> | <u>\$ 29,816,178</u> | <u>\$ 34,954,693</u> | <u>\$ 38,583,994</u> | <u>\$ 26,373,163</u> | <u>\$ 28,801,244</u> |
| Covered-Employee Payroll | \$ 59,075,993 | \$ 54,729,525 | \$ 55,353,330 | \$ 53,313,953 | \$ 51,131,476 | \$ 57,452,442 | \$ 68,488,297 |
| Total OPEB Liability as a Percentage of Covered-Employee Payroll | 62.09% | 44.10% | 53.87% | 65.56% | 75.46% | 45.90% | 42.05% |

Note: Only seven years of GASB 75 data available as of 12/31/2023. The remaining three 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*.

-80-
LUBBOCK COUNTY, TEXAS

EXHIBIT B-4

**GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

REQUIRED SUPPLEMENTARY INFORMATION

| | Original | Final | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------------|-----------------------|------------------------|---|
| Revenue: | | | | |
| Taxes: | | | | |
| General Property Taxes | \$ 93,177,697 | \$ 93,177,697 | \$ 91,224,726 | \$ (1,952,971) |
| General Sales Taxes | 38,140,330 | 38,140,330 | 37,693,771 | (446,559) |
| Licenses and Permits | 185,142 | 185,142 | 197,783 | 12,641 |
| Intergovernmental | 3,154,334 | 3,162,073 | 3,350,171 | 188,098 |
| Fees of Office | 3,187,382 | 3,187,382 | 3,081,521 | (105,861) |
| Commissions | 5,504,807 | 5,504,807 | 5,694,666 | 189,859 |
| Charges for Services | 2,153,928 | 2,153,928 | 1,127,964 | (1,025,964) |
| Fines and Forfeitures | 450,204 | 450,204 | 487,871 | 37,667 |
| Investment Earnings | 2,000,000 | 2,000,000 | 8,083,942 | 6,083,942 |
| Miscellaneous | 2,154,714 | 2,154,714 | 1,669,547 | (485,167) |
| Total Revenues | <u>\$ 150,108,538</u> | <u>\$ 150,116,277</u> | <u>\$ 152,611,962</u> | <u>\$ 2,495,685</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | | | | |
| Commissioners Court | \$ 745,663 | \$ 757,588 | \$ 728,266 | \$ 29,322 |
| County Judge | 397,866 | 404,997 | 390,273 | 14,724 |
| County Clerk | 1,492,950 | 1,433,598 | 1,291,587 | 142,011 |
| Technology and Information Systems | 10,632,345 | 10,611,116 | 8,904,713 | 1,706,403 |
| General Administration | 7,292,234 | 4,576,693 | 3,220,488 | 1,356,205 |
| Judicial Compliance | 448,369 | 440,097 | 417,680 | 22,417 |
| Financial Administration | | | | |
| Treasurer | 457,360 | 467,506 | 457,476 | 10,030 |
| Tax Assessor | 2,555,868 | 2,544,435 | 2,306,779 | 237,656 |
| Purchasing | 511,416 | 511,416 | 479,371 | 32,045 |
| Auditor | 1,768,090 | 1,679,314 | 1,449,848 | 229,466 |
| Human Resources | 1,040,836 | 1,074,239 | 959,447 | 114,792 |
| Judicial | | | | |
| Courts | 5,456,925 | 5,442,404 | 5,149,845 | 292,559 |
| Appellate Courts | 23,604 | 23,693 | 22,985 | 708 |
| District Clerk | 2,141,036 | 2,128,175 | 1,985,864 | 142,311 |
| Justice of the Peace, Precinct 1 | 396,569 | 401,060 | 383,981 | 17,079 |
| Justice of the Peace, Precinct 2 | 369,367 | 373,570 | 343,925 | 29,645 |
| Justice of the Peace, Precinct 3 | 428,893 | 429,154 | 390,125 | 39,029 |
| Justice of the Peace, Precinct 4 | 419,291 | 419,552 | 394,067 | 25,485 |
| Central Jury | 377,260 | 377,260 | 206,629 | 170,631 |
| Judicial | 8,259,083 | 8,940,083 | 8,817,856 | 122,227 |
| Legal | | | | |
| Criminal District Attorney | 9,323,147 | 9,340,855 | 8,723,516 | 617,339 |
| South Plains Auto Theft Task Force | 8,650 | 8,650 | 8,451 | 199 |
| Public Safety | | | | |
| Constable 1 | 257,252 | 257,452 | 217,797 | 39,655 |
| Constable 2 | 114,015 | 114,050 | 104,980 | 9,070 |
| Constable 3 | 99,269 | 99,453 | 90,486 | 8,967 |
| Constable 4 | 98,188 | 98,188 | 76,008 | 22,180 |
| Medical Examiner | 3,073,241 | 2,859,852 | 2,671,231 | 188,621 |
| Sheriff | 19,456,404 | 19,435,364 | 18,464,846 | 970,518 |
| Detention Center | 36,977,072 | 38,016,951 | 37,186,083 | 830,868 |
| Inmate Transportation | 5,688,350 | 5,326,650 | 2,358,062 | 2,968,588 |
| Public Safety | 2,203,352 | 2,203,352 | 2,031,316 | 172,036 |
| Correctional | | | | |
| Community Supervision and Corrections Department | 14,401 | 14,401 | 10,934 | 3,467 |
| Facilities | | | | |
| Maintenance | 9,278,051 | 9,036,168 | 8,276,206 | 759,962 |
| Welfare | | | | |
| General Assistance | 579,585 | 595,941 | 526,423 | 69,518 |
| Veteran Services | 76,702 | 76,704 | 75,139 | 1,565 |
| Conservation | | | | |
| Texas AgriLife Extension | 451,552 | 426,699 | 345,687 | 81,012 |
| Elections | | | | |
| Elections | 2,845,475 | 2,871,222 | 2,212,308 | 658,914 |
| Culture/Recreation | | | | |
| Library Services | 244,345 | 244,345 | 239,785 | 4,560 |
| Transportation | | | | |
| Public Works | 948,862 | 881,279 | 563,971 | 317,308 |
| Capital Outlay | <u>6,224,475</u> | <u>6,892,143</u> | <u>5,675,216</u> | <u>1,216,927</u> |
| Total Expenditures | <u>\$ 143,177,413</u> | <u>\$ 141,835,669</u> | <u>\$ 128,159,648</u> | <u>\$ 13,676,021</u> |
| Excess (Deficiency) of Revenues | | | | |
| Over (Under) Expenditures | <u>\$ 6,931,125</u> | <u>\$ 8,280,608</u> | <u>\$ 24,452,314</u> | <u>\$ 16,171,706</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ (6,981,125) | \$ (8,330,608) | \$ (12,087,895) | \$ (3,757,287) |
| Proceeds from Sale of Capital Assets | 50,000 | 50,000 | 150,526 | 100,526 |
| Total Other Financing Sources | <u>\$ (6,931,125)</u> | <u>\$ (8,280,608)</u> | <u>\$ (11,937,369)</u> | <u>\$ (3,656,761)</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 12,514,944 | \$ 12,514,944 |
| Fund Balances - Beginning | <u>56,483,185</u> | <u>56,483,185</u> | <u>56,483,185</u> | <u>0</u> |
| Fund Balances - Ending | <u>\$ 56,483,185</u> | <u>\$ 56,483,185</u> | <u>\$ 68,998,129</u> | <u>\$ 12,514,944</u> |

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, 2024

| | Original | Final | Actual | Variance Positive (Negative) |
|--|-----------------------|-----------------------|-----------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 22,913,060 | \$ 22,913,060 | \$ 9,878,459 | \$ (13,034,601) |
| Total Revenues | <u>\$ 22,913,060</u> | <u>\$ 22,913,060</u> | <u>\$ 9,878,459</u> | <u>\$ (13,034,601)</u> |
| Expenditures: | | | | |
| General Government | | | | |
| Salaries and Benefits | \$ 499,022 | \$ 499,022 | \$ 107,373 | \$ 391,649 |
| Supplies | 155,837 | 214,837 | 80,575 | 134,262 |
| Professional Contract Services | 10,000,000 | 435,250 | 926,301 | (491,051) |
| Other | 2,397,419 | 2,397,419 | | 2,397,419 |
| Total General Government | <u>\$ 13,052,278</u> | <u>\$ 3,546,528</u> | <u>\$ 1,114,249</u> | <u>\$ 2,432,279</u> |
| Capital Outlay | <u>6,860,782</u> | <u>16,366,532</u> | <u>5,764,210</u> | <u>10,602,322</u> |
| Total Expenditures | <u>\$ 19,913,060</u> | <u>\$ 19,913,060</u> | <u>\$ 6,878,459</u> | <u>\$ 13,034,601</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 3,000,000</u> | <u>\$ 3,000,000</u> | <u>\$ 3,000,000</u> | <u>\$ 0</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers Out | <u>\$ (3,000,000)</u> | <u>\$ (3,000,000)</u> | <u>\$ (3,000,000)</u> | <u>\$ 0</u> |
| Total Other Financing Sources (Uses) | <u>\$ (3,000,000)</u> | <u>\$ (3,000,000)</u> | <u>\$ (3,000,000)</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
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 | 13.8 years (based on contribution rate calculated in 12/31/23 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 no assumption changes during the year.

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

-83-
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 | 3.77% as of December 31, 2023 |
| 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 4.25% after 15 years.

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

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

Other Information:

Changes in Benefits: None

Changes in Assumptions: The Discount rate changed from 4.05% as of December 31, 2022 to 3.77% as of December 31, 2023.

**LUBBOCK COUNTY, TEXAS
GENERAL FUND BUDGETARY COMPARISON SCHEDULE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024**

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, 2023 through September 30, 2024.
- 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, 2024

| | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Total Nonmajor Governmental Funds (See Exhibit A-3) |
|--|-----------------------------|--------------------------|------------------------------|---|
| ASSETS | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 36,180,004 | \$ 4,555,485 | \$ 4,034,306 | \$ 44,769,795 |
| Investments | 6,537,522 | 455,256 | 1,263,214 | 8,255,992 |
| Receivables (Net of Allowance for Uncollectibles) | 4,536,888 | 75,405 | 31,262 | 4,643,555 |
| Due from Other Funds | 8,618 | | | 8,618 |
| Prepaid Items | 5,002 | | | 5,002 |
| Total Assets | <u>\$ 47,268,034</u> | <u>\$ 5,086,146</u> | <u>\$ 5,328,782</u> | <u>\$ 57,682,962</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES: | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 3,600,804 | \$ | \$ 1,665,456 | \$ 5,266,260 |
| Payroll Taxes and Related Items | 35,195 | | | 35,195 |
| Accrued Wages | 420,419 | | | 420,419 |
| Due to Other Funds | 2,735,035 | | | 2,735,035 |
| Other Liabilities | 3,977 | | | 3,977 |
| Unspent Grant Funds | 209,996 | | | 209,996 |
| Total Liabilities | <u>\$ 7,005,426</u> | <u>\$ 0</u> | <u>\$ 1,665,456</u> | <u>\$ 8,670,882</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | |
| Unavailable Revenue - Property Taxes | <u>\$ 109,131</u> | <u>\$ 60,383</u> | <u>\$ 20,700</u> | <u>\$ 190,214</u> |
| Total Deferred Inflows of Resources | <u>\$ 109,131</u> | <u>\$ 60,383</u> | <u>\$ 20,700</u> | <u>\$ 190,214</u> |
| Fund Balances: | | | | |
| Nonspendable Fund Balances: | | | | |
| Prepays | \$ 5,002 | \$ | \$ | \$ 5,002 |
| Restricted Fund Balances: | | | | |
| Restricted for Enabling Legislation | 40,173,775 | | | 40,173,775 |
| Restricted for Debt Service | | 5,025,763 | | 5,025,763 |
| Restricted for Capital Projects | | | 3,642,626 | 3,642,626 |
| Unassigned Fund Balance | (25,300) | | | (25,300) |
| Total Fund Balances | <u>\$ 40,153,477</u> | <u>\$ 5,025,763</u> | <u>\$ 3,642,626</u> | <u>\$ 48,821,866</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 47,268,034</u> | <u>\$ 5,086,146</u> | <u>\$ 5,328,782</u> | <u>\$ 57,682,962</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, 2024

| | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Total Nonmajor Governmental Funds (See Exhibit A-5) |
|--|-----------------------------|--------------------------|------------------------------|---|
| Revenue: | | | | |
| Taxes | | | | |
| General Property Taxes | \$ 616,068 | \$ 8,993,378 | \$ 3,080,332 | \$ 12,689,778 |
| Hotel Tax | 2,637,000 | | | 2,637,000 |
| Vehicle Rental Tax | 945,589 | | | 945,589 |
| Intergovernmental | 11,112,486 | | | 11,112,486 |
| Fees of Office | 2,100,588 | | | 2,100,588 |
| Charges for Services | 5,160,727 | | | 5,160,727 |
| Fines and Forfeitures | 167,516 | | | 167,516 |
| Investment Earnings | 2,092,127 | 282,328 | 306,531 | 2,680,986 |
| Miscellaneous | 1,975,330 | 1,865 | 104,565 | 2,081,760 |
| Total Revenue | <u>\$ 26,807,431</u> | <u>\$ 9,277,571</u> | <u>\$ 3,491,428</u> | <u>\$ 39,576,430</u> |
| Expenditures: | | | | |
| Current | | | | |
| General Government | \$ 465,228 | \$ | \$ | \$ 465,228 |
| Judicial | 163,759 | | | 163,759 |
| Legal | 3,097,910 | | | 3,097,910 |
| Public Safety | 3,676,373 | | | 3,676,373 |
| Correctional | 10,713,843 | | | 10,713,843 |
| Facilities | | | 46,154 | 46,154 |
| Elections | 899,578 | | | 899,578 |
| Culture/Recreation | 294,520 | | | 294,520 |
| Transportation | 11,566,464 | | | 11,566,464 |
| Capital Outlay | 7,856,849 | | 11,701,858 | 19,558,707 |
| Debt Service | | | | |
| Principal | | 4,900,000 | 1,191,188 | 6,091,188 |
| Interest | | 4,417,033 | 480,755 | 4,897,788 |
| Total Expenditures | <u>\$ 38,734,524</u> | <u>\$ 9,317,033</u> | <u>\$ 13,419,955</u> | <u>\$ 61,471,512</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (11,927,093)</u> | <u>\$ (39,462)</u> | <u>\$ (9,928,527)</u> | <u>\$ (21,895,082)</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ 8,003,346 | \$ 1,175,570 | \$ 5,908,979 | \$ 15,087,895 |
| Proceeds from the Sale of Capital Assets | 769,977 | | | 769,977 |
| Total Other Financing Sources (Uses) | <u>\$ 8,773,323</u> | <u>\$ 1,175,570</u> | <u>\$ 5,908,979</u> | <u>\$ 15,857,872</u> |
| Net Change in Fund Balances | <u>\$ (3,153,770)</u> | <u>\$ 1,136,108</u> | <u>\$ (4,019,548)</u> | <u>\$ (6,037,210)</u> |
| Fund Balances - Beginning | <u>43,307,247</u> | <u>3,889,655</u> | <u>7,662,174</u> | <u>54,859,076</u> |
| Fund Balances - Ending | <u>\$ 40,153,477</u> | <u>\$ 5,025,763</u> | <u>\$ 3,642,626</u> | <u>\$ 48,821,866</u> |

-87-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-3
(Continued)

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| 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-S Prev/Inter. Grant | Star Program | Juvenile Probation Fund | Juvenile Probation Grant |
|--|----------------------------------|---------------------------|-------------------------------|------------------------------|---------------------|----------------------------|----------------------------------|--------------------------------|------------------|-------------------------------|--------------------------------|
| Assets: | | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 4,184,327 | \$ 520,484 | \$ 144,321 | \$ 260,243 | \$ 364,191 | \$ 589,222 | \$ 3 | \$ 16,500 | \$ 7,882 | \$ 1,932,069 | \$ |
| Investments | 1,310,187 | 162,973 | 45,190 | 81,487 | 114,035 | 184,496 | | | | 604,308 | |
| Receivables (Net of Allowance for Uncollectibles) | 132,293 | 2,215 | 1,536 | 2,681 | 2,146 | 1,205 | | | 10,042 | 3,989 | 159,651 |
| Due from Other Funds | | | | | | | | | | 8,618 | |
| Prepaid Items | 1,800 | | | | | | | | | 2,952 | |
| Total Assets | <u>\$ 5,628,607</u> | <u>\$ 685,672</u> | <u>\$ 191,047</u> | <u>\$ 344,411</u> | <u>\$ 480,372</u> | <u>\$ 774,923</u> | <u>\$ 3</u> | <u>\$ 16,500</u> | <u>\$ 17,924</u> | <u>\$ 2,551,936</u> | <u>\$ 159,651</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | |
| Accounts Payable | \$ 2,598,366 | \$ 5,015 | \$ 12,395 | \$ 2,781 | \$ 2,524 | \$ | \$ | \$ 16,500 | \$ 15,958 | \$ 95,657 | \$ 105,701 |
| Payroll Taxes and Related Items | 9,617 | 98 | | 123 | 30 | | | | | 4,129 | 11,627 |
| Accrued Wages | 109,606 | 2,840 | | 596 | 527 | | | | 1,966 | 51,544 | 40,951 |
| Due to Other Funds | | | | | | | | | | | 1,372 |
| Other Liabilities | | | | | | | | | | 100 | |
| Unspent Grant Funds | | 1,900 | 110 | | | | 3 | | | | |
| Total Liabilities | <u>\$ 2,717,589</u> | <u>\$ 9,853</u> | <u>\$ 12,505</u> | <u>\$ 3,500</u> | <u>\$ 3,081</u> | <u>\$ 0</u> | <u>\$ 3</u> | <u>\$ 16,500</u> | <u>\$ 17,924</u> | <u>\$ 151,430</u> | <u>\$ 159,651</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | | | | | | | |
| Unavailable Revenue - Property Taxes | \$ 104,991 | \$ 1,035 | \$ 1,035 | \$ 1,035 | \$ 1,035 | \$ | \$ | \$ | \$ | \$ | \$ |
| Total Deferred Inflows of Resources | <u>\$ 104,991</u> | <u>\$ 1,035</u> | <u>\$ 1,035</u> | <u>\$ 1,035</u> | <u>\$ 1,035</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Fund Balances: | | | | | | | | | | | |
| Nonspendable Fund Balances: | | | | | | | | | | | |
| Prepays | \$ 1,800 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ 2,952 | \$ |
| Restricted Fund Balances: | | | | | | | | | | | |
| Restricted for Enabling Legislation | 2,804,227 | 674,784 | 177,507 | 339,876 | 476,256 | 774,923 | | | | 2,397,554 | |
| Unrestricted Fund Balance | | | | | | | | | | | |
| Total Fund Balances | <u>\$ 2,806,027</u> | <u>\$ 674,784</u> | <u>\$ 177,507</u> | <u>\$ 339,876</u> | <u>\$ 476,256</u> | <u>\$ 774,923</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 2,400,506</u> | <u>\$ 0</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 5,628,607</u> | <u>\$ 685,672</u> | <u>\$ 191,047</u> | <u>\$ 344,411</u> | <u>\$ 480,372</u> | <u>\$ 774,923</u> | <u>\$ 3</u> | <u>\$ 16,500</u> | <u>\$ 17,924</u> | <u>\$ 2,551,936</u> | <u>\$ 159,651</u> |

-88-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-3
(Continued)

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2024**

| ASSETS | Juvenile Detention Fund | Juvenile Food Service | On Line Access | Drug Court Fee | Dispute Resolution | USDA Ag Mediation | Domestic Relations Office | HOT & STVR Tax | Law Library |
|--|-------------------------------|-----------------------------|----------------------|----------------------|-----------------------|-------------------------|---------------------------------|----------------------|------------------|
| Assets: | | | | | | | | | |
| Cash and Cash Equivalents | \$ 62,232 | \$ | \$ 272,827 | \$ 276,547 | \$ 5,843 | \$ | \$ | \$ 9,774,738 | \$ 13,634 |
| Investments | 19,486 | | 85,427 | 86,592 | | | | | |
| Receivables (Net of Allowance for Uncollectibles) | 143,164 | 15,555 | 558 | 1,332 | 8,655 | 91,745 | 12,291 | 465,866 | 4,213 |
| Due from Other Funds | | | | | | | | | |
| Prepaid Items | | | | | 250 | | | | |
| Total Assets | <u>\$ 224,882</u> | <u>\$ 15,555</u> | <u>\$ 358,812</u> | <u>\$ 364,471</u> | <u>\$ 14,748</u> | <u>\$ 91,745</u> | <u>\$ 12,291</u> | <u>\$ 10,240,604</u> | <u>\$ 17,847</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| Liabilities: | | | | | | | | | |
| Accounts Payable | \$ 92,410 | \$ 3,718 | \$ 2,250 | \$ 100 | \$ 9,217 | \$ 1,961 | \$ 6,441 | \$ | \$ 2,853 |
| Payroll Taxes and Related Items | 2,657 | 378 | | | 407 | 193 | 66 | | 210 |
| Accrued Wages | 129,815 | 4,213 | | | 5,043 | 4,188 | 2,461 | | 1,410 |
| Due to Other Funds | | 7,246 | | | 12,515 | 81,526 | 15,939 | | |
| Other Liabilities | | | | | | 3,877 | | | |
| Unspent Grant Funds | | | | | | | | | |
| Total Liabilities | <u>\$ 224,882</u> | <u>\$ 15,555</u> | <u>\$ 2,250</u> | <u>\$ 100</u> | <u>\$ 27,182</u> | <u>\$ 91,745</u> | <u>\$ 24,907</u> | <u>\$ 0</u> | <u>\$ 4,473</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | | | | | |
| 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> |
| Fund Balances: | | | | | | | | | |
| Nonspendable Fund Balances: | | | | | | | | | |
| Prepays | \$ | \$ | \$ | \$ | 250 | \$ | \$ | \$ | \$ |
| Restricted Fund Balances: | | | | | | | | | |
| Restricted for Enabling Legislation | | | 356,562 | 364,371 | | | | 10,240,604 | 13,374 |
| Unrestricted Fund Balance | | | | | (12,684) | | (12,616) | | |
| Total Fund Balances | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 356,562</u> | <u>\$ 364,371</u> | <u>\$ (12,434)</u> | <u>\$ 0</u> | <u>\$ (12,616)</u> | <u>\$ 10,240,604</u> | <u>\$ 13,374</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 224,882</u> | <u>\$ 15,555</u> | <u>\$ 358,812</u> | <u>\$ 364,471</u> | <u>\$ 14,748</u> | <u>\$ 91,745</u> | <u>\$ 12,291</u> | <u>\$ 10,240,604</u> | <u>\$ 17,847</u> |

-89-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-3
(Continued)

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2024**

| ASSETS | Election Services Fund | Election Admin Fee | Election Equipment Fund | Settlements Fund | Records Preservation Dist Clerk | Records Preservation Co. Clerk | County Records Preservation | Court House Security | Court Record Preservation |
|--|------------------------------|--------------------------|-------------------------------|---------------------|---------------------------------------|--------------------------------------|-----------------------------------|----------------------------|---------------------------------|
| Assets: | | | | | | | | | |
| Cash and Cash Equivalents | \$ | \$ 212,112 | \$ 602,628 | \$ 458,645 | \$ 86,244 | \$ 5,203,845 | \$ 423,911 | \$ 92,969 | \$ 218,415 |
| Investments | | 66,416 | 188,694 | 143,610 | 27,005 | 1,629,417 | 132,734 | 29,110 | 68,390 |
| Receivables (Net of Allowance for Uncollectibles) | 604,423 | 292 | 587 | 263 | 3,645 | 22,733 | 894 | 2,883 | 457 |
| Due from Other Funds | | | | | | | | | |
| Prepaid Items | | | | | | | | | |
| Total Assets | <u>\$ 604,423</u> | <u>\$ 278,820</u> | <u>\$ 791,909</u> | <u>\$ 602,518</u> | <u>\$ 116,894</u> | <u>\$ 6,855,995</u> | <u>\$ 557,539</u> | <u>\$ 124,962</u> | <u>\$ 287,262</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| Liabilities: | | | | | | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ 60,000 | \$ 362 | \$ 321 | \$ 1,523 | \$ 3,944 | \$ |
| Payroll Taxes and Related Items | | | | | 7 | 32 | 155 | 414 | |
| Accrued Wages | | | | | 406 | 609 | 1,792 | 5,717 | |
| Due to Other Funds | 485,091 | | | | | | | | |
| Other Liabilities | | | | | | | | | |
| Unspent Grant Funds | | | | | | | | | |
| Total Liabilities | <u>\$ 485,091</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 60,000</u> | <u>\$ 775</u> | <u>\$ 962</u> | <u>\$ 3,470</u> | <u>\$ 10,075</u> | <u>\$ 0</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | | | | | |
| 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> |
| Fund Balances: | | | | | | | | | |
| Nonspendable Fund Balances: | | | | | | | | | |
| Prepays | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted Fund Balances: | | | | | | | | | |
| Restricted for Enabling Legislation | 119,332 | 278,820 | 791,909 | 542,518 | 116,119 | 6,855,033 | 554,069 | 114,887 | 287,262 |
| Unrestricted Fund Balance | | | | | | | | | |
| Total Fund Balances | <u>\$ 119,332</u> | <u>\$ 278,820</u> | <u>\$ 791,909</u> | <u>\$ 542,518</u> | <u>\$ 116,119</u> | <u>\$ 6,855,033</u> | <u>\$ 554,069</u> | <u>\$ 114,887</u> | <u>\$ 287,262</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 604,423</u> | <u>\$ 278,820</u> | <u>\$ 791,909</u> | <u>\$ 602,518</u> | <u>\$ 116,894</u> | <u>\$ 6,855,995</u> | <u>\$ 557,539</u> | <u>\$ 124,962</u> | <u>\$ 287,262</u> |

-90-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-3
(Continued)

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2024**

| | 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 | JP 3 Justice Court |
|--|--------------------------------------|--------------------------|------------------------------|----------------------------------|------------------------------------|----------------------------|--------------------------------------|--------------------------|--------------------------|--------------------------|
| ASSETS | | | | | | | | | | |
| Assets: | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 56,627 | \$ 12,855 | \$ 3,731 | \$ 76,152 | \$ 6,012 | \$ 3,638,936 | \$ 414,080 | \$ 57,901 | \$ 83,552 | \$ 22,974 |
| Investments | 17,731 | | | 23,844 | | 1,139,416 | 129,656 | 18,130 | 26,162 | 7,194 |
| Receivables (Net of Allowance for Uncollectibles) | 116 | 20 | 6 | 289 | 19 | 18,219 | 847 | 118 | 171 | 47 |
| Due from Other Funds | | | | | | | | | | |
| Prepaid Items | | | | | | | | | | |
| Total Assets | <u>\$ 74,474</u> | <u>\$ 12,875</u> | <u>\$ 3,737</u> | <u>\$ 100,285</u> | <u>\$ 6,031</u> | <u>\$ 4,796,571</u> | <u>\$ 544,583</u> | <u>\$ 76,149</u> | <u>\$ 109,885</u> | <u>\$ 30,215</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | |
| Liabilities: | | | | | | | | | | |
| Accounts Payable | \$ | \$ | \$ 360 | \$ | \$ | \$ 6,094 | \$ 500 | \$ 139 | \$ 60 | \$ |
| Payroll Taxes and Related Items | | | | | | | | | | |
| Accrued Wages | | | | | | | | | | |
| Due to Other Funds | | | | | | | | | | |
| Other Liabilities | | | | | | | | | | |
| Unearned Revenue | | | | | | | | | | |
| Total Liabilities | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 360</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 6,094</u> | <u>\$ 500</u> | <u>\$ 139</u> | <u>\$ 60</u> | <u>\$ 0</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | | | | | | |
| 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 | 74,474 | 12,875 | 3,377 | 100,285 | 6,031 | 4,790,477 | 544,083 | 76,010 | 109,825 | 30,215 |
| Unrestricted Fund Balance | | | | | | | | | | |
| Total Fund Balances | <u>\$ 74,474</u> | <u>\$ 12,875</u> | <u>\$ 3,377</u> | <u>\$ 100,285</u> | <u>\$ 6,031</u> | <u>\$ 4,790,477</u> | <u>\$ 544,083</u> | <u>\$ 76,010</u> | <u>\$ 109,825</u> | <u>\$ 30,215</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 74,474</u> | <u>\$ 12,875</u> | <u>\$ 3,737</u> | <u>\$ 100,285</u> | <u>\$ 6,031</u> | <u>\$ 4,796,571</u> | <u>\$ 544,583</u> | <u>\$ 76,149</u> | <u>\$ 109,885</u> | <u>\$ 30,215</u> |

-91-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-3
(Continued)

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2024**

| ASSETS | JP 4 Justice Court | Court Facility Fee | Judicial Education & Support | Language Access | Sheriff Contraband | Inmate Supply | VINE | Hazard Mitigation Grant | Project Safe Neighborhood | LEOSE Sheriff | Sheriff Commissary Salary |
|--|--------------------------|--------------------------|------------------------------------|--------------------|-----------------------|---------------------|-----------------|-------------------------------|---------------------------------|-------------------|---------------------------------|
| Assets: | | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 64,068 | \$ 214,925 | \$ 14,525 | \$ 83,174 | \$ 287,916 | \$ 4,747,093 | \$ | \$ | \$ | \$ 157,034 | \$ 106,224 |
| Investments | 20,061 | 67,297 | | 26,043 | | | | | | 49,170 | 33,261 |
| Receivables (Net of Allowance for Uncollectibles) | 131 | 2,812 | 93 | 526 | | | 7,571 | 21,195 | 24,398 | 321 | 124,755 |
| Due from Other Funds | | | | | | | | | | | |
| Prepaid Items | | | | | | | | | | | |
| Total Assets | <u>\$ 84,260</u> | <u>\$ 285,034</u> | <u>\$ 14,618</u> | <u>\$ 109,743</u> | <u>\$ 287,916</u> | <u>\$ 4,747,093</u> | <u>\$ 7,571</u> | <u>\$ 21,195</u> | <u>\$ 24,398</u> | <u>\$ 206,525</u> | <u>\$ 264,240</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ | \$ | \$ | 7,571 | \$ | \$ | 1,194 | 20,339 |
| Payroll Taxes and Related Items | | | | | | | | | | | 2,114 |
| Accrued Wages | | | | | | | | | | | 22,994 |
| Due to Other Funds | | | | | | | | 21,195 | 24,398 | | |
| Other Liabilities | | | | | | | | | | | |
| Unspent Grant Funds | | | | | | | | | | | |
| Total Liabilities | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 7,571</u> | <u>\$ 21,195</u> | <u>\$ 24,398</u> | <u>\$ 1,194</u> | <u>\$ 45,447</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | | | | | | | |
| Unavailable Revenue - Property Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Total Deferred Inflows of Resources | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Fund Balances: | | | | | | | | | | | |
| Nonspendable Fund Balances: | | | | | | | | | | | |
| Prepays | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted Fund Balances: | | | | | | | | | | | |
| Restricted for Enabling Legislation | 84,260 | 285,034 | 14,618 | 109,743 | 287,916 | 4,747,093 | | | | 205,331 | 218,793 |
| Unrestricted Fund Balance | | | | | | | | | | | |
| Total Fund Balances | <u>\$ 84,260</u> | <u>\$ 285,034</u> | <u>\$ 14,618</u> | <u>\$ 109,743</u> | <u>\$ 287,916</u> | <u>\$ 4,747,093</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 205,331</u> | <u>\$ 218,793</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 84,260</u> | <u>\$ 285,034</u> | <u>\$ 14,618</u> | <u>\$ 109,743</u> | <u>\$ 287,916</u> | <u>\$ 4,747,093</u> | <u>\$ 7,571</u> | <u>\$ 21,195</u> | <u>\$ 24,398</u> | <u>\$ 206,525</u> | <u>\$ 264,240</u> |

-92-
LUBBOCK COUNTY, TEXAS

**EXHIBIT C-3
(Concluded)**

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2024**

| ASSETS | TAG Grant | TAG Criminal Justice Grant | CDA Business Crimes | CDA Contraband Fund | South Plains Auto Theft | South Plains Auto Theft CC Grant | JAG Grant | CDA Border Prosecution | CDA Victim Advocacy | Nonmajor-Special Revenue Funds (See Exhibit C-1) |
|--|---------------------|-------------------------------------|---------------------------|---------------------------|-------------------------------|---|-------------------|------------------------------|---------------------------|---|
| Assets: | | | | | | | | | | |
| Cash and Cash Equivalents | \$ | \$ | \$ 106,960 | \$ 88,620 | \$ 77,758 | \$ | \$ 131,090 | \$ | \$ 3,965 | \$ 36,180,004 |
| Investments | | | | | | | | | | 6,537,522 |
| Receivables (Net of Allowance for Uncollectibles) | 2,194,648 | 10,044 | | | 356,784 | 59,995 | | 16,722 | 1,727 | 4,536,888 |
| Due from Other Funds | | | | | | | | | | 8,618 |
| Prepaid Items | | | | | | | | | | 5,002 |
| Total Assets | <u>\$ 2,194,648</u> | <u>\$ 10,044</u> | <u>\$ 106,960</u> | <u>\$ 88,620</u> | <u>\$ 434,542</u> | <u>\$ 59,995</u> | <u>\$ 131,090</u> | <u>\$ 16,722</u> | <u>\$ 5,692</u> | <u>\$ 47,268,034</u> |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | |
| Liabilities: | | | | | | | | | | |
| Accounts Payable | \$ 474,882 | \$ 10,044 | \$ 2,200 | \$ 32 | \$ 32,051 | \$ | \$ | \$ 3,499 | \$ 1,842 | \$ 3,600,804 |
| Payroll Taxes and Related Items | 562 | | | | 1,830 | | | 356 | 190 | 35,195 |
| Accrued Wages | 6,626 | | | | 18,551 | | | 4,904 | 3,660 | 420,419 |
| Due to Other Funds | 1,712,578 | | | | 305,217 | 59,995 | | 7,963 | | 2,735,035 |
| Other Liabilities | | | | | | | | | | 3,977 |
| Unspent Grant Funds | | | | | 76,893 | | 131,090 | | | 209,996 |
| Total Liabilities | <u>\$ 2,194,648</u> | <u>\$ 10,044</u> | <u>\$ 2,200</u> | <u>\$ 32</u> | <u>\$ 434,542</u> | <u>\$ 59,995</u> | <u>\$ 131,090</u> | <u>\$ 16,722</u> | <u>\$ 5,692</u> | <u>\$ 7,005,426</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | | | | | | |
| Unavailable Revenue - Property Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ 109,131 |
| 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>\$ 109,131</u> |
| Fund Balances: | | | | | | | | | | |
| Nonspendable Fund Balances: | | | | | | | | | | |
| Prepays | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ 5,002 |
| Restricted Fund Balances: | | | | | | | | | | |
| Restricted for Enabling Legislation | | | 104,760 | 88,588 | | | | | | 40,173,775 |
| Unrestricted Fund Balance | | | | | | | | | | (25,300) |
| Total Fund Balances | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 104,760</u> | <u>\$ 88,588</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 40,153,477</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 2,194,648</u> | <u>\$ 10,044</u> | <u>\$ 106,960</u> | <u>\$ 88,620</u> | <u>\$ 434,542</u> | <u>\$ 59,995</u> | <u>\$ 131,090</u> | <u>\$ 16,722</u> | <u>\$ 5,692</u> | <u>\$ 47,268,034</u> |

-93-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-4
(Continued)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | 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 | Star Program | Juvenile Probation Fund |
|--|----------------------------------|---------------------------|-------------------------------|------------------------------|---------------------|----------------------------|----------------------------------|---------------------------------|------------------|-------------------------------|
| Revenue: | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| General Property Taxes | \$ | \$ 154,017 | \$ 154,017 | \$ 154,017 | \$ 154,017 | \$ | \$ | \$ | \$ | \$ |
| Hotel Tax | | | | | | | | | | |
| Vehicle Rental Tax | | | | | | | | | | |
| Intergovernmental | 407,993 | | | | | | 11,895 | 14,105 | 96,013 | 109,706 |
| Fees of Office | | | | | | | | | | |
| Charges for Services | 2,918,632 | | | | | | | | | 1,640 |
| Fines and Forfeitures | | | | | | | | | | |
| Investment Earnings | 264,499 | 32,291 | 8,824 | 16,517 | 22,395 | 23,950 | | | | 244,867 |
| Miscellaneous | 3,823 | 8,200 | 10,515 | 5,800 | 7,906 | | | | | 8,578 |
| Total Revenue | <u>\$ 3,594,947</u> | <u>\$ 194,508</u> | <u>\$ 173,356</u> | <u>\$ 176,334</u> | <u>\$ 184,318</u> | <u>\$ 23,950</u> | <u>\$ 11,895</u> | <u>\$ 14,105</u> | <u>\$ 96,013</u> | <u>\$ 364,791</u> |
| Expenditures: | | | | | | | | | | |
| Current | | | | | | | | | | |
| General Government | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Judicial | | | | | | | | | | |
| Legal | | | | | | | | | | |
| Public Safety | | | | | | | | | | |
| Correctional | | | | | | | 4,128 | 14,105 | 96,013 | 2,540,468 |
| Elections | | | | | | | | | | |
| Culture/Recreation | | 67,410 | 104,438 | 80,593 | 42,079 | | | | | |
| Transportation | 11,566,464 | | | | | | | | | |
| Capital Outlay | 3,483,537 | | | | | | | | | 75,406 |
| Total Expenditures | <u>\$ 15,050,001</u> | <u>\$ 67,410</u> | <u>\$ 104,438</u> | <u>\$ 80,593</u> | <u>\$ 42,079</u> | <u>\$ 0</u> | <u>\$ 4,128</u> | <u>\$ 14,105</u> | <u>\$ 96,013</u> | <u>\$ 2,615,874</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (11,455,054)</u> | <u>\$ 127,098</u> | <u>\$ 68,918</u> | <u>\$ 95,741</u> | <u>\$ 142,239</u> | <u>\$ 23,950</u> | <u>\$ 7,767</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ (2,251,083)</u> |
| Other Financing Sources (Uses): | | | | | | | | | | |
| Transfers In (Out) | \$ 9,502,177 | \$ (58,484) | \$ | \$ (58,484) | \$ (58,484) | \$ 300,394 | \$ (7,767) | \$ | \$ | \$ (3,420,577) |
| Proceeds from the Sale of Capital Assets | 760,647 | | 20 | | | | | | | 9,310 |
| Total Other Financing Sources (Uses) | <u>\$ 10,262,824</u> | <u>\$ (58,484)</u> | <u>\$ 20</u> | <u>\$ (58,484)</u> | <u>\$ (58,484)</u> | <u>\$ 300,394</u> | <u>\$ (7,767)</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ (3,411,267)</u> |
| Net Change in Fund Balances | <u>\$ (1,192,230)</u> | <u>\$ 68,614</u> | <u>\$ 68,938</u> | <u>\$ 37,257</u> | <u>\$ 83,755</u> | <u>\$ 324,344</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ (5,662,350)</u> |
| Fund Balances - Beginning | 3,998,257 | 606,170 | 108,569 | 302,619 | 392,501 | 450,579 | | | | 8,062,856 |
| Fund Balances - Ending | <u>\$ 2,806,027</u> | <u>\$ 674,784</u> | <u>\$ 177,507</u> | <u>\$ 339,876</u> | <u>\$ 476,256</u> | <u>\$ 774,923</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 2,400,506</u> |

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | 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 | Domestic Relations Office |
|--|--------------------------------|-------------------------------|-----------------------------|---------------------|----------------------|----------------------|----------------------|-----------------------|-------------------------|---------------------------------|
| Revenue: | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| General Property Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Hotel Tax | | | | | | | | | | |
| Vehicle Rental Tax | | | | | | | | | | |
| Intergovernmental | 2,595,500 | 188,358 | 187,768 | 30,987 | | 19,493 | | | 231,975 | 2,475 |
| Fees of Office | | | | | | | 28,946 | 366,538 | | 143,644 |
| Charges for Services | | 1,059,981 | | | | | | | | |
| Fines and Forfeitures | | | | | | | | | | |
| Investment Earnings | | | | | 16,950 | | 16,494 | 516 | | 364 |
| Miscellaneous | | | 287 | | | | | | 101,079 | |
| Total Revenue | <u>\$ 2,595,500</u> | <u>\$ 1,248,339</u> | <u>\$ 188,055</u> | <u>\$ 30,987</u> | <u>\$ 16,950</u> | <u>\$ 19,493</u> | <u>\$ 45,440</u> | <u>\$ 367,054</u> | <u>\$ 333,054</u> | <u>\$ 146,483</u> |
| Expenditures: | | | | | | | | | | |
| Current | | | | | | | | | | |
| General Government | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Judicial | | | | 30,987 | 8,712 | 19,493 | | | | |
| Legal | | | | | | | | 424,756 | 333,054 | 189,127 |
| Public Safety | | | | | | | | | | |
| Correctional | 2,628,080 | 4,988,371 | 442,678 | | | | | | | |
| Elections | | | | | | | | | | |
| Culture/Recreation | | | | | | | | | | |
| Transportation | | | | | | | | | | |
| Capital Outlay | 5,695 | | | | | | | | | |
| Total Expenditures | <u>\$ 2,633,775</u> | <u>\$ 4,988,371</u> | <u>\$ 442,678</u> | <u>\$ 30,987</u> | <u>\$ 8,712</u> | <u>\$ 19,493</u> | <u>\$ 0</u> | <u>\$ 424,756</u> | <u>\$ 333,054</u> | <u>\$ 189,127</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (38,275)</u> | <u>\$ (3,740,032)</u> | <u>\$ (254,623)</u> | <u>\$ 0</u> | <u>\$ 8,238</u> | <u>\$ 0</u> | <u>\$ 45,440</u> | <u>\$ (57,702)</u> | <u>\$ 0</u> | <u>\$ (42,644)</u> |
| Other Financing Sources (Uses): | | | | | | | | | | |
| Transfers In (Out) | \$ 38,275 | \$ 3,740,032 | \$ 254,623 | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Proceeds from the Sale of Capital Assets | | | | | | | | | | |
| Total Other Financing Sources (Uses) | <u>\$ 38,275</u> | <u>\$ 3,740,032</u> | <u>\$ 254,623</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>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 8,238</u> | <u>\$ 0</u> | <u>\$ 45,440</u> | <u>\$ (57,702)</u> | <u>\$ 0</u> | <u>\$ (42,644)</u> |
| Fund Balances - Beginning | | | | | 348,324 | | 318,931 | 45,268 | 0 | 30,028 |
| Fund Balances - Ending | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 356,562</u> | <u>\$ 0</u> | <u>\$ 364,371</u> | <u>\$ (12,434)</u> | <u>\$ 0</u> | <u>\$ (12,616)</u> |

-95-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-4
(Continued)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | HOT & STVR Tax | Law Library | Election Services Fund | Election Admin Fee | Election Equipment Fund | Settlements Fund | Records Preservation Dist Clerk | Records Preservation Co. Clerk | County Records Preservation | Court House Security |
|--|-----------------------|--------------------|------------------------------|--------------------------|-------------------------------|---------------------|---------------------------------------|--------------------------------------|-----------------------------------|----------------------------|
| Revenue: | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| General Property Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Hotel Tax | 2,637,000 | | | | | | | | | |
| Vehicle Rental Tax | 945,589 | | | | | | | | | |
| Intergovernmental | | | | | | | | | | |
| Fees of Office | | | | | | | 88,050 | 573,646 | 43,446 | 138,944 |
| Charges for Services | | 169,883 | 501,069 | 91,258 | 413,599 | | | | | |
| Fines and Forfeitures | | | | | | | | | | |
| Investment Earnings | 489,473 | 275 | | 13,990 | 24,128 | 3,884 | 3,164 | 309,517 | 28,055 | 7,414 |
| Miscellaneous | 762 | 89 | | | | 165,511 | | | | |
| Total Revenue | <u>\$ 4,072,824</u> | <u>\$ 170,247</u> | <u>\$ 501,069</u> | <u>\$ 105,248</u> | <u>\$ 437,727</u> | <u>\$ 169,395</u> | <u>\$ 91,214</u> | <u>\$ 883,163</u> | <u>\$ 71,501</u> | <u>\$ 146,358</u> |
| Expenditures: | | | | | | | | | | |
| Current | | | | | | | | | | |
| General Government | \$ 2,078 | \$ | \$ | \$ | \$ | \$ 60,000 | \$ | \$ 25,608 | \$ 82,503 | \$ |
| Judicial | | | | | | | 16,558 | | | |
| Legal | | 201,466 | | | | | | | | |
| Public Safety | | | | | | | | | | 211,050 |
| Correctional | | | | | | | | | | |
| Elections | | | 501,069 | 143,039 | 255,470 | | | | | |
| Culture/Recreation | | | | | | | | | | |
| Transportation | | | | | | | | | | |
| Capital Outlay | | | | | | | | | | |
| Total Expenditures | <u>\$ 2,078</u> | <u>\$ 201,466</u> | <u>\$ 501,069</u> | <u>\$ 143,039</u> | <u>\$ 255,470</u> | <u>\$ 60,000</u> | <u>\$ 16,558</u> | <u>\$ 25,608</u> | <u>\$ 82,503</u> | <u>\$ 211,050</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 4,070,746</u> | <u>\$ (31,219)</u> | <u>\$ 0</u> | <u>\$ (37,791)</u> | <u>\$ 182,257</u> | <u>\$ 109,395</u> | <u>\$ 74,656</u> | <u>\$ 857,555</u> | <u>\$ (11,002)</u> | <u>\$ (64,692)</u> |
| Other Financing Sources (Uses): | | | | | | | | | | |
| Transfers In (Out) | \$ (2,975,570) | \$ 27,946 | \$ | \$ | \$ | \$ 433,123 | \$ | \$ | \$ | \$ |
| Proceeds from the Sale of Capital Assets | | | | | | | | | | |
| Total Other Financing Sources (Uses) | <u>\$ (2,975,570)</u> | <u>\$ 27,946</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 433,123</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Net Change in Fund Balances | <u>\$ 1,095,176</u> | <u>\$ (3,273)</u> | <u>\$ 0</u> | <u>\$ (37,791)</u> | <u>\$ 182,257</u> | <u>\$ 542,518</u> | <u>\$ 74,656</u> | <u>\$ 857,555</u> | <u>\$ (11,002)</u> | <u>\$ (64,692)</u> |
| Fund Balances - Beginning | <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> | <u>179,579</u> |
| Fund Balances - Ending | <u>\$ 10,240,604</u> | <u>\$ 13,374</u> | <u>\$ 119,332</u> | <u>\$ 278,820</u> | <u>\$ 791,909</u> | <u>\$ 542,518</u> | <u>\$ 116,119</u> | <u>\$ 6,855,033</u> | <u>\$ 554,069</u> | <u>\$ 114,887</u> |

-96-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-4
(Continued)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | 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 | JP 3 Justice Court |
|--|---------------------------------|--------------------------------------|--------------------------|------------------------------|----------------------------------|------------------------------------|----------------------------|--------------------------------------|--------------------------|--------------------------|--------------------------|
| Revenue: | | | | | | | | | | | |
| Taxes | | | | | | | | | | | |
| General Property Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Hotel Tax | | | | | | | | | | | |
| Vehicle Rental Tax | | | | | | | | | | | |
| Intergovernmental | | | | | | | | 32,460 | | | |
| Fees of Office | 128 | 16,575 | | 605 | 5,274 | 293 | 518,180 | | 5,454 | 2,655 | 1,666 |
| Charges for Services | | | | | | | | | | | |
| Fines and Forfeitures | | | | | | | | | | | |
| Investment Earnings | 14,032 | 3,164 | 677 | 197 | 4,597 | 2,444 | 219,187 | 26,598 | 3,479 | 5,109 | 1,391 |
| Miscellaneous | | | | | | | | | | | |
| Total Revenue | <u>\$ 14,160</u> | <u>\$ 19,739</u> | <u>\$ 677</u> | <u>\$ 802</u> | <u>\$ 9,871</u> | <u>\$ 2,737</u> | <u>\$ 737,367</u> | <u>\$ 59,058</u> | <u>\$ 8,933</u> | <u>\$ 7,764</u> | <u>\$ 3,057</u> |
| Expenditures: | | | | | | | | | | | |
| Current | | | | | | | | | | | |
| General Government | \$ 15,727 | \$ 1,140 | \$ 1,219 | \$ 1,310 | \$ | \$ | \$ 181,645 | \$ 93,998 | \$ | \$ | \$ |
| Judicial | | | | | | 60,000 | | | 1,127 | 421 | 407 |
| Legal | | | | | | | | | | | |
| Public Safety | | | | | | | | | | | |
| Correctional | | | | | | | | | | | |
| Elections | | | | | | | | | | | |
| Culture/Recreation | | | | | | | | | | | |
| Transportation | | | | | | | | | | | |
| Capital Outlay | | | | | | | | | | | |
| Total Expenditures | <u>\$ 15,727</u> | <u>\$ 1,140</u> | <u>\$ 1,219</u> | <u>\$ 1,310</u> | <u>\$ 0</u> | <u>\$ 60,000</u> | <u>\$ 181,645</u> | <u>\$ 93,998</u> | <u>\$ 1,127</u> | <u>\$ 421</u> | <u>\$ 407</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (1,567)</u> | <u>\$ 18,599</u> | <u>\$ (542)</u> | <u>\$ (508)</u> | <u>\$ 9,871</u> | <u>\$ (57,263)</u> | <u>\$ 555,722</u> | <u>\$ (34,940)</u> | <u>\$ 7,806</u> | <u>\$ 7,343</u> | <u>\$ 2,650</u> |
| Other Financing Sources (Uses): | | | | | | | | | | | |
| Transfers In (Out) | \$ | \$ | \$ 6,200 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Proceeds from the Sale of Capital Assets | | | | | | | | | | | |
| Total Other Financing Sources (Uses) | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 6,200</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 | \$ (1,567) | \$ 18,599 | \$ 5,658 | \$ (508) | \$ 9,871 | \$ (57,263) | \$ 555,722 | \$ (34,940) | \$ 7,806 | \$ 7,343 | \$ 2,650 |
| Fund Balances - Beginning | <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> | <u>27,565</u> |
| Fund Balances - Ending | <u>\$ 287,262</u> | <u>\$ 74,474</u> | <u>\$ 12,875</u> | <u>\$ 3,377</u> | <u>\$ 100,285</u> | <u>\$ 6,031</u> | <u>\$ 4,790,477</u> | <u>\$ 544,083</u> | <u>\$ 76,010</u> | <u>\$ 109,825</u> | <u>\$ 30,215</u> |

-97-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-4
(Continued)

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | JP 4 Justice Court | Court Facility Fee | Judicial Education & Support | Language Access | Sheriff Contraband | Inmate Supply | VINE | Homeland Security | Project Safe Neighborhood | LEOSE Sheriff | Sheriff Commissary Salary |
|--|--------------------------|--------------------------|------------------------------------|--------------------|-----------------------|---------------------|------------------|----------------------|---------------------------------|-------------------|---------------------------------|
| Revenue: | | | | | | | | | | | |
| Taxes | | | | | | | | | | | |
| General Property Taxes | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Hotel Tax | | | | | | | | | | | |
| Vehicle Rental Tax | | | | | | | | | | | |
| Intergovernmental | | | | | | | 30,285 | 200,565 | 24,398 | 53,693 | 991,768 |
| Fees of Office | 4,652 | 96,731 | | 39,646 | | | | | | | |
| Charges for Services | | | 4,665 | | 167,516 | | | | | | |
| Fines and Forfeitures | | | | | 13,016 | 228,813 | | | | 9,824 | |
| Investment Earnings | 4,227 | 10,983 | 590 | 4,335 | 1,976 | 1,241,620 | | | | | |
| Miscellaneous | | | | | | | | | | | |
| Total Revenue | <u>\$ 8,879</u> | <u>\$ 107,714</u> | <u>\$ 5,255</u> | <u>\$ 43,981</u> | <u>\$ 182,508</u> | <u>\$ 1,470,433</u> | <u>\$ 30,285</u> | <u>\$ 200,565</u> | <u>\$ 24,398</u> | <u>\$ 63,517</u> | <u>\$ 991,768</u> |
| Expenditures: | | | | | | | | | | | |
| Current | | | | | | | | | | | |
| General Government | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Judicial | 26,054 | | | | | | | | | | |
| Legal | | | | | | | | | | | |
| Public Safety | | | | | 90,893 | 1,294,268 | 30,285 | 130,653 | 24,398 | 31,668 | 990,075 |
| Correctional | | | | | | | | | | | |
| Elections | | | | | | | | | | | |
| Culture/Recreation | | | | | | | | | | | |
| Transportation | | | | | | | | | | | |
| Capital Outlay | | | | | 223,797 | 155,129 | | 69,912 | | | |
| Total Expenditures | <u>\$ 26,054</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 314,690</u> | <u>\$ 1,449,397</u> | <u>\$ 30,285</u> | <u>\$ 200,565</u> | <u>\$ 24,398</u> | <u>\$ 31,668</u> | <u>\$ 990,075</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (17,175)</u> | <u>\$ 107,714</u> | <u>\$ 5,255</u> | <u>\$ 43,981</u> | <u>\$ (132,182)</u> | <u>\$ 21,036</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 31,849</u> | <u>\$ 1,693</u> |
| Other Financing Sources (Uses): | | | | | | | | | | | |
| Transfers In (Out) | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Proceeds from the Sale of Capital Assets | | | | | | | | | | | |
| 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> | <u>\$ 0</u> |
| Net Change in Fund Balances | \$ (17,175) | \$ 107,714 | \$ 5,255 | \$ 43,981 | \$ (132,182) | \$ 21,036 | \$ 0 | \$ 0 | \$ 0 | \$ 31,849 | \$ 1,693 |
| Fund Balances - Beginning | 101,435 | 177,320 | 9,363 | 65,762 | 420,098 | 4,726,057 | | | | 173,482 | 217,100 |
| Fund Balances - Ending | <u>\$ 84,260</u> | <u>\$ 285,034</u> | <u>\$ 14,618</u> | <u>\$ 109,743</u> | <u>\$ 287,916</u> | <u>\$ 4,747,093</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 205,331</u> | <u>\$ 218,793</u> |

EXHIBIT C-4
(Concluded)

EXHIBIT C-4
(Concluded)

LUBBOCK COUNTY, TEXAS

EXHIBIT C-5

CONSOLIDATED ROAD & BRIDGE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|------------------------|------------------------|------------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 412,500 | \$ 412,500 | \$ 407,993 | \$ (4,507) |
| Charges for Services | 2,810,950 | 2,810,950 | 2,918,632 | 107,682 |
| Investment Earnings | 200,000 | 200,000 | 264,499 | 64,499 |
| Miscellaneous | 10,000 | 10,000 | 3,823 | (6,177) |
| Total Revenues | <u>\$ 3,433,450</u> | <u>\$ 3,433,450</u> | <u>\$ 3,594,947</u> | <u>\$ 161,497</u> |
| Expenditures: | | | | |
| Transportation | | | | |
| Salaries and Benefits | \$ 5,608,617 | \$ 5,608,617 | \$ 5,045,840 | \$ 562,777 |
| Supplies | 4,894,124 | 5,398,124 | 4,766,989 | 631,135 |
| Maintenance | 1,580,400 | 1,716,400 | 1,630,356 | 86,044 |
| Utilities | 66,000 | 68,000 | 49,957 | 18,043 |
| Training/Dues | 20,800 | 48,800 | 46,145 | 2,655 |
| Professional Contract Services | 75,000 | 450,000 | 27,176 | 422,824 |
| Rental/Leases | 30,000 | 5,000 | | 5,000 |
| Total Transportation | <u>\$ 13,184,941</u> | <u>\$ 13,304,941</u> | <u>\$ 11,566,463</u> | <u>\$ 1,738,478</u> |
| Capital Outlay | <u>3,752,286</u> | <u>3,728,686</u> | <u>3,483,537</u> | <u>245,149</u> |
| Total Expenditures | <u>\$ 16,937,227</u> | <u>\$ 17,033,627</u> | <u>\$ 15,050,000</u> | <u>\$ 1,983,627</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (13,503,777)</u> | <u>\$ (13,600,177)</u> | <u>\$ (11,455,053)</u> | <u>\$ 2,145,124</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ 9,405,777 | \$ 9,502,177 | \$ 9,502,177 | \$ 0 |
| Proceeds from Sale of Capital Assets | 498,000 | 498,000 | 760,647 | 262,647 |
| Total Other Financing Sources (Uses) | <u>\$ 9,903,777</u> | <u>\$ 10,000,177</u> | <u>\$ 10,262,824</u> | <u>\$ 262,647</u> |
| Net Change in Fund Balances | <u>\$ (3,600,000)</u> | <u>\$ (3,600,000)</u> | <u>\$ (1,192,229)</u> | <u>\$ 2,407,771</u> |
| Fund Balances - Beginning | <u>3,998,257</u> | <u>3,998,257</u> | <u>3,998,257</u> | <u>0</u> |
| Fund Balances - Ending | <u>\$ 398,257</u> | <u>\$ 398,257</u> | <u>\$ 2,806,028</u> | <u>\$ 2,407,771</u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-6

PRECINCT NO. 1 PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|--------------------|--------------------|------------------------------------|
| Revenue: | | | | |
| Taxes | | | | |
| General Property Taxes | \$ 152,083 | \$ 152,083 | \$ 154,017 | \$ 1,934 |
| Investment Earnings | 10,000 | 10,000 | 32,291 | 22,291 |
| Miscellaneous | 8,000 | 8,000 | 8,200 | 200 |
| Total Revenues | <u>\$ 170,083</u> | <u>\$ 170,083</u> | <u>\$ 194,508</u> | <u>\$ 24,425</u> |
| Expenditures: | | | | |
| Culture/Recreation | | | | |
| Salaries and Benefits | \$ 56,737 | \$ 56,737 | \$ 54,354 | \$ 2,383 |
| Supplies | 4,600 | 4,600 | 1,154 | 3,446 |
| Maintenance | 14,700 | 26,040 | 1,707 | 24,333 |
| Utilities | 16,700 | 16,700 | 10,195 | 6,505 |
| Professional Contract Services | 18,362 | 7,022 | | 7,022 |
| Rental/Leases | 500 | 500 | | 500 |
| Total Culture/Recreation | <u>\$ 111,599</u> | <u>\$ 111,599</u> | <u>\$ 67,410</u> | <u>\$ 44,189</u> |
| Capital Outlay | <u>\$ 75,000</u> | <u>\$ 75,000</u> | <u>\$</u> | <u>\$ 75,000</u> |
| Total Expenditures | <u>\$ 186,599</u> | <u>\$ 186,599</u> | <u>\$ 67,410</u> | <u>\$ 119,189</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (16,516)</u> | <u>\$ (16,516)</u> | <u>\$ 127,098</u> | <u>\$ 143,614</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 | \$ (75,000) | \$ (75,000) | \$ 68,614 | \$ 143,614 |
| Fund Balances - Beginning | <u>606,170</u> | <u>606,170</u> | <u>606,170</u> | <u>0</u> |
| Fund Balances - Ending | <u>\$ 531,170</u> | <u>\$ 531,170</u> | <u>\$ 674,784</u> | <u>\$ 143,614</u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-7

SLATON/ ROOSEVELT PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Taxes | | | | |
| General Property Taxes | \$ 152,082 | \$ 152,082 | \$ 154,017 | \$ 1,935 |
| Investment Earnings | 500 | 500 | 8,824 | 8,324 |
| Miscellaneous | 8,000 | 8,000 | 10,515 | 2,515 |
| Total Revenues | <u>\$ 160,582</u> | <u>\$ 160,582</u> | <u>\$ 173,356</u> | <u>\$ 12,774</u> |
| Expenditures: | | | | |
| Culture/Recreation | | | | |
| Salaries and Benefits | \$ 42,600 | \$ 42,600 | \$ 25,652 | \$ 16,948 |
| Supplies | 8,000 | 10,890 | 2,070 | 8,820 |
| Maintenance | 62,982 | 59,982 | 49,437 | 10,545 |
| Utilities | 27,000 | 27,110 | 19,279 | 7,831 |
| Professional Contract Services | 20,000 | 20,000 | 8,000 | 12,000 |
| Total Culture/Recreation | <u>\$ 160,582</u> | <u>\$ 160,582</u> | <u>\$ 104,438</u> | <u>\$ 56,144</u> |
| Total Expenditures | <u>\$ 160,582</u> | <u>\$ 160,582</u> | <u>\$ 104,438</u> | <u>\$ 56,144</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 68,918</u> | <u>\$ 68,918</u> |
| Other Financing Sources (Uses): | | | | |
| Proceeds from Sale of Capital Assets | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 20</u> | <u>\$ 20</u> |
| Total Other Financing Sources (Uses) | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 20</u> | <u>\$ 20</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 68,938 | \$ 68,938 |
| Fund Balances - Beginning | <u>108,569</u> | <u>108,569</u> | <u>108,569</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 108,569</u></u> | <u><u>\$ 108,569</u></u> | <u><u>\$ 177,507</u></u> | <u><u>\$ 68,938</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-8

IDALOU/NEW DEAL PARKS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Taxes | | | | |
| General Property Taxes | \$ 152,082 | \$ 152,082 | \$ 154,017 | \$ 1,935 |
| Investment Earnings | 1,000 | 1,000 | 16,517 | 15,517 |
| Miscellaneous | 6,033 | 6,033 | 5,800 | (233) |
| Total Revenues | <u>\$ 159,115</u> | <u>\$ 159,115</u> | <u>\$ 176,334</u> | <u>\$ 17,219</u> |
| Expenditures: | | | | |
| Culture/Recreation | | | | |
| Salaries and Benefits | \$ 53,048 | \$ 53,048 | \$ 45,961 | \$ 7,087 |
| Supplies | 3,000 | 2,850 | 2,195 | 655 |
| Maintenance | 28,233 | 28,233 | 22,379 | 5,854 |
| Utilities | 16,350 | 16,500 | 10,058 | 6,442 |
| Total Culture/Recreation | <u>\$ 100,631</u> | <u>\$ 100,631</u> | <u>\$ 80,593</u> | <u>\$ 20,038</u> |
| Total Expenditures | <u>\$ 100,631</u> | <u>\$ 100,631</u> | <u>\$ 80,593</u> | <u>\$ 20,038</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 58,484</u> | <u>\$ 58,484</u> | <u>\$ 95,741</u> | <u>\$ 37,257</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 | \$ 0 | \$ 0 | \$ 37,257 | \$ 37,257 |
| Fund Balances - Beginning | <u>302,619</u> | <u>302,619</u> | <u>302,619</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 302,619</u></u> | <u><u>\$ 302,619</u></u> | <u><u>\$ 339,876</u></u> | <u><u>\$ 37,257</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-9

SHALLOWATER PARK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Taxes | | | | |
| General Property Taxes | \$ 152,082 | \$ 152,082 | \$ 154,017 | \$ 1,935 |
| Investment Earnings | 5,000 | 5,000 | 22,395 | 17,395 |
| Miscellaneous | 6,200 | 6,200 | 7,906 | 1,706 |
| Total Revenues | <u>\$ 163,282</u> | <u>\$ 163,282</u> | <u>\$ 184,318</u> | <u>\$ 21,036</u> |
| Expenditures: | | | | |
| Culture/Recreation | | | | |
| Salaries and Benefits | \$ 24,427 | \$ 24,427 | \$ 19,608 | \$ 4,819 |
| Supplies | 5,000 | 5,000 | 1,044 | 3,956 |
| Maintenance | 20,000 | 20,000 | 9,312 | 10,688 |
| Utilities | 18,000 | 18,000 | 12,115 | 5,885 |
| Professional Contract Services | 2,000 | 2,000 | | 2,000 |
| Total Culture/Recreation | <u>\$ 69,427</u> | <u>\$ 69,427</u> | <u>\$ 42,079</u> | <u>\$ 27,348</u> |
| Capital Outlay | 50,000 | 50,000 | | 50,000 |
| Total Expenditures | <u>\$ 119,427</u> | <u>\$ 119,427</u> | <u>\$ 42,079</u> | <u>\$ 77,348</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 43,855</u> | <u>\$ 43,855</u> | <u>\$ 142,239</u> | <u>\$ 98,384</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 | <u>\$ (14,629)</u> | <u>\$ (14,629)</u> | <u>\$ 83,755</u> | <u>\$ 98,384</u> |
| Fund Balances - Beginning | <u>392,501</u> | <u>392,501</u> | <u>392,501</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 377,872</u></u> | <u><u>\$ 377,872</u></u> | <u><u>\$ 476,256</u></u> | <u><u>\$ 98,384</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-10

LCETRZ TAX INCREMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|-----------------|------------|------------------------------------|
| Revenue: | | | | |
| Investment Earnings | \$ 0 | \$ 0 | \$ 23,950 | \$ 23,950 |
| Total Revenues | \$ 0 | \$ 0 | \$ 23,950 | \$ 23,950 |
| Expenditures: | | | | |
| Capital Outlay | \$ 191,000 | \$ 300,395 | \$ | \$ 300,395 |
| Total Expenditures | \$ 191,000 | \$ 300,395 | \$ 0 | \$ 300,395 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ (191,000) | \$ (300,395) | \$ 23,950 | \$ 324,345 |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ 191,000 | \$ 300,395 | \$ 300,394 | \$ (1) |
| Total Other Financing Sources (Uses) | \$ 191,000 | \$ 300,395 | \$ 300,394 | \$ (1) |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 324,344 | \$ 324,344 |
| Fund Balances - Beginning | 450,579 | 450,579 | 450,579 | 0 |
| Fund Balances - Ending | \$ 450,579 | \$ 450,579 | \$ 774,923 | \$ 324,344 |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-11

SAFE SCHOOL PROGRAM/JJAEP
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|-----------------|------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 80,000 | \$ 80,000 | \$ 11,895 | \$ (68,105) |
| Total Revenues | \$ 80,000 | \$ 80,000 | \$ 11,895 | \$ (68,105) |
| Expenditures: | | | | |
| Correctional | | | | |
| Professional Contract Services | \$ 80,000 | \$ 72,233 | \$ 4,128 | \$ 68,105 |
| Total Correctional | \$ 80,000 | \$ 72,233 | \$ 4,128 | \$ 68,105 |
| Total Expenditures | \$ 80,000 | \$ 72,233 | \$ 4,128 | \$ 68,105 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ 0 | \$ 7,767 | \$ 7,767 | \$ 0 |
| Other Financing Sources (Uses): | | | | |
| Transfers Out | \$ 0 | \$ (7,767) | \$ (7,767) | \$ 0 |
| Total Other Financing Sources (Uses) | \$ 0 | \$ (7,767) | \$ (7,767) | \$ 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, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|-----------------|-----------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 15,628 | \$ 15,628 | \$ 14,105 | \$ (1,523) |
| Total Revenues | \$ 15,628 | \$ 15,628 | \$ 14,105 | \$ (1,523) |
| Expenditures: | | | | |
| Correctional | | | | |
| Supplies | \$ 15,628 | \$ 15,628 | \$ 14,105 | \$ 1,523 |
| Total Correctional | \$ 15,628 | \$ 15,628 | \$ 14,105 | \$ 1,523 |
| Total Expenditures | \$ 15,628 | \$ 15,628 | \$ 14,105 | \$ 1,523 |
| 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 |

-107-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-13

**STAR PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------|---------------------|--------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 260,000 | \$ 260,000 | \$ 96,013 | \$ (163,987) |
| Miscellaneous | 1,895 | 1,895 | | (1,895) |
| Total Revenues | <u>\$ 261,895</u> | <u>\$ 261,895</u> | <u>\$ 96,013</u> | <u>\$ (165,882)</u> |
| Expenditures: | | | | |
| Correctional | | | | |
| Salaries and Benefits | \$ 374,704 | \$ 374,704 | \$ 92,556 | \$ 282,148 |
| Supplies | 3,000 | 3,000 | 1,502 | 1,498 |
| Utilities | 546 | 546 | 513 | 33 |
| Training/Dues | 3,250 | 3,250 | 1,442 | 1,808 |
| Total Correctional | <u>\$ 381,500</u> | <u>\$ 381,500</u> | <u>\$ 96,013</u> | <u>\$ 285,487</u> |
| Total Expenditures | <u>\$ 381,500</u> | <u>\$ 381,500</u> | <u>\$ 96,013</u> | <u>\$ 285,487</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (119,605)</u> | <u>\$ (119,605)</u> | <u>\$ 0</u> | <u>\$ 119,605</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | <u>\$ 119,605</u> | <u>\$ 119,605</u> | <u>\$ 0</u> | <u>\$ (119,605)</u> |
| Total Other Financing Sources (Uses) | <u>\$ 119,605</u> | <u>\$ 119,605</u> | <u>\$ 0</u> | <u>\$ (119,605)</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Fund Balances - Beginning | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-14

JUVENILE PROBATION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|-----------------------|-----------------------|-----------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ | \$ | \$ 109,706 | \$ 109,706 |
| Charges for Services | 5,000 | 5,000 | 1,640 | (3,360) |
| Investment Earnings | 10,000 | 10,000 | 244,867 | 234,867 |
| Miscellaneous | 2,000 | 2,000 | 8,578 | 6,578 |
| Total Revenues | <u>\$ 17,000</u> | <u>\$ 17,000</u> | <u>\$ 364,791</u> | <u>\$ 347,791</u> |
| Expenditures: | | | | |
| Correctional | | | | |
| Salaries and Benefits | \$ 2,183,363 | \$ 2,257,949 | \$ 2,206,555 | \$ 51,394 |
| Supplies | 71,850 | 63,450 | 54,272 | 9,178 |
| Maintenance | 90,410 | 95,410 | 64,137 | 31,273 |
| Utilities | 256,000 | 256,000 | 179,384 | 76,616 |
| Training/Dues | 79,711 | 44,711 | 36,120 | 8,591 |
| Professional Contract Services | 30,000 | | | 0 |
| Total Correctional | <u>\$ 2,711,334</u> | <u>\$ 2,717,520</u> | <u>\$ 2,540,468</u> | <u>\$ 177,052</u> |
| Capital Outlay | <u>\$ 0</u> | <u>\$ 77,710</u> | <u>\$ 75,406</u> | <u>\$ 2,304</u> |
| Total Expenditures | <u>\$ 2,711,334</u> | <u>\$ 2,795,230</u> | <u>\$ 2,615,874</u> | <u>\$ 179,356</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (2,694,334)</u> | <u>\$ (2,778,230)</u> | <u>\$ (2,251,083)</u> | <u>\$ 527,147</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ (4,882,857) | \$ (4,808,271) | \$ (3,420,577) | \$ 1,387,694 |
| Proceeds from the Sale of Capital Assets | | 9,310 | 9,310 | 0 |
| Total Other Financing Sources (Uses) | <u>\$ (4,882,857)</u> | <u>\$ (4,798,961)</u> | <u>\$ (3,411,267)</u> | <u>\$ 1,387,694</u> |
| Net Change in Fund Balances | <u>\$ (7,577,191)</u> | <u>\$ (7,577,191)</u> | <u>\$ (5,662,350)</u> | <u>\$ 1,914,841</u> |
| Fund Balances - Beginning | <u>8,062,856</u> | <u>8,062,856</u> | <u>8,062,856</u> | <u>0</u> |
| Fund Balances - Ending | <u>\$ 485,665</u> | <u>\$ 485,665</u> | <u>\$ 2,400,506</u> | <u>\$ 1,914,841</u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-15

JUVENILE PROBATION GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|-----------------|--------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 2,554,349 | \$ 2,554,349 | \$ 2,595,500 | \$ 41,151 |
| Total Revenues | \$ 2,554,349 | \$ 2,554,349 | \$ 2,595,500 | \$ 41,151 |
| Expenditures: | | | | |
| Correctional | | | | |
| Salaries and Benefits | \$ 2,027,331 | \$ 2,027,331 | \$ 1,856,906 | \$ 170,425 |
| Supplies | 30,000 | 44,426 | 44,425 | 1 |
| Utilities | 540,887 | 618,930 | 615,917 | 3,013 |
| Training/Dues | 12,000 | 9,450 | 8,558 | 892 |
| Professional Contract Services | 204,750 | 109,135 | 102,274 | 6,861 |
| Total Correctional | \$ 2,814,968 | \$ 2,809,272 | \$ 2,628,080 | \$ 181,192 |
| Capital Outlay | \$ 0 | \$ 5,696 | \$ 5,695 | \$ 1 |
| Total Expenditures | \$ 2,814,968 | \$ 2,814,968 | \$ 2,633,775 | \$ 181,193 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ (260,619) | \$ (260,619) | \$ (38,275) | \$ 222,344 |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ 260,619 | \$ 260,619 | \$ 38,275 | \$ (222,344) |
| Total Other Financing Sources (Uses) | \$ 260,619 | \$ 260,619 | \$ 38,275 | \$ (222,344) |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Fund Balances - Beginning | 0 | 0 | 0 | 0 |
| Fund Balances - Ending | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

-110-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-16

**JUVENILE DETENTION FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|-----------------------|-----------------------|-----------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ | \$ 45,000 | \$ 188,358 | \$ 143,358 |
| Charges for Services | 755,305 | 755,305 | 1,059,981 | 304,676 |
| Total Revenues | <u>\$ 755,305</u> | <u>\$ 800,305</u> | <u>\$ 1,248,339</u> | <u>\$ 448,034</u> |
| Expenditures: | | | | |
| Correctional | | | | |
| Salaries and Benefits | \$ 5,101,624 | \$ 5,109,391 | \$ 4,745,641 | \$ 363,750 |
| Supplies | 81,572 | 124,072 | 89,460 | 34,612 |
| Maintenance | 3,500 | 6,000 | 2,450 | 3,550 |
| Training/Dues | 10,000 | 10,000 | 5,762 | 4,238 |
| Professional Contract Services | 336,000 | 336,000 | 145,058 | 190,942 |
| Total Correctional | <u>\$ 5,532,696</u> | <u>\$ 5,585,463</u> | <u>\$ 4,988,371</u> | <u>\$ 597,092</u> |
| Total Expenditures | <u>\$ 5,532,696</u> | <u>\$ 5,585,463</u> | <u>\$ 4,988,371</u> | <u>\$ 597,092</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (4,777,391)</u> | <u>\$ (4,785,158)</u> | <u>\$ (3,740,032)</u> | <u>\$ 1,045,126</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | <u>\$ 4,777,391</u> | <u>\$ 4,785,158</u> | <u>\$ 3,740,032</u> | <u>\$ (1,045,126)</u> |
| Total Other Financing Sources (Uses) | <u>\$ 4,777,391</u> | <u>\$ 4,785,158</u> | <u>\$ 3,740,032</u> | <u>\$ (1,045,126)</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Fund Balances - Beginning | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-17

JUVENILE FOOD SERVICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------|---------------------|---------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 157,449 | \$ 173,398 | \$ 187,768 | \$ 14,370 |
| Miscellaneous | 6,405 | 6,405 | 287 | (6,118) |
| Total Revenues | <u>\$ 163,854</u> | <u>\$ 179,803</u> | <u>\$ 188,055</u> | <u>\$ 8,252</u> |
| Expenditures: | | | | |
| Correctional | | | | |
| Salaries and Benefits | \$ 185,146 | \$ 185,146 | \$ 174,323 | \$ 10,823 |
| Supplies | 231,500 | 270,599 | 267,327 | 3,272 |
| Maintenance | 250 | | | 0 |
| Rental/Leases | 2,200 | 1,100 | 1,028 | 72 |
| Total Correctional | <u>\$ 419,096</u> | <u>\$ 456,845</u> | <u>\$ 442,678</u> | <u>\$ 14,167</u> |
| Total Expenditures | <u>\$ 419,096</u> | <u>\$ 456,845</u> | <u>\$ 442,678</u> | <u>\$ 14,167</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (255,242)</u> | <u>\$ (277,042)</u> | <u>\$ (254,623)</u> | <u>\$ 22,419</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ 255,242 | \$ 277,042 | \$ 254,623 | \$ (22,419) |
| Total Other Financing Sources (Uses) | <u>\$ 255,242</u> | <u>\$ 277,042</u> | <u>\$ 254,623</u> | <u>\$ (22,419)</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

**CJD DWI COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|------------------|------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 50,796 | \$ 50,796 | \$ 30,987 | \$ (19,809) |
| Total Revenues | <u>\$ 50,796</u> | <u>\$ 50,796</u> | <u>\$ 30,987</u> | <u>\$ (19,809)</u> |
| Expenditures: | | | | |
| Judicial | | | | |
| Supplies | \$ 32,700 | \$ 32,700 | \$ 27,806 | \$ 4,894 |
| Training/Dues | 5,000 | 5,000 | 2,573 | 2,427 |
| Professional Contract Services | 13,096 | 13,096 | 608 | 12,488 |
| Total Judicial | <u>\$ 50,796</u> | <u>\$ 50,796</u> | <u>\$ 30,987</u> | <u>\$ 19,809</u> |
| Total Expenditures | <u>\$ 50,796</u> | <u>\$ 50,796</u> | <u>\$ 30,987</u> | <u>\$ 19,809</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>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

-113-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-19

**ONLINE ACCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Investment Earnings | \$ 7,000 | \$ 7,000 | \$ 16,950 | \$ 9,950 |
| Total Revenues | <u>\$ 7,000</u> | <u>\$ 7,000</u> | <u>\$ 16,950</u> | <u>\$ 9,950</u> |
| Expenditures: | | | | |
| Judicial | | | | |
| Supplies | \$ 172,000 | \$ 172,000 | \$ 8,712 | \$ 163,288 |
| 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>\$ 8,712</u> | <u>\$ 176,288</u> |
| Total Expenditures | <u>\$ 185,000</u> | <u>\$ 185,000</u> | <u>\$ 8,712</u> | <u>\$ 176,288</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (178,000)</u> | <u>\$ (178,000)</u> | <u>\$ 8,238</u> | <u>\$ 186,238</u> |
| Net Change in Fund Balances | \$ (178,000) | \$ (178,000) | \$ 8,238 | \$ 186,238 |
| Fund Balances - Beginning | <u>348,324</u> | <u>348,324</u> | <u>348,324</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 170,324</u></u> | <u><u>\$ 170,324</u></u> | <u><u>\$ 356,562</u></u> | <u><u>\$ 186,238</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-20

**CJD DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|--------------------|--------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 50,796 | \$ 50,796 | \$ 19,493 | \$ (31,303) |
| Total Revenues | <u>\$ 50,796</u> | <u>\$ 50,796</u> | <u>\$ 19,493</u> | <u>\$ (31,303)</u> |
| Expenditures: | | | | |
| Judicial | | | | |
| Supplies | \$ 32,700 | \$ 32,700 | \$ 19,111 | \$ 13,589 |
| Training/Dues | 5,000 | 5,000 | | 5,000 |
| Professional Contract Services | 13,096 | 13,096 | 382 | 12,714 |
| Total Judicial | <u>\$ 50,796</u> | <u>\$ 50,796</u> | <u>\$ 19,493</u> | <u>\$ 31,303</u> |
| Total Expenditures | <u>\$ 50,796</u> | <u>\$ 50,796</u> | <u>\$ 19,493</u> | <u>\$ 31,303</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> |

-115-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-21

**DRUG COURT FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|----------------------------|--------------------------|--------------------------|---|
| Revenue: | | | | |
| Fees of Office | \$ 24,000 | \$ 24,000 | \$ 28,946 | \$ 4,946 |
| Investment Earnings | 9,000 | 9,000 | 16,494 | 7,494 |
| Total Revenues | <u>\$ 33,000</u> | <u>\$ 33,000</u> | <u>\$ 45,440</u> | <u>\$ 12,440</u> |
| Expenditures: | | | | |
| Judicial | | | | |
| Training/Dues | \$ 20,500 | \$ 20,500 | \$ | \$ 20,500 |
| Professional Contract Services | 12,500 | 12,500 | | 12,500 |
| Total Expenditures | <u>\$ 33,000</u> | <u>\$ 33,000</u> | <u>\$ 0</u> | <u>\$ 33,000</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 45,440</u> | <u>\$ 45,440</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 45,440 | \$ 45,440 |
| Fund Balances - Beginning | <u>318,931</u> | <u>318,931</u> | <u>318,931</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 318,931</u></u> | <u><u>\$ 318,931</u></u> | <u><u>\$ 364,371</u></u> | <u><u>\$ 45,440</u></u> |

-116-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-22

**DISPUTE RESOLUTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|-------------------------|---------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 420,625 | \$ 420,625 | \$ 366,538 | \$ (54,087) |
| Investment Earnings | 1,000 | 1,000 | 516 | (484) |
| Total Revenues | <u>\$ 421,625</u> | <u>\$ 421,625</u> | <u>\$ 367,054</u> | <u>\$ (54,571)</u> |
| Expenditures: | | | | |
| Legal | | | | |
| Salaries and Benefits | \$ 301,773 | \$ 306,453 | \$ 306,983 | \$ (530) |
| Supplies | 12,776 | 17,276 | 15,107 | 2,169 |
| Utilities | 1,380 | 1,380 | 1,334 | 46 |
| Training/Dues | 16,256 | 4,756 | 4,004 | 752 |
| Professional Contract Services | 89,440 | 96,440 | 97,328 | (888) |
| Total Legal | <u>\$ 421,625</u> | <u>\$ 426,305</u> | <u>\$ 424,756</u> | <u>\$ 1,549</u> |
| Total Expenditures | <u>\$ 421,625</u> | <u>\$ 426,305</u> | <u>\$ 424,756</u> | <u>\$ 1,549</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ (4,680)</u> | <u>\$ (57,702)</u> | <u>\$ (53,022)</u> |
| Net Change in Fund Balances | \$ 0 | \$ (4,680) | \$ (57,702) | \$ (53,022) |
| Fund Balances - Beginning | <u>45,268</u> | <u>45,268</u> | <u>45,268</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 45,268</u></u> | <u><u>\$ 40,588</u></u> | <u><u>\$ (12,434)</u></u> | <u><u>\$ (53,022)</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-23

USDA AG MEDIATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|--------------------|--------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 300,000 | \$ 300,000 | \$ 231,975 | \$ (68,025) |
| Fees of Office | 1,500 | 1,500 | | (1,500) |
| Miscellaneous | 118,500 | 118,500 | 101,079 | (17,421) |
| Total Revenues | <u>\$ 420,000</u> | <u>\$ 420,000</u> | <u>\$ 333,054</u> | <u>\$ (86,946)</u> |
| Expenditures: | | | | |
| Legal | | | | |
| Salaries and Benefits | \$ 232,000 | \$ 232,000 | \$ 194,117 | \$ 37,883 |
| Supplies | 5,000 | 15,000 | 6,433 | 8,567 |
| Training/Dues | 39,500 | 29,500 | 9,470 | 20,030 |
| Professional Contract Services | 25,000 | 25,000 | 21,955 | 3,045 |
| Other | 118,500 | 118,500 | 101,079 | 17,421 |
| Total Legal | <u>\$ 420,000</u> | <u>\$ 420,000</u> | <u>\$ 333,054</u> | <u>\$ 86,946</u> |
| Total Expenditures | <u>\$ 420,000</u> | <u>\$ 420,000</u> | <u>\$ 333,054</u> | <u>\$ 86,946</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-24

DOMESTIC RELATIONS OFFICE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|------------------------|------------------------|---------------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ | \$ 7,625 | \$ 2,475 | \$ (5,150) |
| Fees of Office | 150,480 | 169,480 | 143,644 | (25,836) |
| Investment Earnings | | | 364 | 364 |
| Total Revenues | <u>\$ 150,480</u> | <u>\$ 177,105</u> | <u>\$ 146,483</u> | <u>\$ (30,622)</u> |
| Expenditures: | | | | |
| Legal | | | | |
| Salaries and Benefits | \$ 90,000 | \$ 109,000 | \$ 106,874 | \$ 2,126 |
| Supplies | 2,600 | 4,100 | 2,788 | 1,312 |
| Training/Dues | 4,310 | 1,610 | 1,192 | 418 |
| Professional Contract Services | 82,235 | 91,060 | 78,273 | 12,787 |
| Total Legal | <u>\$ 179,145</u> | <u>\$ 205,770</u> | <u>\$ 189,127</u> | <u>\$ 16,643</u> |
| Total Expenditures | <u>\$ 179,145</u> | <u>\$ 205,770</u> | <u>\$ 189,127</u> | <u>\$ 16,643</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (28,665)</u> | <u>\$ (28,665)</u> | <u>\$ (42,644)</u> | <u>\$ (13,979)</u> |
| Net Change in Fund Balances | \$ (28,665) | \$ (28,665) | \$ (42,644) | \$ (13,979) |
| Fund Balances - Beginning | <u>30,028</u> | <u>30,028</u> | <u>30,028</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 1,363</u></u> | <u><u>\$ 1,363</u></u> | <u><u>\$ (12,616)</u></u> | <u><u>\$ (13,979)</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-25

**HOT & STVR TAX
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|-----------------------|-----------------------|-----------------------|------------------------------------|
| Revenue: | | | | |
| Taxes | | | | |
| Hotel Tax | \$ 2,406,000 | \$ 2,406,000 | \$ 2,637,000 | \$ 231,000 |
| Vehicle Rental Tax | 800,050 | 800,050 | 945,589 | 145,539 |
| Investment Earnings | 300,000 | 300,000 | 489,473 | 189,473 |
| Miscellaneous | 20,000 | 20,000 | 762 | (19,238) |
| Total Revenues | <u>\$ 3,526,050</u> | <u>\$ 3,526,050</u> | <u>\$ 4,072,824</u> | <u>\$ 546,774</u> |
| Expenditures: | | | | |
| General Government | | | | |
| Supplies | \$ 1,131,740 | \$ 331,610 | \$ 324 | \$ 331,286 |
| Professional Contract Services | 49,500 | 49,500 | 125 | 49,375 |
| Insurance/Bonds | 1,500 | 1,630 | 1,629 | 1 |
| Other | 1,165,740 | 165,740 | | 165,740 |
| Total General Government | <u>\$ 2,350,480</u> | <u>\$ 550,480</u> | <u>\$ 2,078</u> | <u>\$ 548,402</u> |
| Total Expenditures | <u>\$ 2,350,480</u> | <u>\$ 550,480</u> | <u>\$ 2,078</u> | <u>\$ 548,402</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 1,175,570</u> | <u>\$ 2,975,570</u> | <u>\$ 4,070,746</u> | <u>\$ 1,095,176</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | <u>\$ (1,175,570)</u> | <u>\$ (2,975,570)</u> | <u>\$ (2,975,570)</u> | <u>\$ 0</u> |
| Total Other Financing Sources (Uses) | <u>\$ (1,175,570)</u> | <u>\$ (2,975,570)</u> | <u>\$ (2,975,570)</u> | <u>\$ 0</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 1,095,176 | \$ 1,095,176 |
| Fund Balances - Beginning | <u>9,145,428</u> | <u>9,145,428</u> | <u>9,145,428</u> | <u>0</u> |
| Fund Balances - Ending | <u>\$ 9,145,428</u> | <u>\$ 9,145,428</u> | <u>\$ 10,240,604</u> | <u>\$ 1,095,176</u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-26

**LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|-------------------------|-------------------------|------------------------------------|
| Revenue: | | | | |
| Charges for Services | \$ 172,200 | \$ 172,200 | \$ 169,883 | \$ (2,317) |
| Investment Earnings | 75 | 75 | 275 | 200 |
| Miscellaneous | 275 | 275 | 89 | (186) |
| Total Revenues | <u>\$ 172,550</u> | <u>\$ 172,550</u> | <u>\$ 170,247</u> | <u>\$ (2,303)</u> |
| Expenditures: | | | | |
| Legal | | | | |
| Salaries and Benefits | \$ 87,215 | \$ 88,072 | \$ 88,350 | \$ (278) |
| Supplies | 103,596 | 103,407 | 103,444 | (37) |
| Training/Dues | 385 | 385 | 372 | 13 |
| Professional Contract Services | 9,300 | 9,300 | 9,300 | 0 |
| Total Legal | <u>\$ 200,496</u> | <u>\$ 201,164</u> | <u>\$ 201,466</u> | <u>\$ (302)</u> |
| Total Expenditures | <u>\$ 200,496</u> | <u>\$ 201,164</u> | <u>\$ 201,466</u> | <u>\$ (302)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (27,946)</u> | <u>\$ (28,614)</u> | <u>\$ (31,219)</u> | <u>\$ (2,605)</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ 27,946 | \$ 27,946 | \$ 27,946 | \$ 0 |
| Total Other Financing Sources (Uses) | <u>\$ 27,946</u> | <u>\$ 27,946</u> | <u>\$ 27,946</u> | <u>\$ 0</u> |
| Net Change in Fund Balances | \$ 0 | \$ (668) | \$ (3,273) | \$ (2,605) |
| Fund Balances - Beginning | <u>16,647</u> | <u>16,647</u> | <u>16,647</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 16,647</u></u> | <u><u>\$ 15,979</u></u> | <u><u>\$ 13,374</u></u> | <u><u>\$ (2,605)</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-27

**ELECTION SERVICES FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Charges for Services | \$ 1,067,774 | \$ 1,067,774 | \$ 501,069 | \$ (566,705) |
| Total Revenues | <u>\$ 1,067,774</u> | <u>\$ 1,067,774</u> | <u>\$ 501,069</u> | <u>\$ (566,705)</u> |
| Expenditures: | | | | |
| Elections | | | | |
| Salaries and Benefits | \$ 133,774 | \$ 133,774 | \$ 198,935 | \$ (65,161) |
| Supplies | 49,500 | 49,500 | 24,717 | 24,783 |
| Maintenance | 4,500 | 4,500 | 1,063 | 3,437 |
| Training/Dues | 10,000 | 10,000 | 1,078 | 8,922 |
| Professional Contract Services | 834,000 | 804,000 | 240,007 | 563,993 |
| Rental/Leases | 36,000 | 66,000 | 35,269 | 30,731 |
| Total Elections | <u>\$ 1,067,774</u> | <u>\$ 1,067,774</u> | <u>\$ 501,069</u> | <u>\$ 566,705</u> |
| Total Expenditures | <u>\$ 1,067,774</u> | <u>\$ 1,067,774</u> | <u>\$ 501,069</u> | <u>\$ 566,705</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-28

**ELECTION ADMIN FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Charges for Services | \$ 35,300 | \$ 35,300 | \$ 91,258 | \$ 55,958 |
| Investment Earnings | 7,000 | 7,000 | 13,990 | 6,990 |
| Total Revenues | <u>\$ 42,300</u> | <u>\$ 42,300</u> | <u>\$ 105,248</u> | <u>\$ 62,948</u> |
| Expenditures: | | | | |
| Elections | | | | |
| Supplies | \$ | \$ 151,175 | \$ 108,083 | \$ 43,092 |
| Maintenance | 20,000 | 20,000 | 31,087 | (11,087) |
| Training/Dues | 22,300 | 22,300 | 3,869 | 18,431 |
| Total Elections | <u>\$ 42,300</u> | <u>\$ 193,475</u> | <u>\$ 143,039</u> | <u>\$ 50,436</u> |
| Total Expenditures | <u>\$ 42,300</u> | <u>\$ 193,475</u> | <u>\$ 143,039</u> | <u>\$ 50,436</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ (151,175)</u> | <u>\$ (37,791)</u> | <u>\$ 113,384</u> |
| Net Change in Fund Balances | \$ 0 | \$ (151,175) | \$ (37,791) | \$ 113,384 |
| Fund Balances - Beginning | <u>316,611</u> | <u>316,611</u> | <u>316,611</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 316,611</u></u> | <u><u>\$ 165,436</u></u> | <u><u>\$ 278,820</u></u> | <u><u>\$ 113,384</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-29

**ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Charges for Services | \$ 106,000 | \$ 106,000 | \$ 413,599 | \$ 307,599 |
| Investment Earnings | 5,000 | 5,000 | 24,128 | 19,128 |
| Total Revenues | <u>\$ 111,000</u> | <u>\$ 111,000</u> | <u>\$ 437,727</u> | <u>\$ 326,727</u> |
| Expenditures: | | | | |
| Elections | | | | |
| Supplies | \$ | \$ 186,715 | \$ 132,939 | \$ 53,776 |
| Maintenance | 111,000 | 111,000 | 122,531 | (11,531) |
| Total Elections | <u>\$ 111,000</u> | <u>\$ 297,715</u> | <u>\$ 255,470</u> | <u>\$ 42,245</u> |
| Total Expenditures | <u>\$ 111,000</u> | <u>\$ 297,715</u> | <u>\$ 255,470</u> | <u>\$ 42,245</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ (186,715)</u> | <u>\$ 182,257</u> | <u>\$ 368,972</u> |
| Net Change in Fund Balances | \$ 0 | \$ (186,715) | \$ 182,257 | \$ 368,972 |
| Fund Balances - Beginning | <u>609,652</u> | <u>609,652</u> | <u>609,652</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 609,652</u></u> | <u><u>\$ 422,937</u></u> | <u><u>\$ 791,909</u></u> | <u><u>\$ 368,972</u></u> |

-124-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-30

**SETTLEMENTS FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|---------------------|-------------------|------------------------------------|
| Revenue: | | | | |
| Investment Earnings | \$ 0 | \$ 500 | \$ 3,884 | \$ 3,384 |
| Miscellaneous | 0 | 165,511 | 165,511 | 0 |
| Total Revenues | <u>\$ 0</u> | <u>\$ 166,011</u> | <u>\$ 169,395</u> | <u>\$ 3,384</u> |
| Expenditures: | | | | |
| General Government | | | | |
| Professional Contract Services | \$ 0 | \$ 599,134 | \$ 60,000 | \$ 539,134 |
| Total General Government | <u>\$ 0</u> | <u>\$ 599,134</u> | <u>\$ 60,000</u> | <u>\$ 539,134</u> |
| Total Expenditures | <u>\$ 0</u> | <u>\$ 599,134</u> | <u>\$ 60,000</u> | <u>\$ 539,134</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ (433,123)</u> | <u>\$ 109,395</u> | <u>\$ 542,518</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | \$ 0 | \$ 433,123 | \$ 433,123 | \$ 0 |
| Total Other Financing Sources (Uses) | <u>\$ 0</u> | <u>\$ 433,123</u> | <u>\$ 433,123</u> | <u>\$ 0</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 542,518 | \$ 542,518 |
| Fund Balances - Beginning | 0 | 0 | 0 | 0 |
| Fund Balances - Ending | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 542,518</u> | <u>\$ 542,518</u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-31

RECORDS PRESERVATION DISTRICT CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|--------------------|-------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 550 | \$ 550 | \$ 88,050 | \$ 87,500 |
| Investment Earnings | 1,600 | 1,600 | 3,164 | 1,564 |
| Total Revenues | <u>\$ 2,150</u> | <u>\$ 2,150</u> | <u>\$ 91,214</u> | <u>\$ 89,064</u> |
| Expenditures: | | | | |
| Judicial | | | | |
| Salaries and Benefits | \$ 23,802 | \$ 23,802 | \$ 10,175 | \$ 13,627 |
| Supplies | 308 | 6,808 | 6,383 | 425 |
| Total Judicial | <u>\$ 24,110</u> | <u>\$ 30,610</u> | <u>\$ 16,558</u> | <u>\$ 14,052</u> |
| Total Expenditures | <u>\$ 24,110</u> | <u>\$ 30,610</u> | <u>\$ 16,558</u> | <u>\$ 14,052</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (21,960)</u> | <u>\$ (28,460)</u> | <u>\$ 74,656</u> | <u>\$ 103,116</u> |
| Net Change in Fund Balances | \$ (21,960) | \$ (28,460) | \$ 74,656 | \$ 103,116 |
| Fund Balances - Beginning | <u>41,463</u> | <u>41,463</u> | <u>41,463</u> | <u>0</u> |
| Fund Balances - Ending | <u>\$ 19,503</u> | <u>\$ 13,003</u> | <u>\$ 116,119</u> | <u>\$ 103,116</u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-32

RECORDS PRESERVATION COUNTY CLERK
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------|---------------------|---------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 553,500 | \$ 553,500 | \$ 573,646 | \$ 20,146 |
| Investment Earnings | 171,000 | 171,000 | 309,517 | 138,517 |
| Total Revenues | <u>\$ 724,500</u> | <u>\$ 724,500</u> | <u>\$ 883,163</u> | <u>\$ 158,663</u> |
| Expenditures: | | | | |
| General Government | | | | |
| Salaries and Benefits | \$ 189,458 | \$ 189,458 | \$ 25,608 | \$ 163,850 |
| Supplies | 34,000 | 34,000 | | 34,000 |
| Maintenance | 15,000 | 15,000 | | 15,000 |
| Professional Contract Services | 486,042 | 486,042 | | 486,042 |
| Total General Government | <u>\$ 724,500</u> | <u>\$ 724,500</u> | <u>\$ 25,608</u> | <u>\$ 698,892</u> |
| Total Expenditures | <u>\$ 724,500</u> | <u>\$ 724,500</u> | <u>\$ 25,608</u> | <u>\$ 698,892</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 857,555</u> | <u>\$ 857,555</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 857,555 | \$ 857,555 |
| Fund Balances - Beginning | <u>5,997,478</u> | <u>5,997,478</u> | <u>5,997,478</u> | <u>0</u> |
| Fund Balances - Ending | <u>\$ 5,997,478</u> | <u>\$ 5,997,478</u> | <u>\$ 6,855,033</u> | <u>\$ 857,555</u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-33

COUNTY RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 83,715 | \$ 83,715 | \$ 43,446 | \$ (40,269) |
| Investment Earnings | 6,000 | 6,000 | 28,055 | 22,055 |
| Total Revenues | <u>\$ 89,715</u> | <u>\$ 89,715</u> | <u>\$ 71,501</u> | <u>\$ (18,214)</u> |
| Expenditures: | | | | |
| General Government | | | | |
| Salaries and Benefits | \$ 80,522 | \$ 83,202 | \$ 82,503 | \$ 699 |
| Supplies | 6,193 | 3,513 | | 3,513 |
| Training/Dues | 3,000 | 3,000 | | 3,000 |
| Total General Government | <u>\$ 89,715</u> | <u>\$ 89,715</u> | <u>\$ 82,503</u> | <u>\$ 7,212</u> |
| Total Expenditures | <u>\$ 89,715</u> | <u>\$ 89,715</u> | <u>\$ 82,503</u> | <u>\$ 7,212</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ (11,002)</u> | <u>\$ (11,002)</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ (11,002) | \$ (11,002) |
| Fund Balances - Beginning | <u>565,071</u> | <u>565,071</u> | <u>565,071</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 565,071</u></u> | <u><u>\$ 565,071</u></u> | <u><u>\$ 554,069</u></u> | <u><u>\$ (11,002)</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-34

**COURT HOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 137,607 | \$ 137,607 | \$ 138,944 | \$ 1,337 |
| Miscellaneous | 3,000 | 3,000 | 7,414 | 4,414 |
| Total Revenues | <u>\$ 140,607</u> | <u>\$ 140,607</u> | <u>\$ 146,358</u> | <u>\$ 5,751</u> |
| Expenditures: | | | | |
| Public Safety | | | | |
| Salaries and Benefits | \$ 107,607 | \$ 107,607 | \$ 194,905 | \$ (87,298) |
| Supplies | 28,000 | 28,000 | 12,860 | 15,140 |
| Training/Dues | 5,000 | 5,000 | 3,285 | 1,715 |
| Total Public Safety | <u>\$ 140,607</u> | <u>\$ 140,607</u> | <u>\$ 211,050</u> | <u>\$ (70,443)</u> |
| Total Expenditures | <u>\$ 140,607</u> | <u>\$ 140,607</u> | <u>\$ 211,050</u> | <u>\$ (70,443)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ (64,692)</u> | <u>\$ (64,692)</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ (64,692) | \$ (64,692) |
| Fund Balances - Beginning | <u>179,579</u> | <u>179,579</u> | <u>179,579</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 179,579</u></u> | <u><u>\$ 179,579</u></u> | <u><u>\$ 114,887</u></u> | <u><u>\$ (64,692)</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-35

**COURT RECORD PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 300 | \$ 300 | \$ 128 | \$ (172) |
| Investment Earnings | 9,000 | 9,000 | 14,032 | 5,032 |
| Total Revenues | <u>\$ 9,300</u> | <u>\$ 9,300</u> | <u>\$ 14,160</u> | <u>\$ 4,860</u> |
| Expenditures: | | | | |
| General Government | | | | |
| Supplies | \$ 10,500 | \$ 10,500 | \$ 2,420 | \$ 8,080 |
| Maintenance | 5,000 | 5,000 | | 5,000 |
| Professional Contract Services | 40,000 | 40,000 | 13,307 | 26,693 |
| Total General Government | <u>\$ 55,500</u> | <u>\$ 55,500</u> | <u>\$ 15,727</u> | <u>\$ 39,773</u> |
| Total Expenditures | <u>\$ 55,500</u> | <u>\$ 55,500</u> | <u>\$ 15,727</u> | <u>\$ 39,773</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (46,200)</u> | <u>\$ (46,200)</u> | <u>\$ (1,567)</u> | <u>\$ 44,633</u> |
| Net Change in Fund Balances | \$ (46,200) | \$ (46,200) | \$ (1,567) | \$ 44,633 |
| Fund Balances - Beginning | <u>288,829</u> | <u>288,829</u> | <u>288,829</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 242,629</u></u> | <u><u>\$ 242,629</u></u> | <u><u>\$ 287,262</u></u> | <u><u>\$ 44,633</u></u> |

-130-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-36

**TRUANCY PREVENTION & DIVERSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|-------------------------|-------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 14,338 | \$ 14,338 | \$ 16,575 | \$ 2,237 |
| Investment Earnings | 1,160 | 1,160 | 3,164 | 2,004 |
| Total Revenues | <u>\$ 15,498</u> | <u>\$ 15,498</u> | <u>\$ 19,739</u> | <u>\$ 4,241</u> |
| Expenditures: | | | | |
| General Government | | | | |
| Professional Contract Services | \$ 15,498 | \$ 15,498 | \$ 1,140 | \$ 14,358 |
| Total General Government | <u>\$ 15,498</u> | <u>\$ 15,498</u> | <u>\$ 1,140</u> | <u>\$ 14,358</u> |
| Total Expenditures | <u>\$ 15,498</u> | <u>\$ 15,498</u> | <u>\$ 1,140</u> | <u>\$ 14,358</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 18,599</u> | <u>\$ 18,599</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 18,599 | \$ 18,599 |
| Fund Balances - Beginning | <u>55,875</u> | <u>55,875</u> | <u>55,875</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 55,875</u></u> | <u><u>\$ 55,875</u></u> | <u><u>\$ 74,474</u></u> | <u><u>\$ 18,599</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-37

HISTORICAL COMMISSION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|-----------------|-----------|------------------------------------|
| Revenue: | | | | |
| Investment Earnings | \$ 1,000 | \$ 1,000 | \$ 677 | \$ (323) |
| Total Revenues | \$ 1,000 | \$ 1,000 | \$ 677 | \$ (323) |
| Expenditures: | | | | |
| General Government | | | | |
| Supplies | \$ 6,200 | \$ 7,200 | \$ 1,219 | \$ 5,981 |
| Training/Dues | 1,000 | | | 0 |
| Total General Government | \$ 7,200 | \$ 7,200 | \$ 1,219 | \$ 5,981 |
| Total Expenditures | \$ 7,200 | \$ 7,200 | \$ 1,219 | \$ 5,981 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ (6,200) | \$ (6,200) | \$ (542) | \$ 5,658 |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ 6,200 | \$ 6,200 | \$ 6,200 | \$ 0 |
| Total Other Financing Sources (Uses) | \$ 6,200 | \$ 6,200 | \$ 6,200 | \$ 0 |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 5,658 | \$ 5,658 |
| Fund Balances - Beginning | 7,217 | 7,217 | 7,217 | 0 |
| Fund Balances - Ending | \$ 7,217 | \$ 7,217 | \$ 12,875 | \$ 5,658 |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-38

CHILD ABUSE PREVENTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|------------------------|------------------------|------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 200 | \$ 200 | \$ 605 | \$ 405 |
| Investment Earnings | 153 | 153 | 197 | 44 |
| Total Revenues | <u>\$ 353</u> | <u>\$ 353</u> | <u>\$ 802</u> | <u>\$ 449</u> |
| Expenditures: | | | | |
| General Government | | | | |
| Professional Contract Services | \$ 353 | \$ 1,853 | \$ 1,310 | \$ 543 |
| Total General Government | <u>\$ 353</u> | <u>\$ 1,853</u> | <u>\$ 1,310</u> | <u>\$ 543</u> |
| Total Expenditures | <u>\$ 353</u> | <u>\$ 1,853</u> | <u>\$ 1,310</u> | <u>\$ 543</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ (1,500)</u> | <u>\$ (508)</u> | <u>\$ 992</u> |
| Net Change in Fund Balances | \$ 0 | \$ (1,500) | \$ (508) | \$ 992 |
| Fund Balances - Beginning | <u>3,885</u> | <u>3,885</u> | <u>3,885</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 3,885</u></u> | <u><u>\$ 2,385</u></u> | <u><u>\$ 3,377</u></u> | <u><u>\$ 992</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-39

CO & DIST COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|-------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 4,500 | \$ 4,500 | \$ 5,274 | \$ 774 |
| Investment Earnings | 2,500 | 2,500 | 4,597 | 2,097 |
| Total Revenues | <u>\$ 7,000</u> | <u>\$ 7,000</u> | <u>\$ 9,871</u> | <u>\$ 2,871</u> |
| Expenditures: | | | | |
| General Government | | | | |
| Supplies | \$ 2,500 | \$ 2,500 | \$ | \$ 2,500 |
| Maintenance | 4,500 | 4,500 | | 4,500 |
| Total General Government | <u>\$ 7,000</u> | <u>\$ 7,000</u> | <u>\$ 0</u> | <u>\$ 7,000</u> |
| Total Expenditures | <u>\$ 7,000</u> | <u>\$ 7,000</u> | <u>\$ 0</u> | <u>\$ 7,000</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 9,871</u> | <u>\$ 9,871</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 9,871 | \$ 9,871 |
| Fund Balances - Beginning | <u>90,414</u> | <u>90,414</u> | <u>90,414</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 90,414</u></u> | <u><u>\$ 90,414</u></u> | <u><u>\$ 100,285</u></u> | <u><u>\$ 9,871</u></u> |

-134-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-40

**DIST COURT RECORD TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|------------------------|------------------------|------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 750 | \$ 750 | \$ 293 | \$ (457) |
| Investment Earnings | 4,750 | 4,750 | 2,444 | (2,306) |
| Total Revenues | <u>\$ 5,500</u> | <u>\$ 5,500</u> | <u>\$ 2,737</u> | <u>\$ (2,763)</u> |
| Expenditures: | | | | |
| Judicial | | | | |
| Professional Contract Services | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 0 |
| Total Judicial | <u>\$ 60,000</u> | <u>\$ 60,000</u> | <u>\$ 60,000</u> | <u>\$ 0</u> |
| Total Expenditures | <u>\$ 60,000</u> | <u>\$ 60,000</u> | <u>\$ 60,000</u> | <u>\$ 0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (54,500)</u> | <u>\$ (54,500)</u> | <u>\$ (57,263)</u> | <u>\$ (2,763)</u> |
| Net Change in Fund Balances | \$ (54,500) | \$ (54,500) | \$ (57,263) | \$ (2,763) |
| Fund Balances - Beginning | <u>63,294</u> | <u>63,294</u> | <u>63,294</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 8,794</u></u> | <u><u>\$ 8,794</u></u> | <u><u>\$ 6,031</u></u> | <u><u>\$ (2,763)</u></u> |

-135-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-41

**COUNTY CLERK ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------|---------------------|---------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 550,000 | \$ 550,000 | \$ 518,180 | \$ (31,820) |
| Investment Earnings | 120,000 | 120,000 | 219,187 | 99,187 |
| Total Revenues | <u>\$ 670,000</u> | <u>\$ 670,000</u> | <u>\$ 737,367</u> | <u>\$ 67,367</u> |
| Expenditures: | | | | |
| General Government | | | | |
| Professional Contract Services | \$ 670,000 | \$ 670,000 | \$ 181,645 | \$ 488,355 |
| Total General Government | <u>\$ 670,000</u> | <u>\$ 670,000</u> | <u>\$ 181,645</u> | <u>\$ 488,355</u> |
| Total Expenditures | <u>\$ 670,000</u> | <u>\$ 670,000</u> | <u>\$ 181,645</u> | <u>\$ 488,355</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 555,722</u> | <u>\$ 555,722</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 555,722 | \$ 555,722 |
| Fund Balances - Beginning | <u>4,234,755</u> | <u>4,234,755</u> | <u>4,234,755</u> | <u>0</u> |
| Fund Balances - Ending | <u>\$ 4,234,755</u> | <u>\$ 4,234,755</u> | <u>\$ 4,790,477</u> | <u>\$ 555,722</u> |

-136-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-42

**COMMUNITY ECONOMIC DEVELOPMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 46,950 | \$ 46,950 | \$ 32,460 | \$ (14,490) |
| Investment Earnings | 20,000 | 20,000 | 26,598 | 6,598 |
| Total Revenues | <u>\$ 66,950</u> | <u>\$ 66,950</u> | <u>\$ 59,058</u> | <u>\$ (7,892)</u> |
| Expenditures: | | | | |
| General Government | | | | |
| Supplies | \$ 66,950 | \$ 103,850 | \$ 93,998 | \$ 9,852 |
| Total General Government | <u>\$ 66,950</u> | <u>\$ 103,850</u> | <u>\$ 93,998</u> | <u>\$ 9,852</u> |
| Total Expenditures | <u>\$ 66,950</u> | <u>\$ 103,850</u> | <u>\$ 93,998</u> | <u>\$ 9,852</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ (36,900)</u> | <u>\$ (34,940)</u> | <u>\$ 1,960</u> |
| Net Change in Fund Balances | \$ 0 | \$ (36,900) | \$ (34,940) | \$ 1,960 |
| Fund Balances - Beginning | <u>579,023</u> | <u>579,023</u> | <u>579,023</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 579,023</u></u> | <u><u>\$ 542,123</u></u> | <u><u>\$ 544,083</u></u> | <u><u>\$ 1,960</u></u> |

-137-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-43

**JP 1 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|-------------------------|-------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 6,500 | \$ 6,500 | \$ 5,454 | \$ (1,046) |
| Investment Earnings | 2,000 | 2,000 | 3,479 | 1,479 |
| Total Revenues | <u>\$ 8,500</u> | <u>\$ 8,500</u> | <u>\$ 8,933</u> | <u>\$ 433</u> |
| Expenditures: | | | | |
| Judicial | | | | |
| Salaries and Benefits | \$ 18,301 | \$ 18,301 | \$ | \$ 18,301 |
| Supplies | 5,000 | 5,000 | | 5,000 |
| Utilities | 4,000 | 4,000 | 1,127 | 2,873 |
| Training/Dues | 1,500 | 1,500 | | 1,500 |
| Total Judicial | <u>\$ 28,801</u> | <u>\$ 28,801</u> | <u>\$ 1,127</u> | <u>\$ 27,674</u> |
| Total Expenditures | <u>\$ 28,801</u> | <u>\$ 28,801</u> | <u>\$ 1,127</u> | <u>\$ 27,674</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (20,301)</u> | <u>\$ (20,301)</u> | <u>\$ 7,806</u> | <u>\$ 28,107</u> |
| Net Change in Fund Balances | \$ (20,301) | \$ (20,301) | \$ 7,806 | \$ 28,107 |
| Fund Balances - Beginning | <u>68,204</u> | <u>68,204</u> | <u>68,204</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 47,903</u></u> | <u><u>\$ 47,903</u></u> | <u><u>\$ 76,010</u></u> | <u><u>\$ 28,107</u></u> |

-138-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-44

**JP 2 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|-------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 2,400 | \$ 2,400 | \$ 2,655 | \$ 255 |
| Investment Earnings | 3,000 | 3,000 | 5,109 | 2,109 |
| Total Revenues | <u>\$ 5,400</u> | <u>\$ 5,400</u> | <u>\$ 7,764</u> | <u>\$ 2,364</u> |
| Expenditures: | | | | |
| Judicial | | | | |
| Supplies | \$ 15,000 | \$ 14,550 | \$ 91 | \$ 14,459 |
| Utilities | 0 | 450 | 330 | 120 |
| Training/Dues | 5,000 | 5,000 | | 5,000 |
| Total Judicial | <u>\$ 20,000</u> | <u>\$ 20,000</u> | <u>\$ 421</u> | <u>\$ 19,579</u> |
| Total Expenditures | <u>\$ 20,000</u> | <u>\$ 20,000</u> | <u>\$ 421</u> | <u>\$ 19,579</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (14,600)</u> | <u>\$ (14,600)</u> | <u>\$ 7,343</u> | <u>\$ 21,943</u> |
| Net Change in Fund Balances | \$ (14,600) | \$ (14,600) | \$ 7,343 | \$ 21,943 |
| Fund Balances - Beginning | <u>102,482</u> | <u>102,482</u> | <u>102,482</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 87,882</u></u> | <u><u>\$ 87,882</u></u> | <u><u>\$ 109,825</u></u> | <u><u>\$ 21,943</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-45

JP 3 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|-------------------------|-------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 2,000 | \$ 2,000 | \$ 1,666 | \$ (334) |
| Investment Earnings | 1,000 | 1,000 | 1,391 | 391 |
| Total Revenues | <u>\$ 3,000</u> | <u>\$ 3,000</u> | <u>\$ 3,057</u> | <u>\$ 57</u> |
| Expenditures: | | | | |
| Judicial | | | | |
| Supplies | \$ 3,000 | \$ 2,000 | \$ | \$ 2,000 |
| Utilities | | 1,000 | 407 | 593 |
| Total Judicial | <u>\$ 3,000</u> | <u>\$ 3,000</u> | <u>\$ 407</u> | <u>\$ 2,593</u> |
| Total Expenditures | <u>\$ 3,000</u> | <u>\$ 3,000</u> | <u>\$ 407</u> | <u>\$ 2,593</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 2,650</u> | <u>\$ 2,650</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 2,650 | \$ 2,650 |
| Fund Balances - Beginning | <u>27,565</u> | <u>27,565</u> | <u>27,565</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 27,565</u></u> | <u><u>\$ 27,565</u></u> | <u><u>\$ 30,215</u></u> | <u><u>\$ 2,650</u></u> |

-140-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-46

**JP 4 JUSTICE COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|-------------------------|-------------------------|-------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 5,000 | \$ 5,000 | \$ 4,652 | \$ (348) |
| Investment Earnings | 3,500 | 3,500 | 4,227 | 727 |
| Total Revenues | <u>\$ 8,500</u> | <u>\$ 8,500</u> | <u>\$ 8,879</u> | <u>\$ 379</u> |
| Expenditures: | | | | |
| Judicial | | | | |
| Salaries and Benefits | \$ 18,000 | \$ 26,122 | \$ 26,054 | \$ 68 |
| Supplies | 10,050 | 1,928 | | 1,928 |
| Training/Dues | 3,500 | 3,500 | | 3,500 |
| Total Judicial | <u>\$ 31,550</u> | <u>\$ 31,550</u> | <u>\$ 26,054</u> | <u>\$ 5,496</u> |
| Total Expenditures | <u>\$ 31,550</u> | <u>\$ 31,550</u> | <u>\$ 26,054</u> | <u>\$ 5,496</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (23,050)</u> | <u>\$ (23,050)</u> | <u>\$ (17,175)</u> | <u>\$ 5,875</u> |
| Net Change in Fund Balances | \$ (23,050) | \$ (23,050) | \$ (17,175) | \$ 5,875 |
| Fund Balances - Beginning | <u>101,435</u> | <u>101,435</u> | <u>101,435</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 78,385</u></u> | <u><u>\$ 78,385</u></u> | <u><u>\$ 84,260</u></u> | <u><u>\$ 5,875</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-47

**COURT FACILITY FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 107,125 | \$ 107,125 | \$ 96,731 | \$ (10,394) |
| Investment Earnings | 2,600 | 2,600 | 10,983 | 8,383 |
| Total Revenues | <u>\$ 109,725</u> | <u>\$ 109,725</u> | <u>\$ 107,714</u> | <u>\$ (2,011)</u> |
| Expenditures: | | | | |
| Judicial | | | | |
| Professional Contract Services | \$ 109,725 | \$ 109,725 | \$ | \$ 109,725 |
| Total Judicial | <u>\$ 109,725</u> | <u>\$ 109,725</u> | <u>\$ 0</u> | <u>\$ 109,725</u> |
| Total Expenditures | <u>\$ 109,725</u> | <u>\$ 109,725</u> | <u>\$ 0</u> | <u>\$ 109,725</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 107,714</u> | <u>\$ 107,714</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 107,714 | \$ 107,714 |
| Fund Balances - Beginning | <u>177,320</u> | <u>177,320</u> | <u>177,320</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 177,320</u></u> | <u><u>\$ 177,320</u></u> | <u><u>\$ 285,034</u></u> | <u><u>\$ 107,714</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-48

JUDICIAL EDUCATION & SUPPORT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|------------------------|------------------------|-------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 5,600 | \$ 5,600 | \$ 4,665 | \$ (935) |
| Investment Earnings | 175 | 175 | 590 | 415 |
| Total Revenues | <u>\$ 5,775</u> | <u>\$ 5,775</u> | <u>\$ 5,255</u> | <u>\$ (520)</u> |
| Expenditures: | | | | |
| Judicial | | | | |
| Supplies | \$ 5,775 | \$ 5,775 | \$ | \$ 5,775 |
| Total Judicial | <u>\$ 5,775</u> | <u>\$ 5,775</u> | <u>\$ 0</u> | <u>\$ 5,775</u> |
| Total Expenditures | <u>\$ 5,775</u> | <u>\$ 5,775</u> | <u>\$ 0</u> | <u>\$ 5,775</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 5,255</u> | <u>\$ 5,255</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 5,255 | \$ 5,255 |
| Fund Balances - Beginning | <u>9,363</u> | <u>9,363</u> | <u>9,363</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 9,363</u></u> | <u><u>\$ 9,363</u></u> | <u><u>\$ 14,618</u></u> | <u><u>\$ 5,255</u></u> |

-143-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-49

**LANGUAGE ACCESS
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|----------------------------|-------------------------|--------------------------|---|
| Revenue: | | | | |
| Fees of Office | \$ 36,515 | \$ 36,515 | \$ 39,646 | \$ 3,131 |
| Investment Earnings | 1,000 | 1,000 | 4,335 | 3,335 |
| Total Revenues | <u>\$ 37,515</u> | <u>\$ 37,515</u> | <u>\$ 43,981</u> | <u>\$ 6,466</u> |
| Expenditures: | | | | |
| Judicial | | | | |
| Professional Contract Services | \$ 37,515 | \$ 37,515 | \$ | \$ 37,515 |
| Total Judicial | <u>\$ 37,515</u> | <u>\$ 37,515</u> | <u>\$ 0</u> | <u>\$ 37,515</u> |
| Total Expenditures | <u>\$ 37,515</u> | <u>\$ 37,515</u> | <u>\$ 0</u> | <u>\$ 37,515</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 43,981</u> | <u>\$ 43,981</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 43,981 | \$ 43,981 |
| Fund Balances - Beginning | <u>65,762</u> | <u>65,762</u> | <u>65,762</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 65,762</u></u> | <u><u>\$ 65,762</u></u> | <u><u>\$ 109,743</u></u> | <u><u>\$ 43,981</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-50

**SHERIFF CONTRABAND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Fines and Forfeitures | \$ 143,648 | \$ 143,648 | \$ 167,516 | \$ 23,868 |
| Investment Earnings | 15,000 | 15,000 | 13,016 | (1,984) |
| Miscellaneous | | | 1,976 | 1,976 |
| Total Revenues | <u>\$ 158,648</u> | <u>\$ 158,648</u> | <u>\$ 182,508</u> | <u>\$ 23,860</u> |
| Expenditures: | | | | |
| Public Safety | | | | |
| Supplies | \$ 65,000 | \$ 65,000 | \$ | \$ 65,000 |
| Training/Dues | 15,000 | 15,000 | 3,200 | 11,800 |
| Other | 83,000 | 133,000 | 87,693 | 45,307 |
| Total Public Safety | <u>\$ 163,000</u> | <u>\$ 213,000</u> | <u>\$ 90,893</u> | <u>\$ 122,107</u> |
| Capital Outlay | 165,000 | 265,000 | 223,797 | 41,203 |
| Total Expenditures | <u>\$ 328,000</u> | <u>\$ 478,000</u> | <u>\$ 314,690</u> | <u>\$ 163,310</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (169,352)</u> | <u>\$ (319,352)</u> | <u>\$ (132,182)</u> | <u>\$ 187,170</u> |
| Net Change in Fund Balances | \$ (169,352) | \$ (319,352) | \$ (132,182) | \$ 187,170 |
| Fund Balances - Beginning | <u>420,098</u> | <u>420,098</u> | <u>420,098</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 250,746</u></u> | <u><u>\$ 100,746</u></u> | <u><u>\$ 287,916</u></u> | <u><u>\$ 187,170</u></u> |

-145-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-51

**INMATE SUPPLY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|----------------------------|----------------------------|----------------------------|------------------------------------|
| Revenue: | | | | |
| Investment Earnings | \$ 60,000 | \$ 60,000 | \$ 228,813 | \$ 168,813 |
| Miscellaneous | 1,005,000 | 1,005,000 | 1,241,620 | 236,620 |
| Total Revenues | <u>\$ 1,065,000</u> | <u>\$ 1,065,000</u> | <u>\$ 1,470,433</u> | <u>\$ 405,433</u> |
| Expenditures: | | | | |
| Public Safety | | | | |
| Supplies | \$ 182,000 | \$ 242,000 | \$ 343,117 | \$ (101,117) |
| Maintenance | 22,000 | 22,000 | | 22,000 |
| Training/Dues | | | 1,964 | (1,964) |
| Professional Contract Services | <u>900,000</u> | <u>1,000,000</u> | <u>949,187</u> | <u>50,813</u> |
| Total Public Safety | \$ 1,104,000 | \$ 1,264,000 | \$ 1,294,268 | \$ (30,268) |
| Capital Outlay | <u>10,000</u> | <u>110,000</u> | <u>155,129</u> | <u>(45,129)</u> |
| Total Expenditures | <u>\$ 1,114,000</u> | <u>\$ 1,374,000</u> | <u>\$ 1,449,397</u> | <u>\$ (75,397)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (49,000)</u> | <u>\$ (309,000)</u> | <u>\$ 21,036</u> | <u>\$ 330,036</u> |
| Net Change in Fund Balances | \$ (49,000) | \$ (309,000) | \$ 21,036 | \$ 330,036 |
| Fund Balances - Beginning | <u>4,726,057</u> | <u>4,726,057</u> | <u>4,726,057</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 4,677,057</u></u> | <u><u>\$ 4,417,057</u></u> | <u><u>\$ 4,747,093</u></u> | <u><u>\$ 330,036</u></u> |

-146-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-52

VINE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|--------------------|--------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 30,171 | \$ 30,285 | \$ 30,285 | \$ 0 |
| Total Revenues | <u>\$ 30,171</u> | <u>\$ 30,285</u> | <u>\$ 30,285</u> | <u>\$ 0</u> |
| Expenditures: | | | | |
| Public Safety | | | | |
| Supplies | \$ 30,171 | \$ 30,285 | \$ 30,285 | \$ 0 |
| Total Public Safety | <u>\$ 30,171</u> | <u>\$ 30,285</u> | <u>\$ 30,285</u> | <u>\$ 0</u> |
| Total Expenditures | <u>\$ 30,171</u> | <u>\$ 30,285</u> | <u>\$ 30,285</u> | <u>\$ 0</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-53

HOMELAND SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|--------------------|--------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 212,674 | \$ 212,674 | \$ 200,565 | \$ (12,109) |
| Total Revenues | <u>\$ 212,674</u> | <u>\$ 212,674</u> | <u>\$ 200,565</u> | <u>\$ (12,109)</u> |
| Expenditures: | | | | |
| Public Safety | | | | |
| Supplies | \$ 110,304 | \$ 142,762 | \$ 130,653 | \$ 12,109 |
| Total Public Safety | <u>\$ 110,304</u> | <u>\$ 142,762</u> | <u>\$ 130,653</u> | <u>\$ 12,109</u> |
| Capital Outlay | 102,370 | 69,912 | 69,912 | 0 |
| Total Expenditures | <u>\$ 212,674</u> | <u>\$ 212,674</u> | <u>\$ 200,565</u> | <u>\$ 12,109</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-54

PROJECT SAFE NEIGHBORHOOD
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|--------------------|--------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 136,000 | \$ 136,000 | \$ 24,398 | \$ (111,602) |
| Total Revenues | <u>\$ 136,000</u> | <u>\$ 136,000</u> | <u>\$ 24,398</u> | <u>\$ (111,602)</u> |
| Expenditures: | | | | |
| Public Safety | | | | |
| Salaries and Benefits | \$ 19,276 | \$ 19,276 | \$ 15,398 | \$ 3,878 |
| Supplies | 52,724 | 32,942 | 9,000 | 23,942 |
| Total Public Safety | <u>\$ 72,000</u> | <u>\$ 52,218</u> | <u>\$ 24,398</u> | <u>\$ 27,820</u> |
| Capital Outlay | <u>\$ 64,000</u> | <u>\$ 83,782</u> | <u>\$</u> | <u>\$ 83,782</u> |
| Total Expenditures | <u>\$ 136,000</u> | <u>\$ 136,000</u> | <u>\$ 24,398</u> | <u>\$ 111,602</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> |

-149-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-55

**LEOSE SHERIFF
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|----------------------------|--------------------------|--------------------------|---|
| Revenue: | | | | |
| Intergovernmental | \$ 21,000 | \$ 21,000 | \$ 53,693 | \$ 32,693 |
| Investment Earnings | 5,000 | 5,000 | 9,824 | 4,824 |
| Total Revenues | <u>\$ 26,000</u> | <u>\$ 26,000</u> | <u>\$ 63,517</u> | <u>\$ 37,517</u> |
| Expenditures: | | | | |
| Public Safety | | | | |
| Supplies | \$ | \$ | \$ 1,194 | \$ (1,194) |
| Training/Dues | 26,000 | 26,000 | 30,474 | (4,474) |
| Total Public Safety | <u>\$ 26,000</u> | <u>\$ 26,000</u> | <u>\$ 31,668</u> | <u>\$ (5,668)</u> |
| Capital Outlay | 0 | 46,000 | | 46,000 |
| Total Expenditures | <u>\$ 26,000</u> | <u>\$ 72,000</u> | <u>\$ 31,668</u> | <u>\$ 40,332</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ (46,000)</u> | <u>\$ 31,849</u> | <u>\$ 77,849</u> |
| Net Change in Fund Balances | \$ 0 | \$ (46,000) | \$ 31,849 | \$ 77,849 |
| Fund Balances - Beginning | <u>173,482</u> | <u>173,482</u> | <u>173,482</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 173,482</u></u> | <u><u>\$ 127,482</u></u> | <u><u>\$ 205,331</u></u> | <u><u>\$ 77,849</u></u> |

-150-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-56

**SHERIFF COMMISSARY SALARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 958,673 | \$ 958,673 | \$ 991,768 | \$ 33,095 |
| Total Revenues | <u>\$ 958,673</u> | <u>\$ 958,673</u> | <u>\$ 991,768</u> | <u>\$ 33,095</u> |
| Expenditures: | | | | |
| Public Safety | | | | |
| Salaries and Benefits | \$ 958,673 | \$ 999,673 | \$ 990,075 | \$ 9,598 |
| Total Public Safety | <u>\$ 958,673</u> | <u>\$ 999,673</u> | <u>\$ 990,075</u> | <u>\$ 9,598</u> |
| Total Expenditures | <u>\$ 958,673</u> | <u>\$ 999,673</u> | <u>\$ 990,075</u> | <u>\$ 9,598</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ 0 | \$ (41,000) | \$ 1,693 | \$ 42,693 |
| Net Change in Fund Balances | \$ 0 | \$ (41,000) | \$ 1,693 | \$ 42,693 |
| Fund Balances - Beginning | <u>217,100</u> | <u>217,100</u> | <u>217,100</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 217,100</u></u> | <u><u>\$ 176,100</u></u> | <u><u>\$ 218,793</u></u> | <u><u>\$ 42,693</u></u> |

-151-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-57

**LECD GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|-----------------|-----------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ | \$ 40,250 | \$ 37,375 | \$ (2,875) |
| Total Revenues | \$ 0 | \$ 40,250 | \$ 37,375 | \$ (2,875) |
| Expenditures: | | | | |
| Public Safety | | | | |
| Training/Dues | \$ | \$ 4,838 | \$ 4,662 | \$ 176 |
| Total Public Safety | \$ 0 | \$ 4,838 | \$ 4,662 | \$ 176 |
| Capital Outlay | \$ 0 | \$ 35,412 | \$ 32,713 | \$ 2,699 |
| Total Expenditures | \$ 0 | \$ 40,250 | \$ 37,375 | \$ 2,875 |
| 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-58

**TAG GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|----------------------|----------------------|---------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 12,552,087 | \$ 12,552,087 | \$ 4,413,948 | \$ (8,138,139) |
| Total Revenues | <u>\$ 12,552,087</u> | <u>\$ 12,552,087</u> | <u>\$ 4,413,948</u> | <u>\$ (8,138,139)</u> |
| Expenditures: | | | | |
| Public Safety | | | | |
| Salaries and Benefits | \$ 324,192 | \$ 314,586 | \$ 313,303 | \$ 1,283 |
| Supplies | 127,696 | 687,728 | 183,243 | 504,485 |
| Utilities | 90,125 | 94,125 | 82,597 | 11,528 |
| Training/Dues | 116,319 | 103,450 | 69,440 | 34,010 |
| Professional Contract Services | 33,785 | 33,785 | 28,018 | 5,767 |
| Rental/Leases | 146,600 | 151,600 | 144,549 | 7,051 |
| Other | 56,750 | 33,476 | 24,605 | 8,871 |
| Total Public Safety | <u>\$ 895,467</u> | <u>\$ 1,418,750</u> | <u>\$ 845,755</u> | <u>\$ 572,995</u> |
| Capital Outlay | 11,656,620 | 11,133,337 | 3,568,193 | 7,565,144 |
| Total Expenditures | <u>\$ 12,552,087</u> | <u>\$ 12,552,087</u> | <u>\$ 4,413,948</u> | <u>\$ 8,138,139</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Fund Balances - Beginning | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-59

**TAG CRIMINAL JUSTICE GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|-----------------|-----------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ | \$ 23,910 | \$ 22,666 | \$ (1,244) |
| Total Revenues | \$ 0 | \$ 23,910 | \$ 22,666 | \$ (1,244) |
| Expenditures: | | | | |
| Public Safety | | | | |
| Salaries and Benefits | \$ | \$ 10,000 | \$ 10,000 | \$ 0 |
| Supplies | | 3,000 | 2,623 | 377 |
| Professional Contract Services | | 10,910 | 10,043 | 867 |
| Total Public Safety | \$ 0 | \$ 23,910 | \$ 22,666 | \$ 1,244 |
| Total Expenditures | \$ 0 | \$ 23,910 | \$ 22,666 | \$ 1,244 |
| 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 |

-154-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-60

**CDA BUSINESS CRIMES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|-------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Fees of Office | \$ 35,000 | \$ 35,000 | \$ 25,515 | \$ (9,485) |
| Investment Earnings | 3,500 | 3,500 | 5,727 | 2,227 |
| Miscellaneous | 48,000 | 48,000 | 22,017 | (25,983) |
| Total Revenues | <u>\$ 86,500</u> | <u>\$ 86,500</u> | <u>\$ 53,259</u> | <u>\$ (33,241)</u> |
| Expenditures: | | | | |
| Legal | | | | |
| Salaries and Benefits | \$ | \$ 24,000 | \$ 23,955 | \$ 45 |
| Supplies | 36,500 | 36,500 | 11,947 | 24,553 |
| Maintenance | 5,000 | 5,000 | | 5,000 |
| Training/Dues | 10,000 | 26,000 | 14,508 | 11,492 |
| Professional Contract Services | 35,000 | 45,000 | 14,198 | 30,802 |
| Total Legal | <u>\$ 86,500</u> | <u>\$ 136,500</u> | <u>\$ 64,608</u> | <u>\$ 71,892</u> |
| Total Expenditures | <u>\$ 86,500</u> | <u>\$ 136,500</u> | <u>\$ 64,608</u> | <u>\$ 71,892</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ (50,000)</u> | <u>\$ (11,349)</u> | <u>\$ 38,651</u> |
| Net Change in Fund Balances | \$ 0 | \$ (50,000) | \$ (11,349) | \$ 38,651 |
| Fund Balances - Beginning | <u>116,109</u> | <u>116,109</u> | <u>116,109</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 116,109</u></u> | <u><u>\$ 66,109</u></u> | <u><u>\$ 104,760</u></u> | <u><u>\$ 38,651</u></u> |

-155-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-61

**CDA CONTRABAND FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------------|-------------------------|-------------------------|------------------------------------|
| Revenue: | | | | |
| Investment Earnings | \$ 4,000 | \$ 4,000 | \$ 6,170 | \$ 2,170 |
| Miscellaneous | 96,000 | 96,000 | 98,408 | 2,408 |
| Total Revenues | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ 104,578</u> | <u>\$ 4,578</u> |
| Expenditures: | | | | |
| Legal | | | | |
| Other | \$ 100,000 | \$ 175,000 | \$ 124,421 | \$ 50,579 |
| Total Legal | <u>\$ 100,000</u> | <u>\$ 175,000</u> | <u>\$ 124,421</u> | <u>\$ 50,579</u> |
| Capital Outlay | \$ 0 | \$ 0 | \$ 15,184 | \$ (15,184) |
| Total Expenditures | <u>\$ 100,000</u> | <u>\$ 175,000</u> | <u>\$ 139,605</u> | <u>\$ 35,395</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ 0 | \$ (75,000) | \$ (35,027) | \$ 39,973 |
| Net Change in Fund Balances | \$ 0 | \$ (75,000) | \$ (35,027) | \$ 39,973 |
| Fund Balances - Beginning | <u>123,615</u> | <u>123,615</u> | <u>123,615</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 123,615</u></u> | <u><u>\$ 48,615</u></u> | <u><u>\$ 88,588</u></u> | <u><u>\$ 39,973</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-62

**SOUTH PLAINS AUTO THEFT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|---------------------|---------------------|---------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 960,920 | \$ 963,420 | \$ 962,820 | \$ (600) |
| Miscellaneous | 298,420 | 298,420 | 298,759 | 339 |
| Total Revenues | <u>\$ 1,259,340</u> | <u>\$ 1,261,840</u> | <u>\$ 1,261,579</u> | <u>\$ (261)</u> |
| Expenditures: | | | | |
| Legal | | | | |
| Salaries and Benefits | \$ 843,739 | \$ 799,919 | \$ 812,459 | \$ (12,540) |
| Supplies | 179,929 | 218,489 | 300,018 | (81,529) |
| Training/Dues | 16,000 | 26,500 | 20,968 | 5,532 |
| Professional Contract Services | 205,620 | 205,620 | 205,959 | (339) |
| Total Legal | <u>\$ 1,245,288</u> | <u>\$ 1,250,528</u> | <u>\$ 1,339,404</u> | <u>\$ (88,876)</u> |
| Capital Outlay | 256,880 | 254,140 | 167,288 | 86,852 |
| Total Expenditures | <u>\$ 1,502,168</u> | <u>\$ 1,504,668</u> | <u>\$ 1,506,692</u> | <u>\$ (2,024)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (242,828)</u> | <u>\$ (242,828)</u> | <u>\$ (245,113)</u> | <u>\$ (2,285)</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | <u>\$ 242,828</u> | <u>\$ 242,828</u> | <u>\$ 245,113</u> | <u>\$ 2,285</u> |
| Total Other Financing Sources (Uses) | <u>\$ 242,828</u> | <u>\$ 242,828</u> | <u>\$ 245,113</u> | <u>\$ 2,285</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-63

**SOUTH PLAINS AUTO THEFT CC GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|----------------------------|-------------------------|-----------------------|---|
| Revenue: | | | | |
| Intergovernmental | \$ <u> </u> | \$ <u>100,000</u> | \$ <u>59,995</u> | \$ <u>(40,005)</u> |
| Total Revenues | \$ <u> 0</u> | \$ <u>100,000</u> | \$ <u>59,995</u> | \$ <u>(40,005)</u> |
| Expenditures: | | | | |
| Capital Outlay | \$ <u> 0</u> | \$ <u>100,000</u> | \$ <u>59,995</u> | \$ <u>40,005</u> |
| Total Expenditures | \$ <u> 0</u> | \$ <u>100,000</u> | \$ <u>59,995</u> | \$ <u>40,005</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> |

-158-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-64

**JAG GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|--------------------------|--------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 191,119 | \$ 223,157 | \$ 107,116 | \$ (116,041) |
| Investment Earnings | | 6,246 | | (6,246) |
| Total Revenues | <u>\$ 191,119</u> | <u>\$ 229,403</u> | <u>\$ 107,116</u> | <u>\$ (122,287)</u> |
| Expenditures: | | | | |
| Legal | | | | |
| Other | \$ 156,119 | \$ 232,387 | \$ 107,116 | \$ 125,271 |
| Total Legal | <u>\$ 156,119</u> | <u>\$ 232,387</u> | <u>\$ 107,116</u> | <u>\$ 125,271</u> |
| Capital Outlay | 35,000 | | | 0 |
| Total Expenditures | <u>\$ 191,119</u> | <u>\$ 232,387</u> | <u>\$ 107,116</u> | <u>\$ 125,271</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 0</u> | <u>\$ (2,984)</u> | <u>\$ 0</u> | <u>\$ 2,984</u> |
| Net Change in Fund Balances | \$ 0 | \$ (2,984) | \$ 0 | \$ 2,984 |
| 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>\$ (2,984)</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 2,984</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-65

**CDA BORDER PROSECUTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|--------------------|--------------------|--------------------|------------------------------------|
| Revenue: | | | | |
| Intergovernmental | \$ 439,530 | \$ 729,299 | \$ 174,642 | \$ (554,657) |
| Total Revenues | <u>\$ 439,530</u> | <u>\$ 729,299</u> | <u>\$ 174,642</u> | <u>\$ (554,657)</u> |
| Expenditures: | | | | |
| Legal | | | | |
| Salaries and Benefits | \$ 436,030 | \$ 722,299 | \$ 174,642 | \$ 547,657 |
| Training/Dues | 3,500 | 7,000 | | 7,000 |
| Total Public Safety | <u>\$ 439,530</u> | <u>\$ 729,299</u> | <u>\$ 174,642</u> | <u>\$ 554,657</u> |
| Total Expenditures | <u>\$ 439,530</u> | <u>\$ 729,299</u> | <u>\$ 174,642</u> | <u>\$ 554,657</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> |

-160-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-66

**CDA VICTIM ADVOCACY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|----------------------------|-------------------------|--------------------|---|
| Revenue: | | | | |
| Intergovernmental | \$ 111,173 | \$ 111,173 | \$ 104,487 | \$ (6,686) |
| Total Revenues | <u>\$ 111,173</u> | <u>\$ 111,173</u> | <u>\$ 104,487</u> | <u>\$ (6,686)</u> |
| Expenditures: | | | | |
| Legal | | | | |
| Salaries and Benefits | \$ 136,125 | \$ 141,924 | \$ 139,316 | \$ 2,608 |
| Training/Dues | 11,349 | 5,550 | | 5,550 |
| Total Legal | <u>\$ 147,474</u> | <u>\$ 147,474</u> | <u>\$ 139,316</u> | <u>\$ 8,158</u> |
| Total Expenditures | <u>\$ 147,474</u> | <u>\$ 147,474</u> | <u>\$ 139,316</u> | <u>\$ 8,158</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (36,301)</u> | <u>\$ (36,301)</u> | <u>\$ (34,829)</u> | <u>\$ 1,472</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ 36,301 | \$ 36,301 | \$ 34,829 | \$ (1,472) |
| Total Other Financing Sources (Uses) | <u>\$ 36,301</u> | <u>\$ 36,301</u> | <u>\$ 34,829</u> | <u>\$ (1,472)</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

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
SEPTEMBER 30, 2024

| | Unlimited Tax Road Bonds 2019 | Refunding Bonds Series 2021 | Special Tax Revenue Bonds 2020 | Total Nonmajor Debt Service Funds (See Exhibit C-1) |
|--|-------------------------------------|-----------------------------------|--------------------------------------|---|
| ASSETS | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 471,518 | \$ 3,101,540 | \$ 982,427 | \$ 4,555,485 |
| Investments | 147,641 | | 307,615 | 455,256 |
| Receivables (Net of Allowance for Uncollectibles) | <u>59,057</u> | <u>14,340</u> | <u>2,008</u> | <u>75,405</u> |
| Total Assets | <u>\$ 678,216</u> | <u>\$ 3,115,880</u> | <u>\$ 1,292,050</u> | <u>\$ 5,086,146</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 | \$ <u>54,150</u> | \$ <u>6,233</u> | \$ <u></u> | \$ <u>60,383</u> |
| Total Deferred Inflows of Resources | <u>\$ 54,150</u> | <u>\$ 6,233</u> | <u>\$ 0</u> | <u>\$ 60,383</u> |
| Fund Balances: | | | | |
| Restricted Fund Balances: | | | | |
| Restricted for Debt Service | \$ <u>624,066</u> | \$ <u>3,109,647</u> | \$ <u>1,292,050</u> | \$ <u>5,025,763</u> |
| Total Fund Balances | <u>\$ 624,066</u> | <u>\$ 3,109,647</u> | <u>\$ 1,292,050</u> | <u>\$ 5,025,763</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 678,216</u> | <u>\$ 3,115,880</u> | <u>\$ 1,292,050</u> | <u>\$ 5,086,146</u> |

-162-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-68

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | 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 | \$ 8,019,832 | \$ 973,546 | \$ | \$ 8,993,378 |
| Investment Earnings | 71,620 | 146,036 | 64,672 | 282,328 |
| Miscellaneous | 1,865 | | | 1,865 |
| Total Revenue | <u>\$ 8,093,317</u> | <u>\$ 1,119,582</u> | <u>\$ 64,672</u> | <u>\$ 9,277,571</u> |
| Expenditures: | | | | |
| Debt Service | | | | |
| Principal | \$ 3,550,000 | \$ 865,000 | \$ 485,000 | \$ 4,900,000 |
| Interest | 4,248,115 | 49,175 | 119,743 | 4,417,033 |
| Total Expenditures | <u>\$ 7,798,115</u> | <u>\$ 914,175</u> | <u>\$ 604,743</u> | <u>\$ 9,317,033</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ 295,202</u> | <u>\$ 205,407</u> | <u>\$ (540,071)</u> | <u>\$ (39,462)</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ | \$ | \$ 1,175,570 | \$ 1,175,570 |
| Total Other Financing Sources (Uses) | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 1,175,570</u> | <u>\$ 1,175,570</u> |
| Net Change in Fund Balances | \$ 295,202 | \$ 205,407 | \$ 635,499 | \$ 1,136,108 |
| Fund Balances - Beginning | <u>328,864</u> | <u>2,904,240</u> | <u>656,551</u> | <u>3,889,655</u> |
| Fund Balances - Ending | <u><u>\$ 624,066</u></u> | <u><u>\$ 3,109,647</u></u> | <u><u>\$ 1,292,050</u></u> | <u><u>\$ 5,025,763</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-69

UNLIMITED TAX ROAD BOND 2019
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|--------------------------|--------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Taxes | | | | |
| General Property Taxes | \$ 7,834,314 | \$ 7,834,314 | \$ 8,019,832 | \$ 185,518 |
| Investment Earnings | 15,000 | 15,000 | 71,620 | 56,620 |
| Miscellaneous | 93,807 | 93,807 | 1,865 | (91,942) |
| Total Revenues | <u>\$ 7,943,121</u> | <u>\$ 7,943,121</u> | <u>\$ 8,093,317</u> | <u>\$ 150,196</u> |
| Debt Service: | | | | |
| Principal | \$ 3,720,000 | \$ 3,695,006 | \$ 3,550,000 | \$ 145,006 |
| Interest and Fiscal Charges | 4,223,121 | 4,248,115 | 4,248,115 | 0 |
| Total Expenditures | <u>\$ 7,943,121</u> | <u>\$ 7,943,121</u> | <u>\$ 7,798,115</u> | <u>\$ 145,006</u> |
| Excess of Revenues Over Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 295,202</u> | <u>\$ 295,202</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 295,202 | \$ 295,202 |
| Fund Balances - Beginning | <u>328,864</u> | <u>328,864</u> | <u>328,864</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 328,864</u></u> | <u><u>\$ 328,864</u></u> | <u><u>\$ 624,066</u></u> | <u><u>\$ 295,202</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-70

REFUNDING BONDS SERIES 2021
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|----------------------------|----------------------------|----------------------------|------------------------------------|
| Revenue: | | | | |
| Taxes | | | | |
| General Property Taxes | \$ 906,275 | \$ 906,275 | \$ 973,546 | \$ 67,271 |
| Investment Earnings | 8,000 | 8,000 | 146,036 | 138,036 |
| Total Revenues | <u>\$ 914,275</u> | <u>\$ 914,275</u> | <u>\$ 1,119,582</u> | <u>\$ 205,307</u> |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal | \$ 865,000 | \$ 865,000 | \$ 865,000 | \$ 0 |
| Interest and Fiscal Charges | 49,275 | 49,275 | 49,175 | 100 |
| Total Expenditures | <u>\$ 914,275</u> | <u>\$ 914,275</u> | <u>\$ 914,175</u> | <u>\$ 100</u> |
| Excess of Revenues Over Expenditures | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 205,407</u> | <u>\$ 205,407</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 205,407 | \$ 205,407 |
| Fund Balances - Beginning | <u>2,904,240</u> | <u>2,904,240</u> | <u>2,904,240</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 2,904,240</u></u> | <u><u>\$ 2,904,240</u></u> | <u><u>\$ 3,109,647</u></u> | <u><u>\$ 205,407</u></u> |

-165-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-71

**SPECIAL TAX REVENUE BONDS 2020
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|--------------------------|--------------------------|----------------------------|------------------------------------|
| Revenue: | | | | |
| Investment Earnings | \$ 35,000 | \$ 35,000 | \$ 64,672 | \$ 29,672 |
| Total Revenues | <u>\$ 35,000</u> | <u>\$ 35,000</u> | <u>\$ 64,672</u> | <u>\$ 29,672</u> |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal | \$ 485,000 | \$ 485,000 | \$ 485,000 | \$ 0 |
| Interest and Fiscal Charges | 120,285 | 120,285 | 119,743 | 542 |
| Bond Issuance Costs | 605,285 | 605,285 | | 605,285 |
| Total Expenditures | <u>\$ 1,210,570</u> | <u>\$ 1,210,570</u> | <u>\$ 604,743</u> | <u>\$ 605,827</u> |
| Excess of Revenues Over Expenditures | <u>\$ (1,175,570)</u> | <u>\$ (1,175,570)</u> | <u>\$ (540,071)</u> | <u>\$ 635,499</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ 1,175,570 | \$ 1,175,570 | \$ 1,175,570 | \$ 0 |
| Total Other Financing Sources (Uses) | <u>\$ 1,175,570</u> | <u>\$ 1,175,570</u> | <u>\$ 1,175,570</u> | <u>\$ 0</u> |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 635,499 | \$ 635,499 |
| Fund Balances - Beginning | <u>656,551</u> | <u>656,551</u> | <u>656,551</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 656,551</u></u> | <u><u>\$ 656,551</u></u> | <u><u>\$ 1,292,050</u></u> | <u><u>\$ 635,499</u></u> |

-166-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-72

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
SEPTEMBER 30, 2024**

| | MPO Road Construction | CRTC Renovations #2 | Permanent Improvement | Venue Capital Project | Total Nonmajor Capital Projects Funds (See Exhibit C-1) |
|---|-----------------------------|---------------------------|--------------------------|-----------------------------|---|
| ASSETS | | | | | |
| Assets: | | | | | |
| Cash and Cash Equivalents | \$ 490,262 | \$ 1,317,907 | \$ 1,749,665 | \$ 476,472 | \$ 4,034,306 |
| Investments | 153,510 | 412,660 | 547,852 | 149,192 | 1,263,214 |
| Receivables (Net of Allowance for Uncollectibles) | 1,002 | 2,694 | 26,592 | 974 | 31,262 |
| Total Assets | <u>\$ 644,774</u> | <u>\$ 1,733,261</u> | <u>\$ 2,324,109</u> | <u>\$ 626,638</u> | <u>\$ 5,328,782</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES: | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ 42,747 | \$ 429,609 | \$ 1,098,144 | \$ 94,956 | \$ 1,665,456 |
| Total Liabilities | <u>\$ 42,747</u> | <u>\$ 429,609</u> | <u>\$ 1,098,144</u> | <u>\$ 94,956</u> | <u>\$ 1,665,456</u> |
| DEFERRED INFLOWS OF RESOURCES: | | | | | |
| Unavailable Revenue - Property Taxes | \$ | \$ | \$ 20,700 | \$ | \$ 20,700 |
| Total Deferred Inflows of Resources | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 20,700</u> | <u>\$ 0</u> | <u>\$ 20,700</u> |
| Fund Balances: | | | | | |
| Restricted for Capital Projects | \$ 602,027 | \$ 1,303,652 | \$ 1,205,265 | \$ 531,682 | \$ 3,642,626 |
| Total Fund Balances | <u>\$ 602,027</u> | <u>\$ 1,303,652</u> | <u>\$ 1,205,265</u> | <u>\$ 531,682</u> | <u>\$ 3,642,626</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 644,774</u> | <u>\$ 1,733,261</u> | <u>\$ 2,324,109</u> | <u>\$ 626,638</u> | <u>\$ 5,328,782</u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-73

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | MPO Road Construction | CRTC Renovations #2 | Permanent Improvement | Venue Capital Project | Total Nonmajor Capital Projects Funds (See Exhibit C-2) |
|--|-----------------------------|----------------------------|----------------------------|-----------------------------|---|
| Revenue: | | | | | |
| General Property Taxes | \$ | \$ | \$ 3,080,332 | \$ | \$ 3,080,332 |
| Investment Earnings | 28,166 | 77,046 | 183,216 | 18,103 | 306,531 |
| Miscellaneous | | | 104,565 | | 104,565 |
| Total Revenue | <u>\$ 28,166</u> | <u>\$ 77,046</u> | <u>\$ 3,368,113</u> | <u>\$ 18,103</u> | <u>\$ 3,491,428</u> |
| Expenditures: | | | | | |
| Current | | | | | |
| Facilities | \$ | \$ | \$ 46,154 | \$ | \$ 46,154 |
| Capital Outlay | 502,882 | 3,998,459 | 5,734,271 | 1,466,246 | 11,701,858 |
| Debt Service | | | | | |
| Principal | | | 1,191,188 | | 1,191,188 |
| Interest | | | 480,755 | | 480,755 |
| Total Expenditures | <u>\$ 502,882</u> | <u>\$ 3,998,459</u> | <u>\$ 7,452,368</u> | <u>\$ 1,466,246</u> | <u>\$ 13,419,955</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (474,716)</u> | <u>\$ (3,921,413)</u> | <u>\$ (4,084,255)</u> | <u>\$ (1,448,143)</u> | <u>\$ (9,928,527)</u> |
| Other Financing Sources (Uses): | | | | | |
| Transfers In (Out) | <u>\$ 816,979</u> | <u>\$ 2,753,000</u> | <u>\$ 539,000</u> | <u>\$ 1,800,000</u> | <u>\$ 5,908,979</u> |
| Total Other Financing Sources (Uses) | <u>\$ 816,979</u> | <u>\$ 2,753,000</u> | <u>\$ 539,000</u> | <u>\$ 1,800,000</u> | <u>\$ 5,908,979</u> |
| Net Change in Fund Balances | \$ 342,263 | \$ (1,168,413) | \$ (3,545,255) | \$ 351,857 | \$ (4,019,548) |
| Fund Balances - Beginning | <u>259,764</u> | <u>2,472,065</u> | <u>4,750,520</u> | <u>179,825</u> | <u>7,662,174</u> |
| Fund Balances - Ending | <u><u>\$ 602,027</u></u> | <u><u>\$ 1,303,652</u></u> | <u><u>\$ 1,205,265</u></u> | <u><u>\$ 531,682</u></u> | <u><u>\$ 3,642,626</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-74

**MPO ROAD CONSTRUCTION
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|----------------------------|----------------------------|--------------------------|------------------------------------|
| Revenue: | | | | |
| Investment Earnings | \$ 29,313 | \$ 29,313 | \$ 28,166 | \$ (1,147) |
| Total Revenues | <u>\$ 29,313</u> | <u>\$ 29,313</u> | <u>\$ 28,166</u> | <u>\$ (1,147)</u> |
| Expenditures: | | | | |
| Capital Outlay | \$ 843,292 | \$ 1,410,271 | \$ 502,882 | \$ 907,389 |
| Total Expenditures | <u>\$ 843,292</u> | <u>\$ 1,410,271</u> | <u>\$ 502,882</u> | <u>\$ 907,389</u> |
| Excess of Revenues Over Expenditures | <u>\$ (813,979)</u> | <u>\$ (1,380,958)</u> | <u>\$ (474,716)</u> | <u>\$ 906,242</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In | \$ 250,000 | \$ 816,979 | \$ 816,979 | \$ 0 |
| Total Other Financing Sources (Uses) | <u>\$ 250,000</u> | <u>\$ 816,979</u> | <u>\$ 816,979</u> | <u>\$ 0</u> |
| Net Change in Fund Balances | \$ (563,979) | \$ (563,979) | \$ 342,263 | \$ 906,242 |
| Fund Balances - Beginning | <u>259,764</u> | <u>259,764</u> | <u>259,764</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ (304,215)</u></u> | <u><u>\$ (304,215)</u></u> | <u><u>\$ 602,027</u></u> | <u><u>\$ 906,242</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-75

**CRTC RENOVATIONS #2
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|-------------------------|-------------------------|----------------------------|------------------------------------|
| Revenue: | | | | |
| Investment Earnings | \$ 60,000 | \$ 60,000 | \$ 77,046 | \$ 17,046 |
| Total Revenues | <u>\$ 60,000</u> | <u>\$ 60,000</u> | <u>\$ 77,046</u> | <u>\$ 17,046</u> |
| Expenditures: | | | | |
| Capital Outlay | \$ 5,213,000 | \$ 5,213,000 | \$ 3,998,459 | \$ 1,214,541 |
| Total Expenditures | <u>\$ 5,213,000</u> | <u>\$ 5,213,000</u> | <u>\$ 3,998,459</u> | <u>\$ 1,214,541</u> |
| Excess of Revenues Over Expenditures | <u>\$ (5,153,000)</u> | <u>\$ (5,153,000)</u> | <u>\$ (3,921,413)</u> | <u>\$ 1,231,587</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ 2,753,000 | \$ 2,753,000 | \$ 2,753,000 | \$ 0 |
| Total Other Financing Sources (Uses) | <u>\$ 2,753,000</u> | <u>\$ 2,753,000</u> | <u>\$ 2,753,000</u> | <u>\$ 0</u> |
| Net Change in Fund Balances | \$ (2,400,000) | \$ (2,400,000) | \$ (1,168,413) | \$ 1,231,587 |
| Fund Balances - Beginning | <u>2,472,065</u> | <u>2,472,065</u> | <u>2,472,065</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 72,065</u></u> | <u><u>\$ 72,065</u></u> | <u><u>\$ 1,303,652</u></u> | <u><u>\$ 1,231,587</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-76

PERMANENT IMPROVEMENT
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|--|----------------------------|----------------------------|----------------------------|------------------------------------|
| Revenue: | | | | |
| Taxes | | | | |
| General Property Taxes | \$ 3,041,664 | \$ 3,041,664 | \$ 3,080,332 | \$ 38,668 |
| Investment Earnings | 150,000 | 150,000 | 183,216 | 33,216 |
| Miscellaneous | 133,732 | 133,732 | 104,565 | (29,167) |
| Total Revenues | <u>\$ 3,325,396</u> | <u>\$ 3,325,396</u> | <u>\$ 3,368,113</u> | <u>\$ 42,717</u> |
| Expenditures: | | | | |
| Facilities | | | | |
| Rental/Leases | \$ 60,000 | \$ 49,300 | \$ 46,154 | \$ 3,146 |
| Total Facilities | \$ 60,000 | \$ 49,300 | \$ 46,154 | \$ 3,146 |
| Capital Outlay | 7,442,000 | 7,518,366 | 5,734,271 | 1,784,095 |
| Debt Service | | | | |
| Principal | 1,183,823 | 1,191,189 | 1,191,188 | 1 |
| Interest | 484,787 | 480,755 | 480,755 | 0 |
| Total Expenditures | <u>\$ 9,170,610</u> | <u>\$ 9,239,610</u> | <u>\$ 7,452,368</u> | <u>\$ 1,787,242</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>\$ (5,845,214)</u> | <u>\$ (5,914,214)</u> | <u>\$ (4,084,255)</u> | <u>\$ 1,829,959</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ 470,000 | \$ 539,000 | \$ 539,000 | \$ 0 |
| Total Other Financing Sources (Uses) | <u>\$ 470,000</u> | <u>\$ 539,000</u> | <u>\$ 539,000</u> | <u>\$ 0</u> |
| Net Change in Fund Balances | \$ (5,375,214) | \$ (5,375,214) | \$ (3,545,255) | \$ 1,829,959 |
| Fund Balances - Beginning | <u>4,750,520</u> | <u>4,750,520</u> | <u>4,750,520</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ (624,694)</u></u> | <u><u>\$ (624,694)</u></u> | <u><u>\$ 1,205,265</u></u> | <u><u>\$ 1,829,959</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-77

VENUE CAPITAL PROJECT
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------|-----------------------|-----------------------|------------------------------------|
| Revenue: | | | | |
| Investment Earnings | \$ 20,000 | \$ 20,000 | \$ 18,103 | \$ (1,897) |
| Total Revenues | <u>\$ 20,000</u> | <u>\$ 20,000</u> | <u>\$ 18,103</u> | <u>\$ (1,897)</u> |
| Expenditures: | | | | |
| Capital Outlay | \$ 200,200 | \$ 2,000,200 | \$ 1,466,246 | \$ 533,954 |
| Total Expenditures | <u>\$ 200,200</u> | <u>\$ 2,000,200</u> | <u>\$ 1,466,246</u> | <u>\$ 533,954</u> |
| Excess of Revenues Over Expenditures | <u>\$ (180,200)</u> | <u>\$ (1,980,200)</u> | <u>\$ (1,448,143)</u> | <u>\$ 532,057</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers In (Out) | \$ 0 | \$ 1,800,000 | \$ 1,800,000 | \$ 0 |
| Total Other Financing Sources (Uses) | <u>\$ 0</u> | <u>\$ 1,800,000</u> | <u>\$ 1,800,000</u> | <u>\$ 0</u> |
| Net Change in Fund Balances | \$ (180,200) | \$ (180,200) | \$ 351,857 | \$ 532,057 |
| Fund Balances - Beginning | <u>179,825</u> | <u>179,825</u> | <u>179,825</u> | <u>0</u> |
| Fund Balances - Ending | <u>\$ (375)</u> | <u>\$ (375)</u> | <u>\$ 531,682</u> | <u>\$ 532,057</u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-78

**TAX ROAD BOND CONSTRUCTION
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|--------------------------|--------------------------|-----------------------------|------------------------------------|
| Revenue: | | | | |
| Investment Earnings | \$ 750,000 | \$ 750,000 | \$ 2,766,365 | \$ 2,016,365 |
| Total Revenues | <u>\$ 750,000</u> | <u>\$ 750,000</u> | <u>\$ 2,766,365</u> | <u>\$ 2,016,365</u> |
| Expenditures: | | | | |
| Capital Outlay | \$ 59,809,148 | \$ 59,809,148 | \$ 5,198,161 | \$ 54,610,987 |
| Total Expenditures | <u>\$ 59,809,148</u> | <u>\$ 59,809,148</u> | <u>\$ 5,198,161</u> | <u>\$ 54,610,987</u> |
| Excess of Revenues Over Expenditures | <u>\$ (59,059,148)</u> | <u>\$ (59,059,148)</u> | <u>\$ (2,431,796)</u> | <u>\$ 56,627,352</u> |
| Net Change in Fund Balances | \$ (59,059,148) | \$ (59,059,148) | \$ (2,431,796) | \$ 56,627,352 |
| Fund Balances - Beginning | <u>59,291,071</u> | <u>59,291,071</u> | <u>59,291,071</u> | <u>0</u> |
| Fund Balances - Ending | <u><u>\$ 231,923</u></u> | <u><u>\$ 231,923</u></u> | <u><u>\$ 56,859,275</u></u> | <u><u>\$ 56,627,352</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-79

**MEDICAL EXAMINER'S BUILDING CONSTRUCTION
CAPITAL PROJECT FUNDS
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Original Budget | Final Budget | Actual | Variance Positive (Negative) |
|---|--------------------|-----------------|----------------|------------------------------------|
| Revenue: | | | | |
| Investment Earnings | \$ | \$ 200,000 | \$ 1,201,004 | \$ 1,001,004 |
| Miscellaneous | | 6,479 | 6,479 | 0 |
| Total Revenues | \$ 0 | \$ 206,479 | \$ 1,207,483 | \$ 1,001,004 |
| Expenditures: | | | | |
| Capital Outlay | \$ 0 | \$ 35,692,951 | \$ 6,099,434 | \$ 29,593,517 |
| Debt Service: | | | | |
| Bond Issuance Costs | \$ | \$ 197,500 | \$ 197,500 | \$ 0 |
| Total Expenditures | \$ 0 | \$ 35,890,451 | \$ 6,296,934 | \$ 29,593,517 |
| Excess of Revenues Over Expenditures | \$ 0 | \$ (35,683,972) | \$ (5,089,451) | \$ 30,594,521 |
| Other Financing Sources (Uses): | | | | |
| Issuance of Bonds | \$ | \$ 32,240,000 | \$ 32,240,000 | \$ 0 |
| Premiums on Bonds Issued | | 3,443,972 | 3,443,972 | 0 |
| Total Other Financing Sources (Uses) | \$ 0 | \$ 35,683,972 | \$ 35,683,972 | \$ 0 |
| Net Change in Fund Balances | \$ 0 | \$ 0 | \$ 30,594,521 | \$ 30,594,521 |
| Fund Balances - Beginning | | | | |
| Fund Balances - Ending | \$ 0 | \$ 0 | \$ 30,594,521 | \$ 30,594,521 |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-80

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2024

| | Employee Health | Workers Compensation | Total Internal Service Funds (See Exhibit A-7) |
|---|---------------------|-------------------------|--|
| ASSETS: | | | |
| Current Assets | | | |
| Cash and Cash Equivalents | \$ 4,164,128 | \$ 7,229,999 | \$ 11,394,127 |
| Investments | 1,303,863 | 2,263,842 | 3,567,705 |
| Receivables (Net of Allowance for Uncollectibles) | 31,973 | 20,628 | 52,601 |
| Total Current Assets | <u>\$ 5,499,964</u> | <u>\$ 9,514,469</u> | <u>\$ 15,014,433</u> |
| Total Assets | <u>\$ 5,499,964</u> | <u>\$ 9,514,469</u> | <u>\$ 15,014,433</u> |
| LIABILITIES: | | | |
| Current Liabilities | | | |
| Accounts Payable | \$ 59,012 | \$ 7,076 | \$ 66,088 |
| Claims Payable | 1,106,667 | 1,858,633 | 2,965,300 |
| Total Current Liabilities | <u>\$ 1,165,679</u> | <u>\$ 1,865,709</u> | <u>\$ 3,031,388</u> |
| Total Liabilities | <u>\$ 1,165,679</u> | <u>\$ 1,865,709</u> | <u>\$ 3,031,388</u> |
| NET POSITION: | | | |
| Restricted for Health Insurance Claims | \$ 4,334,285 | \$ | \$ 4,334,285 |
| Restricted for Workers Compensation Claims | | 7,648,760 | 7,648,760 |
| Total Net Position | <u>\$ 4,334,285</u> | <u>\$ 7,648,760</u> | <u>\$ 11,983,045</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, 2024**

| | Employee Health | Workers Compensation | Total Internal Service Funds (See Exhibit A-8) |
|---|----------------------------|----------------------------|--|
| OPERATING REVENUES: | | | |
| Billings to Departments and Employees | \$ 13,069,652 | \$ 2,302,258 | \$ 15,371,910 |
| Total Operating Revenues | <u>\$ 13,069,652</u> | <u>\$ 2,302,258</u> | <u>\$ 15,371,910</u> |
| OPERATING EXPENSES: | | | |
| Professional Fees | \$ 30,000 | \$ | \$ 30,000 |
| Administration | 719,619 | 27,152 | 746,771 |
| Insurance/Bonds | | 235,129 | 235,129 |
| Claims | 14,638,305 | 525,911 | 15,164,216 |
| Total Operating Expenses | <u>\$ 15,387,924</u> | <u>\$ 788,192</u> | <u>\$ 16,176,116</u> |
| Operating Income (Loss) | <u>\$ (2,318,272)</u> | <u>\$ 1,514,066</u> | <u>\$ (804,206)</u> |
| NON-OPERATING REVENUES (EXPENSES): | | | |
| Investment Earnings | \$ 125,147 | \$ 585,548 | \$ 710,695 |
| Total Non-Operating Revenues (Expenses) | <u>\$ 125,147</u> | <u>\$ 585,548</u> | <u>\$ 710,695</u> |
| Income (Loss) Before Transfers | <u>\$ (2,193,125)</u> | <u>\$ 2,099,614</u> | <u>\$ (93,511)</u> |
| Transfers In (Out) | <u>\$ 3,756,475</u> | <u>\$ (3,756,475)</u> | <u>\$ 0</u> |
| Change in Net Position | \$ 1,563,350 | \$ (1,656,861) | \$ (93,511) |
| Total Net Position - Beginning | <u>2,770,935</u> | <u>9,305,621</u> | <u>12,076,556</u> |
| Total Net Position - Ending | <u><u>\$ 4,334,285</u></u> | <u><u>\$ 7,648,760</u></u> | <u><u>\$ 11,983,045</u></u> |

LUBBOCK COUNTY, TEXAS

EXHIBIT C-82

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Employee Health | Workers Compensation | Total Internal Service Funds (See Exhibit A-9) |
|---|-----------------------|-------------------------|--|
| Cash Flows from Operating Activities | | | |
| Cash Received from Interfund Services Provided | \$ 13,069,652 | \$ 2,302,258 | \$ 15,371,910 |
| Cash Payments to Suppliers for Goods and Services | (15,362,609) | (886,529) | (16,249,138) |
| Net Cash from Operating Activities | <u>\$ (2,292,957)</u> | <u>\$ 1,415,729</u> | <u>\$ (877,228)</u> |
| Cash Flows from Non-Capital Financing Activities | | | |
| Cash Transfers from (to) Other Funds | \$ 3,756,475 | \$ (3,756,475) | \$ 0 |
| Net Cash from Non-Capital Financing Activities | <u>\$ 3,756,475</u> | <u>\$ (3,756,475)</u> | <u>\$ 0</u> |
| Cash Flows from Investing Activities | | | |
| Purchase of Investments | \$ (62,403) | \$ | \$ (62,403) |
| Sale of Investments | | 1,336,069 | 1,336,069 |
| Interest and Dividends on Investments | 125,147 | 585,548 | 710,695 |
| Net Cash from Investing Activities | <u>\$ 62,744</u> | <u>\$ 1,921,617</u> | <u>\$ 1,984,361</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | \$ 1,526,262 | \$ (419,129) | \$ 1,107,133 |
| Cash and Cash Equivalents at Beginning of Year | 2,637,866 | 7,649,128 | 10,286,994 |
| Cash and Cash Equivalents at End of Year | <u>\$ 4,164,128</u> | <u>\$ 7,229,999</u> | <u>\$ 11,394,127</u> |
| Reconciliation of Operating Income to Net Cash from Operating Activities | | | |
| Operating Income (Loss) | \$ (2,318,272) | \$ 1,514,066 | \$ (804,206) |
| Change in Assets and Liabilities | | | |
| Decrease (Increase) in Receivables | \$ 867,717 | \$ (3,441) | \$ 864,276 |
| Increase (Decrease) in Accounts Payable | (842,402) | (94,896) | (937,298) |
| Total Adjustments | <u>\$ 25,315</u> | <u>\$ (98,337)</u> | <u>\$ (73,022)</u> |
| Net Cash from Operating Activities | <u>\$ (2,292,957)</u> | <u>\$ 1,415,729</u> | <u>\$ (877,228)</u> |

-177-
LUBBOCK COUNTY, TEXAS

EXHIBIT C-83

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | County Treasurer | Tax Assessor/ Collector | County Clerk | District Clerk | Medical Examiner | District Attorney | Sheriff | Employee Flex Spending | CSCD Funds | Custodial Funds (See Exhibit A-10) |
|---|---------------------|-------------------------------|---------------------|---------------------|---------------------|----------------------|-------------------|------------------------------|---------------------|--|
| ASSETS: | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 2,029,407 | \$ 361,055 | \$ 2,784,039 | \$ 7,051,628 | \$ 3,230 | \$ 328,886 | \$ 621,837 | \$ 83,114 | \$ 3,477,745 | \$ 16,740,941 |
| Receivables (Net of Allowance for Uncollectibles) | | | | | 1,065 | | | | 5,208 | 6,273 |
| Total Assets | <u>\$ 2,029,407</u> | <u>\$ 361,055</u> | <u>\$ 2,784,039</u> | <u>\$ 7,051,628</u> | <u>\$ 4,295</u> | <u>\$ 328,886</u> | <u>\$ 621,837</u> | <u>\$ 83,114</u> | <u>\$ 3,482,953</u> | <u>\$ 16,747,214</u> |
| LIABILITIES: | | | | | | | | | | |
| Accounts Payable | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ 15,000 | \$ 138,468 | \$ 153,468 |
| Payroll Taxes | | | | | | | | | 9,624 | 9,624 |
| Accrued Wages | | | | | | | | | 173,999 | 173,999 |
| Total Liabilities | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 15,000</u> | <u>\$ 322,091</u> | <u>\$ 337,091</u> |
| NET POSITION: | | | | | | | | | | |
| Restricted for: | | | | | | | | | | |
| Individuals, Organizations, and Other Governments | \$ 2,029,407 | \$ 361,055 | \$ 2,784,039 | \$ 7,051,628 | \$ 4,295 | \$ 328,886 | \$ 621,837 | \$ 68,114 | \$ 3,160,862 | \$ 16,410,123 |
| Total Net Position | <u>\$ 2,029,407</u> | <u>\$ 361,055</u> | <u>\$ 2,784,039</u> | <u>\$ 7,051,628</u> | <u>\$ 4,295</u> | <u>\$ 328,886</u> | <u>\$ 621,837</u> | <u>\$ 68,114</u> | <u>\$ 3,160,862</u> | <u>\$ 16,410,123</u> |

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | County Treasurer | Tax Assessor/ Collector | County Clerk | District Clerk | Medical Examiner | District Attorney | Sheriff | Juvenile Probation | Employee Flex Spending | CSCD Funds | Custodial Funds (See Exhibit A-11) |
|---|---------------------|-------------------------------|----------------------|---------------------|---------------------|----------------------|---------------------|-----------------------|------------------------------|---------------------|--|
| ADDITIONS: | | | | | | | | | | | |
| Receipts from Bail Bonds | \$ 979,500 | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ 979,500 |
| Receipts from Tax Assessor Fee Office | | 259,129,235 | | | | | | | | | 259,129,235 |
| Receipts from County Clerk Fee Office | | | 18,387,694 | | | | | | | | 18,387,694 |
| Receipts from District Clerk Fee Office | | | | 8,412,064 | | | | | | | 8,412,064 |
| Receipts from Medical Examiner | | | | | 18,985 | | | | | | 18,985 |
| Receipts from District Attorney | | | | | | 552,311 | | | | | 552,311 |
| Receipts from Sheriff Fee Office | | | | | | | 6,445,719 | | | | 6,445,719 |
| Receipts from Juvenile Probation | | | | | | | | 1,635 | | | 1,635 |
| Receipts from Flex Spending | | | | | | | | | 523,703 | | 523,703 |
| Receipts from Adult Probation Grants and Fees | | | | | | | | | | 8,775,962 | 8,775,962 |
| Total Additions | <u>\$ 979,500</u> | <u>\$ 259,129,235</u> | <u>\$ 18,387,694</u> | <u>\$ 8,412,064</u> | <u>\$ 18,985</u> | <u>\$ 552,311</u> | <u>\$ 6,445,719</u> | <u>\$ 1,635</u> | <u>\$ 523,703</u> | <u>\$ 8,775,962</u> | <u>\$ 303,226,808</u> |
| DEDUCTIONS: | | | | | | | | | | | |
| Bail Bond Payments | \$ 1,124,668 | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ 1,124,668 |
| Tax Assessor Payments | | 258,901,958 | | | | | | | | | 258,901,958 |
| County Clerk Fee Payments and Trust Distribution | | | 18,348,096 | | | | | | | | 18,348,096 |
| District Clerk Fee Payments and Trust Distribution | | | | 6,583,062 | | | | | | | 6,583,062 |
| Medical Examiner Fee Payments | | | | | 26,170 | | | | | | 26,170 |
| District Attorney Fee Payments | | | | | | 542,281 | | | | | 542,281 |
| Sheriff Fee Payments, Commissary, and Inmate Trust Distribution | | | | | | | 6,246,858 | | | | 6,246,858 |
| Juvenile Fee Payments | | | | | | | | 1,780 | | | 1,780 |
| Flex Spending Payments | | | | | | | | | 517,625 | | 517,625 |
| Adult Probation Grant Expenditures | | | | | | | | | | 8,140,198 | 8,140,198 |
| Total Deductions | <u>\$ 1,124,668</u> | <u>\$ 258,901,958</u> | <u>\$ 18,348,096</u> | <u>\$ 6,583,062</u> | <u>\$ 26,170</u> | <u>\$ 542,281</u> | <u>\$ 6,246,858</u> | <u>\$ 1,780</u> | <u>\$ 517,625</u> | <u>\$ 8,140,198</u> | <u>\$ 300,432,696</u> |
| Change in Net Position | \$ (145,168) | \$ 227,277 | \$ 39,598 | \$ 1,829,002 | \$ (7,185) | \$ 10,030 | \$ 198,861 | \$ (145) | \$ 6,078 | \$ 635,764 | \$ 2,794,112 |
| Net Position- Beginning | <u>2,174,575</u> | <u>133,777</u> | <u>2,744,440</u> | <u>5,222,627</u> | <u>11,480</u> | <u>318,856</u> | <u>422,976</u> | <u>145</u> | <u>62,037</u> | <u>2,525,098</u> | <u>13,616,011</u> |
| Net Position- Ending | <u>\$ 2,029,407</u> | <u>\$ 361,054</u> | <u>\$ 2,784,038</u> | <u>\$ 7,051,629</u> | <u>\$ 4,295</u> | <u>\$ 328,886</u> | <u>\$ 621,837</u> | <u>\$ 0</u> | <u>\$ 68,115</u> | <u>\$ 3,160,862</u> | <u>\$ 16,410,123</u> |

STATISTICAL SECTION
(Unaudited)

STATISTICAL SECTION

This part of Lubbock County's (the County) 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. | 180-184 |
| 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. | 185-192 |
| 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. | 193-196 |
| 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. | 197-198 |
| 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. | 199-204 |

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

-180-
LUBBOCK COUNTY, TEXAS

TABLE E-1

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

| | Fiscal Year | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 |
| Governmental Activities | | | | | |
| Invested in Capital Assets, | | | | | |
| Net of Related Debt | \$ 82,314,165 | \$ 76,324,657 | \$ 97,963,830 | \$ 102,605,771 | \$ 105,337,107 |
| Restricted | 8,117,814 | 3,888,137 | 2,694,086 | 1,979,629 | 7,766,541 |
| Unrestricted | <u>53,741,310</u> | <u>70,001,732</u> | <u>41,550,632</u> | <u>22,904,271</u> | <u>36,068,662</u> |
| Total Governmental Activities Net Position | <u>\$ 144,173,289</u> | <u>\$ 150,214,526</u> | <u>\$ 142,208,548</u> | <u>\$ 127,489,671</u> | <u>\$ 149,172,310</u> |
| Primary Government | | | | | |
| Invested in Capital Assets, | | | | | |
| Net of Related Debt | \$ 82,314,165 | \$ 76,324,657 | \$ 97,963,830 | \$ 102,605,771 | \$ 105,337,107 |
| Restricted | 8,117,814 | 3,888,137 | 2,694,086 | 1,979,629 | 7,766,541 |
| Unrestricted | <u>53,741,310</u> | <u>70,001,732</u> | <u>41,550,632</u> | <u>22,904,271</u> | <u>36,068,662</u> |
| Total Primary Government Net Position | <u>\$ 144,173,289</u> | <u>\$ 150,214,526</u> | <u>\$ 142,208,548</u> | <u>\$ 127,489,671</u> | <u>\$ 149,172,310</u> |
| | | | | | |
| | Fiscal Year | | | | |
| | 2020 | 2021 | 2022 | 2023 | 2024 |
| Governmental Activities | | | | | |
| Invested in Capital Assets, | | | | | |
| Net of Related Debt | \$ 108,887,610 | \$ 78,371,052 | \$ 139,944,039 | \$ 148,866,048 | \$ 177,885,774 |
| Restricted | 15,722,168 | 51,025,104 | 2,839,439 | 54,856,376 | 48,842,164 |
| Unrestricted | <u>39,465,489</u> | <u>47,305,065</u> | <u>60,833,974</u> | <u>28,614,612</u> | <u>43,894,417</u> |
| Total Governmental Activities Net Position | <u>\$ 164,075,267</u> | <u>\$ 176,701,221</u> | <u>\$ 203,617,452</u> | <u>\$ 232,337,036</u> | <u>\$ 270,622,355</u> |
| Primary Government | | | | | |
| Invested in Capital Assets, | | | | | |
| Net of Related Debt | \$ 108,887,610 | \$ 78,371,052 | \$ 139,944,039 | \$ 148,866,048 | \$ 177,885,774 |
| Restricted | 15,722,168 | 51,025,104 | 2,839,439 | 54,856,376 | 48,842,164 |
| Unrestricted | <u>39,465,489</u> | <u>47,305,065</u> | <u>60,833,974</u> | <u>28,614,612</u> | <u>43,894,417</u> |
| Total Primary Government Net Position | <u>\$ 164,075,267</u> | <u>\$ 176,701,221</u> | <u>\$ 203,617,452</u> | <u>\$ 232,337,036</u> | <u>\$ 270,622,355</u> |

-181-
LUBBOCK COUNTY, TEXAS

TABLE E-2

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

| | Fiscal Year | | | | | | | | | |
|--|------------------------|------------------------|-------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|-------------------------|-------------------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Expenses | | | | | | | | | | |
| Governmental Activities | | | | | | | | | | |
| General Government | \$ 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 | \$ 18,198,619 |
| Financial Administration | 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 | 5,386,624 |
| Judicial | 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 | 17,269,417 |
| Legal | 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 | 11,403,602 |
| Public Safety | 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 | 70,041,534 |
| Correctional | 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 | 10,508,165 |
| Facilities | 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 | 10,350,273 |
| Health | 240,303 | 244,319 | 301,485 | 281,089 | 252,410 | 255,514 | | | | |
| Welfare | 545,741 | 514,458 | 546,672 | 532,207 | 505,778 | 487,469 | 696,986 | 1,167,177 | 535,808 | 602,185 |
| Conservation | 287,673 | 284,984 | 283,049 | 265,553 | 303,629 | 287,255 | 271,160 | 289,484 | 311,053 | 355,801 |
| Elections | 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 | 3,344,586 |
| Culture/Recreation | 680,980 | 715,178 | 675,471 | 725,024 | 671,656 | 709,137 | 787,752 | 568,887 | 604,735 | 514,469 |
| Transportation | 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 | 13,995,462 |
| Interest on Long-Term Debt and Bond Issuance Costs | 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 | 6,247,782 |
| Total Governmental Activities Expenses | <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> | <u>\$ 168,218,519</u> |
| Total Primary Government Expenses | <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> | <u>\$ 168,218,519</u> |
| Program Revenues | | | | | | | | | | |
| Governmental Activities | | | | | | | | | | |
| Charges for Services | | | | | | | | | | |
| General Government | \$ 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 | \$ 1,714,576 |
| Judicial | 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 | 3,140,738 |
| Legal | 1,151,518 | 988,029 | 997,261 | 881,716 | 1,066,989 | 999,898 | 1,138,259 | 1,223,553 | 1,243,863 | 1,227,724 |
| Public Safety | 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 | 5,244,733 |
| Transportation | 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 | 3,996,088 |
| Other Activities | 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 | 8,427,447 |
| Operating Grants and Contributions | 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 | 10,079,362 |
| Capital Grants and Contributions | | | | | | | 952,559 | 1,597,364 | 764,204 | 9,668,006 |
| Total Governmental Activities Program Revenues | <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> | <u>\$ 43,498,674</u> |
| Total Primary Government Program Revenues | <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> | <u>\$ 43,498,674</u> |
| Net (Expense) Revenue | | | | | | | | | | |
| Governmental Activities | \$ (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) | \$ (124,719,845) |
| Total Primary Government Net Expense | <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> | <u>\$ (124,719,845)</u> |

TABLE E-3

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

| | Fiscal Year | | | | | | | | | |
|--|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|------------------|-----------------|------------------|------------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Net (Expense) Revenue | | | | | | | | | | |
| Governmental Activities | \$ (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) | \$ (124,719,845) |
| Total Primary Government Net Expense | \$ (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) | \$ (124,719,845) |
| General Revenues and Other Changes in Net Position | | | | | | | | | | |
| Governmental Activities | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Property Taxes | \$ 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 | \$ 104,255,460 |
| Sales Taxes | 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 | 37,693,771 |
| Hotel Taxes | | | | | 541,256 | 1,568,470 | 2,059,743 | 2,463,391 | 2,577,403 | 2,637,000 |
| Vehicle Rental Tax | | | | | 195,456 | 671,627 | 727,607 | 845,800 | 881,002 | 945,589 |
| State Mixed Drink Tax | 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 | 1,969,390 |
| Bingo Tax | 283,826 | 248,720 | 238,636 | 231,039 | 248,437 | 270,578 | 242,159 | 238,471 | 222,711 | 227,697 |
| Investment Earnings | 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 | 14,732,297 |
| Miscellaneous | 89,256 | 112,233 | 36,238 | 146,328 | 134,924 | 116,357 | 318,937 | 281,389 | 483,438 | 189,578 |
| Contributions | | | | | | 1,038,680 | | | | |
| Disposal of Property | 409,469 | 223,551 | 527,370 | 53,320 | 272,739 | 16,812 | | | | 354,382 |
| Transfers | | | | | | | | | | |
| Total Governmental Activities | \$ 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 | \$ 163,005,164 |
| Total Primary Government | \$ 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 | \$ 163,005,164 |
| Change in Net Position | | | | | | | | | | |
| Governmental Activities | \$ 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 | \$ 38,285,319 |
| Total Primary Government | \$ 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 | \$ 38,285,319 |

-183-
LUBBOCK COUNTY, TEXAS

TABLE E-4

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

| | Fiscal Year | | | | | | | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| General Fund | | | | | | | | | | |
| Nonspendable | \$ 503,681 | \$ 366,054 | \$ 672,470 | \$ 726,737 | \$ 932,395 | \$ 846,074 | \$ 187,647 | \$ 95,033 | \$ 565,471 | \$ 75,490 |
| 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 | 10,000,000 |
| Assigned | 875,000 | 875,000 | 875,000 | 875,000 | 875,000 | 875,000 | 875,000 | 1,197,960 | 2,292,846 | 3,273,815 |
| Unassigned | <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> | <u>55,648,824</u> |
| Total General Fund | <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> | <u>\$ 68,998,129</u> |
| All Other Governmental Funds | | | | | | | | | | |
| Nonspendable | \$ 2,023 | \$ 13,420 | \$ 15,919 | \$ 13,862 | \$ 62,990 | \$ 332,762 | \$ 144 | \$ 1,266 | \$ 2,700 | \$ 5,002 |
| Restricted | 31,171,899 | 29,812,836 | 26,307,881 | 28,496,648 | 38,464,011 | 46,122,750 | 83,892,195 | 90,519,703 | 114,147,447 | 136,295,960 |
| Unassigned | | | | | | | | | | (25,300) |
| Total All Other Governmental Funds | <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> | <u>\$ 136,275,662</u> |

-184-
LUBBOCK COUNTY, TEXAS

TABLE E-5

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

| | Fiscal Year | | | | | | | | | |
|--|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Revenues | | | | | | | | | | |
| Taxes | \$ 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 | \$ 145,190,864 |
| Licenses, Fees and Permits | 183,203 | 178,802 | 169,145 | 175,157 | 201,213 | 194,201 | 178,802 | 189,474 | 175,655 | 197,783 |
| Intergovernmental | 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 | 24,341,116 |
| Fees of Office | 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 | 5,182,109 |
| Commissions | 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 | 5,694,666 |
| Charges for Services | 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 | 6,288,691 |
| Fines and Forfeitures | 1,148,011 | 1,114,419 | 1,082,760 | 1,063,906 | 1,083,488 | 798,692 | 652,491 | 690,680 | 700,644 | 655,387 |
| Investment Earnings | 3,533,952 | 1,394,491 | 14,207 | (987,731) | 3,943,517 | 1,569,710 | 260,202 | (4,157,489) | 8,320,624 | 14,732,297 |
| Other | 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 | 3,757,786 |
| Total Revenues | \$ 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 | \$ 206,040,699 |
| Expenditures | | | | | | | | | | |
| General Government | \$ 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 | \$ 16,532,484 |
| Financial Administration | 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 | 5,652,920 |
| Judicial | 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 | 17,859,036 |
| Legal | 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 | 11,829,877 |
| Public Safety | 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 | 66,877,181 |
| Correctional | 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 | 10,724,777 |
| Facilities | 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 | 8,322,360 |
| Health | 238,948 | 244,068 | 292,222 | 270,869 | 244,205 | 254,592 | | | | |
| Welfare | 530,097 | 514,174 | 525,133 | 514,132 | 540,968 | 476,461 | 709,956 | 1,207,169 | 514,494 | 601,562 |
| Conservation | 281,124 | 273,921 | 269,406 | 253,542 | 296,104 | 274,644 | 258,520 | 286,225 | 298,414 | 345,687 |
| Elections | 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 | 3,111,886 |
| Culture/Recreation | 585,251 | 604,047 | 547,061 | 586,227 | 581,796 | 597,849 | 656,619 | 542,660 | 515,615 | 534,305 |
| Transportation | 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 | 12,130,435 |
| Capital Outlay | 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 | 42,295,728 |
| Interest and Fees | 5,524,548 | 6,579,091 | 5,715,000 | 5,715,000 | 5,745,000 | 6,154,895 | 2,490,017 | 2,176,444 | 2,242,676 | 4,897,788 |
| Bond Issuance Costs | | | | | 95,000 | 90,105 | 225,000 | 83,027 | | 197,500 |
| Principal | 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 | 6,091,188 |
| Total Expenditures | \$ 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 | \$ 208,004,714 |
| Excess of Revenues Under Expenditures | \$ 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) | \$ (1,964,015) |
| 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 | \$ 32,240,000 |
| Proceeds from Tax Notes | | | | | | | | | | |
| Proceeds from Lease Obligations | | | | | | 11,154,485 | | 9,710,452 | | |
| Proceeds from Sale of Assets | | | | | | | | | | 920,503 |
| Premium or Discount on Bond Issuance | | | 3,665,713 | | 209,301 | | 2,903,577 | 151,752 | 5,248,098 | 3,443,972 |
| Payment to Refunded Bond Escrow | | | (33,990,100) | | | | | (3,468,725) | | |
| Transfers In (Out) | | | | | 4,000,000 | 2,500,000 | | | | |
| Total Other Financing Sources | \$ 0 | \$ 0 | \$ 275,613 | \$ 0 | \$ 9,224,301 | \$ 18,739,485 | \$ 41,228,577 | \$ 9,793,479 | \$ 53,853,098 | \$ 36,604,475 |
| Net Change in Fund Balances | \$ 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 | \$ 34,640,460 |
| Debt Service as a Percentage of Noncapital Expenditures | 7.6% | 7.4% | 6.8% | 6.1% | 6.1% | 6.2% | 7.8% | 6.0% | 7.1% | 6.6% |
| Capital Outlay | \$ 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 | \$ 42,295,728 |

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> |
|--------------------------------|-------------------------|----------------------|----------------------|-----------------------------------|---------------|
| 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 |
| 2024 | 103,914,504 | 37,693,771 | 2,637,000 | 945,589 | 145,190,864 |
| Percent Change 2015-2024 | 85.4% | 66.8% | | | |

-186-
LUBBOCK COUNTY, TEXAS

TABLE E-7

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

| Fiscal Year | Real Property | Personal Property | | Total Taxable | Total Direct |
|----------------|-------------------|-------------------|---------------------|-------------------|-----------------|
| | Assessed Value | Assessed Value | Less: Exemptions | Assessed Value | Tax Rate |
| 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 |
| 2024 | 31,375,104,722 | 3,877,821,932 | 2,762,616,844 | 32,490,309,810 | 0.347507 |

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 | |
| 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 |
| 2023-24 | 0.318338 | 0.029169 | 0.347507 | 0.004200 | 0.103164 | 0.454871 |

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 | 2024 | | | 2015 | | |
|---------------------------------|------------------------------|------|---|------------------------------|------|---|
| | 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 | \$ 274,001,920 | 1 | 0.84% | \$ | | |
| Energas/Atmos Corp | 171,595,260 | 2 | 0.53% | | | |
| Macerich South Plains LP | 96,116,356 | 3 | 0.30% | | | |
| BNSF Railway Co | 88,740,910 | 4 | 0.27% | | | |
| South Plains Electric Coop Inc. | 85,644,030 | 2 | 0.26% | | | |
| X FAB TEXAS INC | 67,604,764 | 6 | 0.21% | | | |
| ACC OP LLC | 61,373,775 | 7 | 0.19% | | | |
| United Supermarket LLC | 60,357,443 | 8 | 0.19% | | | |
| Westwind Realty | 55,406,830 | 9 | 0.17% | | | |
| CBC Centre Suites LLC | 53,900,000 | 10 | 0.17% | | | |
| Southwestern, Public Service | | | | 148,546,530 | 1 | 1.00% |
| Macerich Lubbock LTD PTRSHP | | | | 122,454,484 | 2 | 0.82% |
| Energas/Atmos Corp | | | | 61,827,780 | 3 | 0.42% |
| BNSF Railway Co | | | | 51,603,510 | 4 | 0.35% |
| United Supermarket LLC | | | | 38,815,371 | 5 | 0.26% |
| South Plains Electric Coop Inc. | | | | 37,050,750 | 6 | 0.25% |
| PYCO Industries. Inc. | | | | 31,786,502 | 7 | 0.21% |
| 1859 Management PTRS LP | | | | 31,424,469 | 8 | 0.21% |
| Wal Mart Stores Inc. | | | | 30,400,000 | 9 | 0.20% |
| Lubbock Commercial Bldgs | | | | 29,830,868 | 10 | 0.20% |
| Total | \$ <u>1,014,741,288</u> | | <u>3.12%</u> | \$ <u>583,740,264</u> | | <u>3.93%</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 |
| 2015 | \$ 57,335,658 | \$ 56,572,486 | 98.67% | \$ 678,929 | \$ 57,251,415 | 99.85% |
| 2016 | 62,845,325 | 61,906,436 | 98.51% | 832,346 | 62,738,782 | 99.83% |
| 2017 | 66,679,190 | 65,528,202 | 98.27% | 1,020,072 | 66,548,274 | 99.80% |
| 2018 | 70,620,966 | 69,704,816 | 98.70% | 754,845 | 70,459,661 | 99.77% |
| 2019 | 73,076,907 | 72,118,229 | 98.69% | 759,299 | 72,877,528 | 99.73% |
| 2020 | 74,852,658 | 73,812,975 | 98.61% | 778,478 | 74,591,453 | 99.65% |
| 2021 | 77,784,103 | 77,402,969 | 99.51% | 81,797 | 77,484,766 | 99.62% |
| 2022 | 87,359,489 | 86,254,014 | 98.73% | 643,901 | 86,897,915 | 99.47% |
| 2023 | 97,101,770 | 95,647,351 | 98.50% | 636,959 | 96,284,310 | 99.16% |
| 2024 | 108,507,375 | 106,702,936 | 98.34% | | 106,702,936 | 98.34% |

Source: Lubbock Central Appraisal District
Annual Collections Report

-190-
LUBBOCK COUNTY, TEXAS

TABLE E-11

**TAXABLE SALES BY CATEGORY
LAST TEN CALENDAR YEARS**

| | Calendar Year | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 |
| Agriculture, Forestry, Fishing | \$ 1,006,310 | \$ 1,007,613 | \$ 1,185,899 | \$ 1,457,156 | \$ 1,424,131 |
| Mining | 11,458,609 | 7,551,603 | 5,454,687 | 10,076,094 | 18,340,411 |
| Construction | 129,427,055 | 145,672,449 | 146,081,386 | 142,437,558 | 155,550,856 |
| Manufacturing | 104,132,481 | 119,545,930 | 120,384,817 | 130,138,292 | 127,049,644 |
| Transportation, Communications, Utilities | 104,549,981 | 112,194,374 | 106,573,954 | 115,761,555 | 111,025,764 |
| Wholesale Trade | 332,250,648 | 312,603,751 | 307,454,404 | 332,661,995 | 393,604,377 |
| Retail Trade | 2,141,470,053 | 2,174,656,583 | 2,171,080,107 | 2,185,682,096 | 2,289,099,219 |
| Finance, Insurance, Real Estate | 84,228,612 | 80,342,032 | 85,486,424 | 87,763,864 | 97,626,973 |
| Services | 1,063,594,246 | 1,113,250,290 | 1,164,212,940 | 1,213,526,403 | 1,285,093,953 |
| Public Administration | 4,983,589 | 5,888,366 | 5,861,427 | 4,788,839 | 5,232,054 |
| All Other Outlets | | | | 1,512,414 | |
| Total | \$ 3,977,101,584 | \$ 4,072,712,991 | \$ 4,113,776,045 | \$ 4,225,806,266 | \$ 4,484,047,382 |
| Direct Sales Tax Rate | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% |

| | Calendar Year | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 |
| Agriculture, Forestry, Fishing | \$ 1,597,871 | \$ 1,810,160 | \$ 10,717,248 | \$ 10,986,926 | \$ 7,992,136 |
| Mining | 20,571,909 | 11,796,423 | 18,328,052 | 31,276,525 | 34,338,943 |
| Construction | 191,533,638 | 178,129,051 | 190,460,515 | 184,244,523 | 201,010,911 |
| Manufacturing | 139,743,149 | 159,932,630 | 258,094,788 | 213,936,102 | 221,162,751 |
| Transportation, Communications, Utilities | 35,697,502 | 34,641,840 | 38,422,481 | 55,872,675 | 57,013,493 |
| Wholesale Trade | 453,381,682 | 417,141,819 | 475,292,666 | 597,354,185 | 588,237,813 |
| Retail Trade | 2,360,233,896 | 2,374,038,725 | 2,805,350,099 | 3,127,274,558 | 2,824,013,797 |
| Finance, Insurance, Real Estate | 100,857,559 | 89,278,227 | 96,317,487 | 137,038,081 | 176,571,550 |
| Services | 1,353,564,218 | 1,262,447,968 | 1,456,905,769 | 1,611,943,362 | 198,640,177 |
| Public Administration | 78,114,043 | 70,035,348 | 95,289,466 | 112,943,929 | 125,434,672 |
| All Other Outlets | | | | 16,228 | 26,014 |
| Total | \$ 4,735,295,467 | \$ 4,599,252,191 | \$ 5,445,178,571 | \$ 6,082,887,094 | \$ 4,434,442,257 |
| | 0.5% | 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> |
|--------------------|-----------------------------------|-------------------------------------|--------------|---------------------------|--------------|
| 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% |
| 2023-24 | 0.50% | 1.50% | 2.00% | 6.25% | 8.25% |

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

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

-193-
LUBBOCK COUNTY, TEXAS

TABLE E-14

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

| Fiscal Year | Governmental Activities | | | | Subscription Obligation | Total Primary Government | Percentage Of Personal Income | Per Capita |
|----------------|-------------------------|--------------|------------------|-------------------|----------------------------|--------------------------------|--|---------------|
| | Bonds | Tax Notes | Bond Premiums | Loans & Leases | | | | |
| 2024 | \$ 123,310,000 | \$ | 10,670,765 | \$ 17,682,952 | \$ 607,801 | \$ 152,271,518 | 0.87% | 474 |
| 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 |

LUBBOCK COUNTY, TEXAS

TABLE E-15

RATIOS OF TAX SUPPORTED BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

| Fiscal Year | | Bonds (1) | Less: Amounts Available in Debt Service Funds (2) | Total | Percentage of Estimated Actual Taxable Value of Property (3) | Net Debt Per Capita (4) |
|-------------|----|-------------|---|----------------|--|-------------------------|
| 2024 | \$ | 123,310,000 | \$ 5,025,763 | \$ 118,284,237 | 0.36% | 372 |
| 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% | 164 |
| 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 |

(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 186 for property value data.

(4) Population data can be found in the Schedule of Demographic and Economic Statistics on page 197.

-195-
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 | not available | 100.00% | 0 |
| Lake Ransom Canyon | 11,687,277 | 100.00% | 11,687,277 |
| Lubbock | 1,819,014,775 | 100.00% | 1,819,014,775 |
| Shallowater | 4,764,292 | 100.00% | 4,764,292 |
| Slaton | 11,857,080 | 100.00% | 11,857,080 |
| Wolfforth | 18,505,000 | 100.00% | 18,505,000 |
| New Deal* | not available | 100.00% | 0 |
| County-line Cities: | | | |
| Abernathy | 653,000 | 16.78% | 109,573 |
| School Districts: | | | |
| Idalou ISD | 9,937,217 | 100.00% | 9,937,217 |
| Lubbock ISD | 276,240,000 | 100.00% | 276,240,000 |
| Lubbock-Cooper ISD | 504,742,706 | 100.00% | 504,742,706 |
| New Deal ISD | 48,647,395 | 100.00% | 48,647,395 |
| Roosevelt ISD | 7,483,800 | 100.00% | 7,483,800 |
| Shallowater ISD | 72,186,174 | 100.00% | 72,186,174 |
| County-line School Districts: | | | |
| Abernathy ISD | 16,474,527 | 16.78% | 2,764,426 |
| Frenship ISD | 18,315,842 | 99.61% | 18,244,410 |
| Lorenzo ISD | 0 | 98.99% | 0 |
| Slaton ISD | 10,016,741 | 98.99% | 9,915,572 |
| Southland ISD | 0 | 98.99% | 0 |
| Subtotal, Overlapping Debt | | | \$ 2,816,099,697 |
| Lubbock County, Texas | | | |
| Direct Debt | 152,271,518 | 100% | \$ 152,271,518 |
| Total Direct and Overlapping Debt | | | \$ 2,968,371,215 |

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.

-196-
LUBBOCK COUNTY, TEXAS

TABLE E-17

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

| | Fiscal Year | | | | | | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Debt Limit | \$ 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 | \$ 4,873,546,472 |
| Total Net Debt Applicable to Limit | <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> | <u>(118,284,237)</u> |
| Legal Debt Margin | <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> | <u>\$ 4,755,262,235</u> |
| Total Net Debt Applicable to the Limit As a Percentage of Debt Limit | 2.01% | 1.72% | 1.30% | 1.04% | 0.93% | 0.79% | 1.68% | 1.38% | 2.20% | 2.43% |

Legal Debt Margin Calculation for the Current Fiscal Year

| | |
|---|-------------------------|
| Total Assessed Value of Real Property | \$ 32,490,309,810 |
| Debt Limit (15% Assessed Value) | 4,873,546,472 |
| Assessed Value | |
| Debt Applicable to Limit: | |
| General Obligation Bonds and Certificates | 123,310,000 |
| Less: Amount Set Aside for Repayment | <u>(5,025,763)</u> |
| Net Debt Applicable to Limit | \$ <u>118,284,237</u> |
| Legal Debt Margin | \$ <u>4,755,262,235</u> |

-197-
LUBBOCK COUNTY, TEXAS

TABLE E-18

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

| | Fiscal Year | | | | | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| Population (1) | 293,394 | 299,453 | 303,137 | 305,225 | 307,412 | 310,569 | 314,772 | 314,451 | 317,561 | 320,940 |
| Total Personal Income (1) | \$ 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 | \$ 17,431,206,000 |
| Per Capita Personal Income (1) | \$ 37,644 | \$ 38,557 | \$ 38,757 | \$ 41,433 | \$ 42,569 | \$ 43,111 | \$ 46,502 | \$ 50,881 | \$ 52,437 | \$ 54,313 |
| Median Age (3) | 30.7 | 30.6 | 30.8 | 30.9 | 31.0 | 31.3 | 31.4 | 31.31 | 32.04 | 32.04 |
| Unemployment (2) | 5.0% | 3.3% | 3.4% | 3.0% | 2.6% | 6.0% | 3.9% | 4.50% | 3.70% | 2.70% |

Data Sources:

- 1 Bureau of Economic Analysis
- 2 Bureau of Labor Statistics
- 3 Lubbockeda.org

TABLE E-19

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

| 2024 | 2015 |
|--------------------------------------|-------------------------------------|
| 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 |

-199-
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 | | | | | | | | | |
|--------------------------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| General Government | 51 | 51 | 51 | 49 | 50 | 65 | 72 | 87 | 87 | 88 |
| Financial Administration | 61 | 61 | 63 | 66 | 66 | 67 | 67 | 69 | 73 | 77 |
| Judicial | 100 | 101 | 102 | 102 | 104 | 103 | 111 | 112 | 114 | 115 |
| Legal | 144 | 146 | 146 | 147 | 150 | 150 | 151 | 98 | 102 | 105 |
| Public Safety | 512 | 526 | 531 | 531 | 529 | 538 | 544 | 542 | 549 | 563 |
| Correctional | 115 | 114 | 115 | 114 | 120 | 120 | 121 | 127 | 129 | 127 |
| Facilities | 65 | 66 | 71 | 71 | 71 | 72 | 66 | 68 | 70 | 75 |
| Health | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| Welfare | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Conservation | 8 | 8 | 9 | 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 | 6 | 6 | 6 |
| Transportation | 44 | 45 | 44 | 49 | 50 | 53 | 57 | 64 | 74 | 76 |
| Total | <u>1,122</u> | <u>1,140</u> | <u>1,154</u> | <u>1,160</u> | <u>1,171</u> | <u>1,199</u> | <u>1,219</u> | <u>1,196</u> | <u>1,227</u> | <u>1,255</u> |

Source: Budget- Comparative Summary of Employees by Function

-200-
LUBBOCK COUNTY, TEXAS

TABLE E-21

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

| Function/Program | Fiscal Year | | | | | | | | | |
|--|-------------|-----------|-----------|-----------|-----------|------------|-----------|-----------|------------|------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| General Government | | | | | | | | | | |
| County Clerk | | | | | | | | | | |
| Number of Criminal Cases Filed | 4,249 | 3,396 | 3,179 | 2,836 | 2,595 | 2,833 | 1,114 | 2,412 | 3,397 | 3,080 |
| Number of Civil Cases Filed | 964 | 940 | 895 | 917 | 1,244 | 1,157 | 2,490 | 1,016 | 1,250 | 1,107 |
| Marriage Licenses- Formal | 1,189 | 1,935 | 2,121 | 2,016 | 2,113 | 1,920 | 138 | 2,272 | 2,213 | 2,345 |
| Marriage Licenses- Informal | 128 | 115 | 98 | 94 | 86 | 84 | 2,140 | 61 | 59 | 70 |
| Probate Cases | 862 | 820 | 809 | 937 | 797 | 829 | 50 | 1,022 | 939 | 902 |
| Guardianship Cases Filed | 133 | 105 | 80 | 75 | 72 | 89 | 1,190 | 75 | 90 | 66 |
| Mental Cases Filed | 535 | 346 | 322 | 215 | 199 | 173 | 91 | 109 | 122 | 166 |
| OPR Documents Recorded | 46,529 | 55,611 | 48,150 | 48,546 | 49,553 | 56,635 | 66,810 | 61,794 | 49,725 | 50,937 |
| Commissioners Court | | | | | | | | | | |
| Number of Courts Held | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| Number of Additional Meetings Held | 10 | 11 | 11 | 11 | 12 | 17 | 25 | 16 | 18 | 18 |
| Information Services/County Technology | | | | | | | | | | |
| Work Orders Opened | NA | NA | NA | NA | NA | NA | NA | 10250 | NA | 8,684 |
| Work Orders Closed | 6,678 | 7,289 | 7,505 | 5,995 | 4,154 | NA | NA | 9,900 | NA | 8,521 |
| Elections Administration | | | | | | | | | | |
| Total Mail Handled | 69,311 | 105,517 | 40,006 | 86,945 | 54,675 | 109,678 | 53,205 | 92,720 | 73,104 | 56,373 |
| Total Mail Ballot Requests | 4,184 | 9,170 | 7,481 | 7,034 | 5,619 | 3,618 | 10,778 | 4,400 | 3,886 | 4,219 |
| Number of Election Workers Trained | 187 | 175 | 490 | 334 | 295 | 409 | 478 | 334 | 292 | 292 |
| Judicial Compliance | | | | | | | | | | |
| Total Collections | 1,582,368 | 1,487,956 | 1,260,391 | 1,077,745 | 962,070 | 743,742 | 732,073 | 983,303 | 925,300 | 1,178,021 |
| Total Number of Cases | 7,223 | 6,121 | 5,633 | 5,559 | 5,514 | 3,770 | 3,343 | 5,901 | 5,443 | 5,235 |
| Commissioners Court Records Preservation | | | | | | | | | | |
| Records Requests | 144 | 176 | 160 | 203 | 132 | 193 | 269 | 170 | 151 | 177 |
| Number of Boxes of Records | 3,709 | 3,363 | 3,631 | 3,638 | 3,807 | 3,826 | 4,082 | 4246 | 4,540 | 4,868 |
| Cubic Feet of Records Destroyed | 1,227 | 701 | 581 | 487 | 27 | 27 | 226 | 206 | 145 | 55 |
| Maintenance | | | | | | | | | | |
| Number of Work Orders Processed | 17,350 | 15,781 | 15,963 | 33,356 | 26,507 | 16,769 | 16,122 | 15,322 | 18,463 | 24,833 |
| Oversaw Permanent Improvements | 1,500,000 | 7,030,000 | 7,435,000 | 3,616,000 | 7,996,000 | 14,045,500 | 5,140,782 | 8,310,000 | 10,056,262 | 20,369,098 |
| Conservation | | | | | | | | | | |
| Texas Agrilife Extension | | | | | | | | | | |
| Educational Contacts by Newsletters | 5,819 | 7,217 | 8,596 | 8,458 | 10,758 | 8,656 | 8,538 | 9,762 | 19,535 | 39,004 |
| Contact Hours | 79,384 | 105,701 | 132,178 | 77,852 | 106,249 | 47,964 | 135,497 | 49,768 | 557,535 | 172,567 |
| Total Attendance at Group Meetings | 29,186 | 32,023 | 38,135 | 63,225 | 93,496 | 14,140 | 16,029 | 13,744 | 165,734 | 120,716 |
| 4-H Enrollment | 4,266 | 3,150 | 4,350 | 3,510 | 4,170 | 2,316 | 1,906 | 1,999 | 2,875 | 3,872 |
| Number of Traditional 4-H Club Member | 351 | 345 | 399 | 450 | 540 | 374 | 335 | 372 | 437 | 436 |

-201-
LUBBOCK COUNTY, TEXAS

TABLE E-21

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

| | | | | | | | | | | | |
|----------------------------------|---------|---------|---------|--------|---------|---------|--------|--------|--------|--------|--|
| Judicial | | | | | | | | | | | |
| District Court | | | | | | | | | | | |
| Criminal Cases Disposed | 9,923 | 9,631 | 7,564 | 7,055 | 7,804 | 6,537 | 4,649 | 4,649 | 7,574 | 7,581 | |
| District Clerk | | | | | | | | | | | |
| Civil Law Cases Filed | 1,680 | 1,807 | 1,699 | 1,762 | 1,861 | 1,656 | NA | 1,745 | 1,935 | 1,849 | |
| Family Law Cases Filed | 2,549 | 2,830 | 2,618 | 2,657 | 2,395 | 2,032 | NA | 2,677 | 2,724 | 2,789 | |
| Tax Law Cases Filed | 261 | 128 | 124 | 130 | 129 | 35 | NA | 100 | 161 | 110 | |
| Child Support Garnishment Orders | 524 | 521 | 455 | 392 | 387 | 302 | NA | 297 | 311 | 303 | |
| Juror Summons | 78,863 | 62,388 | 57,695 | 58,885 | 60,935 | 38,699 | NA | 72,423 | 65,401 | 62,350 | |
| Jury Financial Cards Issued* | 3,618 | 3,743 | 3,722 | 4,426 | 4,063 | 2,386 | 669 | 4,357 | 3,449 | 3,712 | |
| Juvenile Cases | 295 | 331 | 252 | 240 | 220 | 156 | NA | 336 | 331 | 302 | |
| Passports | 958 | 1,081 | 1,086 | 1,312 | 1,346 | 803 | NA | NA | 934 | 1,502 | |
| Law Library | | | | | | | | | | | |
| Number of Visitors | 5,349 | 4,501 | 4,318 | 3,997 | 3,300 | 1,125 | 1,753 | 1,955 | 2,017 | 2,129 | |
| Number of Volumes | 14,142 | 14,268 | 14,396 | 14,516 | NA | NA | NA | NA | N/A | N/A | |
| Dispute Resolution Center | | | | | | | | | | | |
| Inquiries and Referrals | 3,077 | 2,393 | 2,481 | 2,328 | 2,226 | 1,945 | 2,480 | 2,548 | 4,200 | 2,762 | |
| Number Assisted | 6,154 | 4,572 | 4,770 | 4,490 | 4,452 | 3,792 | 4,960 | 5,096 | 7,294 | 5,524 | |
| Training Participants | 419 | 242 | 242 | 230 | 136 | 186 | 576 | 315 | 419 | 349 | |
| Number of Training Sessions | 14 | 9 | 11 | 11 | 8 | 9 | 10 | 11 | 15 | 10 | |
| Training Hours Provided | 155 | 112 | 139 | 158 | 144 | 69 | 158 | 141 | 189 | 117 | |
| Average Monthly Collect- CSCD | 116,335 | 136,928 | 109,943 | 99,316 | 139,590 | 100,855 | 83,452 | 55,320 | 52,684 | 41,530 | |
| Justice of the Peace #1 | | | | | | | | | | | |
| Civil Cases Filed | 1,257 | 1,262 | 1,868 | 2,358 | 2,980 | 1,920 | 2,122 | 1,934 | 1,767 | 1,839 | |
| Criminal Cases Filed | 3,037 | 2,277 | 2,909 | 4,665 | 4,940 | 3,377 | 2,768 | 1,922 | 2,672 | 2,483 | |
| Criminal Cases Disposed | | | | | | | | | 3,047 | 2,271 | |
| Civil Cases Disposed | | | | | | | | | 2,123 | 1,724 | |
| Justice of the Peace #2 | | | | | | | | | | | |
| Civil Cases Filed | 1,142 | 1,154 | 1,242 | 1,321 | NA | NA | NA | 1,468 | 2,019 | 1,974 | |
| Criminal Cases Filed | 2,136 | 2,224 | 2,599 | 901 | NA | NA | NA | 997 | 1,481 | 1,404 | |
| Criminal Cases Disposed | | | | | | | | | 1,053 | 1,138 | |
| Civil Cases Disposed | | | | | | | | | 1,495 | 1,968 | |
| Justice of the Peace #3 | | | | | | | | | | | |
| Civil Cases Filed | 1,717 | 1,256 | 1,493 | 1,506 | 2,079 | NA | 1,884 | 2,322 | 2,720 | 2,786 | |
| Criminal Cases Filed | 1,813 | 1,777 | 1,062 | 1,903 | 1,465 | NA | 782 | 868 | 625 | 852 | |
| Criminal Cases Disposed | | | | | | | | | 1,072 | 702 | |
| Civil Cases Disposed | | | | | | | | | 1,594 | 2,444 | |
| Justice of the Peace #4 | | | | | | | | | | | |
| Civil Cases Filed | 910 | 1,120 | 1,112 | 1,182 | 904 | NA | NA | 988 | 1,395 | 1,655 | |
| Criminal Cases Filed | 3,683 | 3,998 | 3,972 | 4,541 | 2,936 | NA | NA | 2,887 | 1,956 | 1,899 | |
| Criminal Cases Disposed | 3,337 | 2,750 | 3,063 | 1,618 | 1,565 | NA | NA | NA | 1,577 | 1,981 | |
| Civil Cases Disposed | 876 | 1,001 | 988 | 1,015 | 889 | NA | NA | NA | 1,147 | 1,455 | |
| Legal | | | | | | | | | | | |
| Criminal District Attorney | | | | | | | | | | | |
| Cases Received | 14,740 | 14,058 | 13,749 | 14,261 | 14,462 | 12,505 | 10,544 | 12695 | 13,606 | 13,630 | |
| Felony Cases Filed | 3,633 | 3,105 | 2,671 | 1,840 | 2,419 | 2,835 | 2,018 | 2,598 | 3,035 | 2,948 | |
| Misdemeanor Cases Filed | 4,206 | 3,404 | 3,179 | 2,073 | 2,594 | 2,833 | 1,813 | 2,398 | 2,830 | 2,717 | |
| Cases Filed | 7,839 | 6,702 | 6,213 | 5,608 | 5,285 | 5,904 | 5,009 | NA | NA | 5,665 | |
| Felony Cases Closed | 5,579 | 5,407 | 4,161 | NA | 6,308 | NA | NA | 5,426 | 6,754 | 6,576 | |
| Misdemeanor Cases Closed | 5,722 | 5,185 | 4,381 | NA | 7,230 | NA | NA | 5,251 | 6,774 | 5,868 | |
| Total Jury Trials | 97 | 24 | 39 | 37 | 42 | 20 | 20 | 43 | 32 | 43 | |

-202-
LUBBOCK COUNTY, TEXAS

TABLE E-21

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

| | | | | | | | | | | |
|--------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| County Judge | | | | | | | | | | |
| Probate Cases Filed | 862 | 820 | 806 | 846 | 745 | 829 | 932 | 949 | 935 | 871 |
| Mental Health Cases Filed | 515 | 276 | 325 | 208 | 178 | 173 | 108 | 106 | 103 | 154 |
| Guardianship Cases Filed | 133 | 105 | 80 | 65 | 85 | 89 | 72 | 67 | 91 | 64 |
| Hearings Held | NA | 703 | 492 | 911 | 830 | 854 | 1,080 | 951 | 1,330 | 1,040 |
| New Contracts | 48 | 75 | 111 | 87 | 244 | 102 | 84 | 68 | 105 | 184 |
| Contract Renewals | 137 | 156 | 146 | 178 | 185 | 155 | 143 | 188 | 105 | 99 |
| Contract Modifications | | | 5 | 6 | 1 | 12 | 13 | 13 | 21 | 15 |
| Financial | | | | | | | | | | |
| County Auditor | | | | | | | | | | |
| Accounts Payable Checks Processed | 8,497 | 8,769 | 8,592 | 8,838 | 8,056 | 7,325 | 6,688 | 7,370 | 7,612 | 7,910 |
| Payroll Checks Issued | 32,161 | 32,766 | 33,504 | 33,484 | 33,408 | 37,162 | 33,808 | 33,620 | 33,492 | 33,627 |
| Grants Processed | 63 | 64 | 72 | 78 | 84 | 91 | 93 | 88 | 101 | 103 |
| Bank Reconciliations Completed | 845 | 756 | 890 | 795 | 843 | 821 | 790 | 666 | 132 | 748 |
| Cash Counts Completed | 291 | 289 | 285 | 289 | 278 | 72 | 172 | 268 | 283 | 248 |
| Budget Amendments Processed | 182 | 207 | 162 | 169 | 152 | 150 | 143 | 191 | 211 | 188 |
| Quarterly Reviews Performed | 76 | 87 | 92 | 76 | 76 | 56 | 41 | 66 | 65 | 81 |
| Audits Performed | 1 | 7 | 6 | 9 | 4 | 0 | 8 | 4 | 2 | 3 |
| County Treasurer | | | | | | | | | | |
| Cash Receipts Processed | 5,283 | 5,871 | 4,838 | 4,536 | 4,629 | 5,185 | 5,725 | 5,797 | 6,041 | 5,443 |
| Tax Assessor/Collector | | | | | | | | | | |
| Automobile Registrations | 244,063 | 200,500 | 224,140 | 252,151 | 255,253 | 249,353 | 263,129 | 265,016 | 263,872 | 265,721 |
| Beer and Wine Permits Issued | 195 | 254 | 184 | 229 | 240 | 357 | 292 | 324 | 282 | 346 |
| Human Resources | | | | | | | | | | |
| Applications Accepted | 5,335 | 6,787 | 7,116 | 5,959 | 7,737 | 9,588 | 5,380 | 5,266 | 5,408 | 7,427 |
| New Hires Processed | 221 | 256 | 231 | 256 | 275 | 2,305 | 254 | 301 | 321 | 315 |
| Separations Processed | 242 | 221 | 240 | 192 | 263 | 294 | 315 | 296 | 290 | 259 |
| Purchasing | | | | | | | | | | |
| Purchase Orders | 2,270 | 2,125 | 2,148 | 2,106 | 1,681 | 2,369 | 1,706 | 1,743 | 2,058 | 2,187 |
| Formal RFDs/Bids | 12 | 19 | 30 | 18 | 22 | 26 | 15 | 42 | 35 | 19 |
| Informal Bids/ Quotes | 163 | 65 | 69 | 103 | 58 | 100 | 193 | 352 | 423 | 288 |
| Public Safety | | | | | | | | | | |
| Detention Center | | | | | | | | | | |
| Average Daily Jail Population | 1,183 | 1,123 | 1,149 | 1,244 | 1,219 | 1,256 | 1,284 | 1,378 | 1,399 | 1,408 |
| Average Daily # of Federal Inmates | 78 | 55 | 36 | 56 | 58 | 66 | 64 | 62 | 31 | 44 |
| Sheriff | | | | | | | | | | |
| Active Warrants | 18,737 | 19,401 | 17,936 | 17,540 | 13,748 | 15,199 | 36,340 | 12,661 | 11,038 | 13,709 |
| Calls for Service Patrol | 11,336 | 10,924 | 11,612 | 12,284 | 16,040 | 12,183 | 15,430 | 16,469 | 21,277 | 24,283 |
| Calls Received by Communications | 150,783 | 155,699 | 127,655 | 151,915 | 224,017 | 215,166 | 219,368 | 140,503 | 180,305 | 200,833 |
| Juvenile Justice Center | | | | | | | | | | |
| Number of Residents | 23,840 | 25,080 | 26,517 | 26,184 | 19,423 | 21,166 | 7,155 | 16,063 | 14,995 | 20,832 |
| Number of Community Service Hours | 9,651 | 10,473 | 8,660 | 8,528 | 10,354 | 10,094 | 6,135 | 8,686 | 10,005 | 9,894 |
| Public Works | | | | | | | | | | |
| Total Number of Properties Inspected | 370 | 332 | 367 | 338 | 363 | 432 | 432 | 432 | 536 | 418 |
| Number of New Properties Inspected | 190 | 134 | 185 | 142 | 135 | 152 | 152 | 152 | 458 | 357 |

LUBBOCK COUNTY, TEXAS

TABLE E-21

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

| | | | | | | | | | | |
|---------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Constable #1 | | | | | | | | | | |
| Civil Processed | 787 | 885 | 705 | 949 | 1,064 | 1,064 | 1,141 | 799 | 1,992 | 3,133 |
| Constable #2 | | | | | | | | | | |
| Civil Processed | 1,098 | 1,159 | 955 | 1,021 | NA | 612 | NA | NA | 3,164 | 1,693 |
| Constable #3 | | | | | | | | | | |
| Civil Processed | 1,701 | 1,897 | 2,110 | NA | NA | NA | NA | NA | N/A | 1,385 |
| Constable #4 | | | | | | | | | | |
| Civil Processed | 958 | 907 | 922 | NA | 846 | 711 | 899 | 1299 | 3,767 | 985 |
| Medical Examiner | | | | | | | | | | |
| Cases | 609 | 601 | 614 | 638 | NA | 598 | 691 | 483 | 429 | 409 |
| Investigations | 2,680 | 2,635 | 2,782 | 2,888 | NA | 3,009 | 3,285 | 3,032 | 2,304 | 2,758 |
| Life Gift Cases | NA | 1 | NA | 24 | NA | NA | NA | NA | 16 | 15 |
| Autopsy Report Requests | 313 | 368 | 764 | 660 | NA | 321 | 244 | 298 | 367 | 759 |
| Allied Health Student Education | 266 | 264 | 246 | 78 | NA | NA | NA | NA | NA | N/A |
| Cremation | 1,119 | 1,156 | 1,288 | 1,337 | NA | 1,278 | 1,509 | 1,490 | 1,034 | 1,510 |
| General Assistance | | | | | | | | | | |
| Number of Residents Assisted | 1,086 | 1,404 | 1,652 | 1,447 | 1,404 | 904 | 874 | 902 | 1,245 | 1,639 |
| Number of Pauper Funerals | 107 | 95 | 123 | 97 | 152 | 124 | 132 | 95 | 129 | 117 |
| Transportation | | | | | | | | | | |
| Road and Bridges | | | | | | | | | | |
| Work Orders Completed | 1,782 | 1,712 | 1,637 | 1,385 | 1,411 | 1,558 | 1,354 | 1,248 | 2,685 | 5,156 |
| Miles of Road Overlayed | 10 | 0 | 0 | 0 | 1 | 0 | 0 | 26 | 0 | 14 |
| County Roads Maintained- Miles | 1,187 | 1,180 | 1,174 | 1,122 | NA | 1,122 | 1,122 | 1,122 | 1,122 | 1,225 |
| Miles of Road Seal Coated | 0 | 36 | 152 | 0 | 18 | 22 | 22 | 26 | 29 | 37 |
| Miles of Road Calched | NA | NA | NA | 94 | 8 | 28 | 29 | 33 | 33 | 40 |

Sources: Various County Departments

-204-
LUBBOCK COUNTY, TEXAS

TABLE E-22

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

| Function/Program | Fiscal Year | | | | | | | | | |
|------------------------------------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| General Government | | | | | | | | | | |
| Electric Voting Machines | 1,004 | 1,004 | 1,325 | 1,327 | 1,327 | 1,327 | 1,332 | 1550 | 1666 | 1550 |
| Courtroom Video Projection Systems | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Public Safety | | | | | | | | | | |
| Sheriff Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Sheriff Patrol Vehicles | 139 | 139 | 140 | 140 | 140 | 140 | 150 | 166 | 176 | 179 |
| Constable Vehicles | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 7 |
| 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 | 1,180 | 1,174 | 1,122 | 1,122 | 1,122 | 1,183 | 1,181 | 1,202 | 1,225 |

Sources: Various County Departments

OVERALL COMPLIANCE AND INTERNAL CONTROL SECTION

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

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LUBBOCK, TEXAS 79423-1954

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

Commissioners Court
Lubbock County, Texas
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, 2024, 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 7, 2025.

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 the 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 7, 2025

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

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

Commissioners Court
Lubbock County, Texas
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, 2024. 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, 2024.

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 7, 2025

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

CERTIFIED PUBLIC ACCOUNTANTS

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LUBBOCK, TEXAS 79423-1954

**INDEPENDENT AUDITOR'S 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**

Commissioners 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, 2024. 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, 2024.

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 7, 2025

-213-
LUBBOCK COUNTY, TEXAS

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

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 none reported

Significant deficiencies identified that are
not considered to be material weaknesses?

_____ yes X none reported

Noncompliance material to financial statements noted?

_____ yes X none reported

2. Federal Awards

Internal control over major programs:

Material weakness(es) identified?

_____ yes X none reported

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 none reported

Identification of major programs:

ALN Number(s)

Name of Federal Program or Cluster

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, 2024

3. State Awards

Internal control over major programs:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiency identified that are
not considered to be material weaknesses? ☐ yes ☒ 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 ☒ no

Identification of major programs:

Name of State Program or Cluster

Texas Anti-Gang Center
South Plains Auto Theft Task Force

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

Auditee qualified as low-risk auditee? ☒ 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, 2024

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

-216-

LUBBOCK COUNTY, TEXAS

**CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

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

-217-
LUBBOCK COUNTY, TEXAS

Exhibit F-1
(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| 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 | \$ | 116,780 |
| Commodities - Non-Cash Assistance | 10.555 | 01300 | | 10,496 |
| School Breakfast Program | 10.553 | 01300 | | 54,025 |
| Emergency Operating Costs | 10.555 | 01300 | | 6,466 |
| <i>Total Child Nutrition Cluster</i> | | | \$ | <u>187,767</u> |
| <u>Passed Through Texas Rural Mediation Program</u> | | | | |
| USDA Agricultural Mediation Program | 10.435 | 49-044-756001056 | \$ | 231,975 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | \$ | <u>419,742</u> |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u> | | | | |
| <u>Passed Through Office of the Governor</u> | | | | |
| Bomb Squad Tool Kit | 97.067 | 4260502 | \$ | 40,000 |
| SWAT Regional | 97.067 | 4755701 | | 21,370 |
| Regional SWAT Team Tactical BEE | 97.067 | 4753001 | | 27,312 |
| SWAT Team Tactical Entry | 97.067 | 4493802 | | 27,355 |
| Tactical Robot | 97.067 | 4751701 | | 23,965 |
| <i>Total Homeland Security</i> | | | \$ | <u>140,002</u> |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | \$ | <u>140,002</u> |

-218-
LUBBOCK COUNTY, TEXAS

Exhibit F-1
(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| 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 | \$ 926,300 | \$ 9,878,459 |
| TOTAL U.S. DEPARTMENT OF TREASURY | | | \$ 926,300 | \$ 9,878,459 |
| <u>U.S. DEPARTMENT OF JUSTICE</u> | | | | |
| <u>Passed Through Office of Justice Programs</u> | | | | |
| 2021 JAG Program | 16.738 | 15PBJA-21-GG-01885-JAGX | \$ | 48,618 |
| 2022 JAG Program | 16.738 | 15PBJA-22-GG-02184-JAGX | | 26,335 |
| 2022 JAG Program | 16.738 | 15PBJA-23-GG-03842-JAGX | | 32,163 |
| Edward Byrne Memorial Criminal Justice Grant Program | 16.738 | 4721601 | | 22,666 |
| Total JAG Program | | | \$ | 129,782 |
| Project Safe Neighborhoods | 16.609 | 15PBJA-22-GG-00833-GUNP | \$ | 24,398 |
| <u>Passed Through Office of the Governor</u> | | | | |
| Lubbock County District Attorney Victim Advocacy Project | 16.575 | 3040606 | \$ | 104,487 |
| State Criminal Alien Assistance Program | 16.606 | 15PBJA-22-RR-05223-SCAA | \$ | 58,788 |
| State Criminal Alien Assistance Program | 16.606 | 15PBJA-23-RR-05916-SCAA | | 86,094 |
| Total State Criminal Alien Assistance Program | | | \$ | 144,882 |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | \$ | 403,549 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | \$ 926,300 | \$ 10,841,752 |

-219-
LUBBOCK COUNTY, TEXAS

Exhibit F-1
(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| Federal Grantor/State Grantor Pass-Through Grantor/Program or Cluster Title | Assistance Listing Number | Entity Identifying Number | Passed Through To Subrecipients | Federal/State Expenditures |
|---|---------------------------------|---------------------------------|---------------------------------------|-------------------------------|
| STATE AWARDS: | | | | |
| <u>TEXAS OFFICE OF THE ATTORNEY GENERAL</u> | | | | |
| Texas Statewide Automated Victim Notification Service (SAVNS) | N/A | C-01142 | \$ | 30,285 |
| TOTAL TEXAS OFFICE OF THE ATTORNEY GENERAL | | | \$ | 30,285 |
| <u>TEXAS INDIGENT DEFENSE COMMISSION</u> | | | | |
| Indigent Defense Formula Grant Program | N/A | 212-23-152 | \$ | 200,615 |
| TOTAL TEXAS INDIGENT DEFENSE COMMISSION | | | \$ | 200,615 |
| <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 | 608-24-152000 | \$ | 906,117 |
| South Plains Auto Theft Task Force | N/A | 608-25-152000 | | 54,202 |
| | | | \$ | 960,319 |
| South Plains Auto Theft Task Force- Catalytic Converter Grant | N/A | 224-24-1520000 | | 59,995 |
| TOTAL TEXAS DEPARTMENT OF MOTOR VEHICLES | | | \$ | 1,020,314 |
| <u>OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION</u> | | | | |
| <u>Passed through State Criminal Justice Planning (421) Fund</u> | | | | |
| Adult Drug Court | N/A | 1836118 | \$ | 19,493 |
| DWI Court | N/A | 2196515 | | 30,987 |
| <u>Passed through Homeland Security Grants Division</u> | | | | |
| Border Prosecution Unit- TAG | N/A | 3805103 | | 174,642 |
| Rifle-Resistant Body Armour Grant | N/A | 4800901 | | 60,564 |

-220-
LUBBOCK COUNTY, TEXAS

Exhibit F-1
(Concluded)

**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| 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 | 3401107 | | \$ 3,941,363 |
| Texas Anti-Gang Center | N/A | 3401108 | | <u>472,585</u> |
| TOTAL OFFICE OF THE GOVERNOR, CRIMINAL JUSTICE DIVISION | | | | \$ <u>4,699,634</u> |
| <u>UNIVERSITY OF NOTRE DAME</u> | | | | |
| LEO Step Up Initiative | N/A | | | \$ <u>7,738</u> |
| TOTAL UNIVERSITY OF NOTRE DAME | | | | \$ <u>7,738</u> |
| TOTAL EXPENDITURES OF STATE AWARDS | | | \$ 0 | \$ <u>5,958,586</u> |
| TOTAL EXPENDITURES OF FEDERAL AND STATE AWARDS | | | <u>\$ 926,300</u> | <u>\$ 16,800,338</u> |

-221-
LUBBOCK COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
SEPTEMBER 30, 2024

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, 2024. This report was submitted to the agency by the required timeline.